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## AI, Restrictive Measures and Customs Law: The Legislative News Impacting Compliance Systems to Be Implemented in 2026

In the regulatory landscape of late 2025, the Italian lawmaker has introduced a series of significant legislative developments that are directly or indirectly reshaping compliance obligations and impacting on organizational models pursuant to D. Lgs. No. 231/2001.

The main domains of intervention are those of EU trade restrictions violations, customs law and AI.

As all of the following amendments and introductions entail an impact on **predicate offenses** pursuant to D. Lgs. No. 231/2001, a thorough review of risk assessments and 231 compliance models is required to ensure the update and efficiency of corporate compliance systems.

### EU trade restrictions violations

Legislative Decree No. 211/2025 implementing Directive (EU) 2024/1226 introduces in the Italian Criminal Code a comprehensive legal framework to criminalize the violation of European Union restrictive measures, aiming to ensure uniform enforcement across member states. The newly introduced provisions mirror the content of the previous

framework contained in D. Lgs. No. 221/2017.

The decree introduces a new Chapter into the Italian Criminal Code (Chapter I-*bis*, Title I, Book II) titled “*Crimes against foreign policy and common security of the European Union*”, comprising Articles 275-*bis* to 275-*decies*. Four specific offenses have been created:

- **violation of EU restrictive measures (art. 275-*bis*)**, which punishes intentional actions such as making funds available to designated entities, failing to freeze assets, or conducting prohibited commercial transactions with third states. It also specifically targets circumvention through false documents to hide beneficial ownership;
- **violation of information obligations (art. 275-*ter*)**, which punishes the failure to provide competent authorities with information regarding funds or resources belonging to designated persons;
- **violation of authorization conditions (art. 275-*quater*)**, which punishes conducting activities in breach of the specific obligations set out in authorizations granted by competent authorities;
- **negligent violation (art. 275-*quinquies*)**, which constitutes a specific offense for **gross negligence** regarding the import, export, or transit of **military equipment or dual-use products**.

For all the above offenses, with the exception of art. 275-*quinquies*, criminal liability is triggered only if the value of the goods, services, or funds exceeds €10,000. Below this amount, the conduct is treated as an administrative offense.

To prevent evasion through extraterritorial conduct, article 275-*decies* establishes **Italian jurisdiction for these crimes even when committed abroad by Italian**

citizens.

One of the most significant changes is the inclusion of these new crimes as **predicate offenses** for corporate liability under the new article 25 *octies*.2 of Legislative Decree No. 231/2001.

The traditional sanction framework of D. Lgs. 231/2001 was also heavily impacted for such new offenses: moving away from the traditional “quota” system, the decree introduces fines calculated as a **percentage of the entity’s total global turnover** (ranging from 0,5% to 5%) and companies may face disqualification from activities for up to **six years** for crimes committed by senior management.

Further amendments also target the Italian Code of Criminal Procedure: these newly introduced crimes are now under the competence of the **District Prosecutor** (*Procura distrettuale*), and the maximum duration for preliminary investigations has been set to **two years**.

## Criminal Customs Law

**L**egislative Decree 18 December 2025 No. 192 introduces a wide range of **corrective and supplementary measures aimed at perfecting the Italian tax reform**. The text comprehensively addresses the regulation of direct and indirect taxes, including those on inheritance, donations and **customs**.

Significant changes include indeed modifications to **Legislative Decree No. 141/2024** (National provisions complementing the Union Customs Code – NCC). These changes focus on the management of seized goods, the **rules for confiscation**, and the impact of the extinction of a crime on such penalties:

- **extinction of the offense and confiscation:** under the previous version of art. 112 NCC, contraband offenses punishable only by a fine could be extinguished through the payment of all border duties due and a sum determined by the Agency between 100% and 200% of the duties, to be paid before the opening of the first instance proceedings. Such extinction did not prevent confiscation. The new version of art. 112 provides that **the extinction of the offense prevents the application of confiscation**, except in cases where the manufacture, possession, detention, or marketing of the goods involved in the offense are prohibited, and in cases of compulsory confiscation under art. 240, par. 2 Italian Criminal Code;

- **restitution of goods:** art. 118 NCC par. 8 is amended to clarify that, unless judicial confiscation has been ordered or the goods are legally prohibited, items destined for administrative confiscation must be returned to the offender. This restitution is strictly conditional upon the payment of:
  - owed border duties;
  - accrued interest and administrative penalties;
  - management expenses incurred by the Customs Agency.
- **redemption of confiscated goods:** the Customs Agency may allow the redemption (*riscatto*) of goods already confiscated via administrative process if the offender requests it. To redeem the goods, the offender must pay the market value of the goods in addition to the duties, interests, penalties, and management costs mentioned above;
- **coordination of administrative confiscation:** art. 96 NCC par. 7, providing for compulsory confiscation, is updated to include a specific reference to art. 118, par. 8, mentioned above.

## AI and Law No. 132/2025

**L**aw 23 September 2025 No. 132 on artificial intelligence establishes Italy’s first comprehensive statutory framework for the governance, risk management and sector-specific application of artificial intelligence, aligning national rules with the EU AI Act.

The amendments introduced by art. 26 of Law 132/2025 address the misuse of AI introducing a **new criminal offense** (illegal dissemination of content generated or altered using artificial intelligence systems – article 612-*quater* Italian Criminal Code) and **specific aggravating circumstances** for offenses committed through the use of artificial intelligence.

In addition, article 26 extends **penalty enhancements to other areas of criminal law**, such as crimes against the State and against authors’ rights, as well as other crimes constituting **predicate offenses pursuant to D. Lgs. No. 231/2001**, namely:

- market manipulation (*aggiotaggio* – art. 2637 Italian Civil Code), now punished with imprisonment from two to seven years if the offense

is committed through the use of artificial intelligence systems;

- market manipulation of listed companies (art. 185 of D.Lgs. 24 February 1998, n. 58), now punished with imprisonment for two to seven years and a fine of €25,000 to €6 million if the offense is committed through the use of artificial intelligence systems.

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