

Corporate Criminal Liability in Italy: key developments under Legislative Decree n. 231/2001 in 2026

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Legislative Decree No. 231/2001 introduced a framework of corporate criminal liability into Italian law, formally classified as administrative liability, for offences committed in the company's interest or for its benefit by individuals in senior positions or persons acting under their direction or supervision. The Decree provides for a strict system of sanctions, including substantial financial penalties and disqualifying sanctions that, in the most serious cases, may include a permanent ban on carrying on business activities. The Decree applies, currently, to a list of more than 200 criminal offences, ranging from bribery to health and safety or environmental infringements.

In a constantly evolving legal framework, characterised by frequent legislative amendments and the progressive expansion of the list of offences, this article examines the key developments introduced in 2026 and their implications for corporate liability.

The amendments introduced concern five areas:

1. Offences involving violations of EU restrictive measures;
2. Offences against industry and trade, with particular reference to the agri-food sector;
3. Environmental offences;
4. Trafficking in human beings;



5. Offences relating to the use of artificial intelligence systems.

A brief overview of these developments is provided below.

1. Offences involving violations of EU restrictive measures – Article 25-octies.2

Legislative Decree No. 211 of 30 December 2025 implemented Directive (EU) 2024/1226 on the definition of criminal offences and penalties for the violation of EU restrictive measures. The decree introduced a new Article 25-octies.2, entitled “Offences involving violations of European Union restrictive measures”. The conduct relevant for the purposes of corporate liability includes:

- Violation of European Union restrictive measures (Article 275-bis of the Italian Criminal Code);
- Breach of reporting obligations imposed by a European Union restrictive measure (Article 275-ter of the Italian Criminal Code);
- Breach of the conditions of an authorisation to carry out activities (Article 275-quater of the Italian Criminal Code);
- Provisions against illegal immigration (Article 12, paragraph 1-bis, of Legislative Decree No. 286/1998).

2. Offences against industry and trade, with particular reference to the agri-food sector – Article 25-bis.1

Law No. 75 of 21 April 2026 amended the legal framework governing offences against industry, trade and the agri-food sector.

The reform added the following to the list of offences:

- Counterfeiting of geographical indication and protected designation signs for



agri-food products (Article 517-quater of the Italian Criminal Code);

- Ancillary penalty and aggravating circumstances (Article 517-octies, paragraph 4, of the Italian Criminal Code).

The latter article provides for a specific aggravated form of the offences under Articles 517-sexies of the Italian Criminal Code (Food fraud) and 517-septies of the Italian Criminal Code (Trade in food bearing misleading signs), where, outside the cases covered by Article 416 of the Italian Criminal Code (Criminal association), the acts are committed through multiple transactions and through the setting up of resources and organised ongoing activities. It should be clarified that the offences under Articles 517sexies and 517-septies have not been independently included in the list of offences under Legislative Decree No. 231/2001. They are relevant for the purposes of corporate liability under the conditions set out in Article 517-octies, paragraph 4, which is expressly referred to in Article 25-bis.1.

3. Environmental offences – Article 25-undecies

Legislative Decree No. 81 of 21 April 2026 revised the legal framework governing environmental criminal offences. Key developments include the introduction of the following offences:

- Trade in polluting products (Article 452-bis.1 of the Italian Criminal Code);
- Production of and trade in ozone-depleting substances (Article 4 of Legislative Decree No. 81/2026);
- Production of and trade in greenhouse gases (Article 5 of Legislative Decree No. 81/2026).



4. Trafficking in human beings – Article 25-quinquies

Legislative Decree No. 115 of 12 June 2026 amended Article 25-quinquies of Legislative Decree No. 231/2001. Specifically, a new article was added to the list of offences:

- Taking advantage of a victim of enslavement or trafficking in human beings (Article 601.1 of the Italian Criminal Code)

The reform is relevant to the assessment of business processes in which risks relating to the exploitation of individuals or workforce management may arise.

5. Offences committed through the use of AI systems – Article 25-vicies

Legislative Decree No. 160 of 9 September 2026 introduced a further category of offences giving rise to corporate liability as part of the adaptation of the national legal framework to Regulation (EU) 2024/1689 (AI Act).

Specifically, a new Article 25-vicies, entitled “Offences committed through the use of artificial intelligence systems”, was inserted into Legislative Decree No. 231/2001 and covers two offences:

- Unlawful dissemination of content generated or altered using artificial intelligence systems (Article 612-quater of the Italian Criminal Code);
- Failure to adopt safety measures in artificial intelligence systems and unlawful alteration of such systems (Article 437-bis of the Italian Criminal Code).

The introduction of these offences makes it advisable to review how AI systems are used within the corporate organisation, distinguishing, in particular, between high-risk AI systems and general-purpose AI tools that may be used by staff.