

Pirola  
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tributaria e legale

# LEGAL

## NEWSLETTER / NOVEMBER 2018

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## LEGISLATION

### 1.1

#### **Council of Ministers decision no. 28, 20 November 2018 - Implementation of European standards for trademarks and patents**

On 20 November 2018, the Council of Ministers gave its preliminary approval to the following two legislative decrees, aimed at bringing national legislation into line with European laws on trademarks and patents:

- a decree to implement Directive (EU) 2015/2436 of the European Parliament and of the Council of 16 December 2015 to approximate the laws of the Member States relating to trademarks, and to bring Italian legislation into line with the provisions of Regulation (EU) 2015/2424 of the European Parliament and of the Council of 16 December 2015 amending Council Regulation (EC) No 207/2009 on the Community trademark;
- a decree implementing the delegation provision under art. 4 of Law 163/2017 for the purposes of adapting, coordinating and consolidating Italian legislation with the provisions of Regulation (EU) No 1257/2012 of the European Parliament and of the Council of 17 December 2012 implementing enhanced cooperation in the area of the creation of unitary patent protection and the provisions of the Agreement on a unified patent court, ratified and implemented pursuant to Law 214/2016.

#### **Trademarks, community trade mark and the fight against counterfeiting**

Directive (EU) 2015/2436 of the European Parliament and of the Council of 16 December 2015 to approximate the laws of the Member States relating to trade marks, provides for the elimination of disparities between the holders of trademarks of various countries. For this purpose new administrative procedures are to be introduced to the national laws, both expanding the existing instances of rights deriving from trademarks, and extending the scope of the protection to new types of brand (e.g. olfactory), exceeding mere graphic reproducibility.

The principal innovations include:

- the abolition of the requirement of graphic representation: it will be possible to accept new types of trademarks, deposited in formats not previously provided for by national systems such as, signs constituted by a combination of images and sounds;
- the extension of the refusal of form to other characteristics, by which a mark cannot be registered or, if registered, can be invalidated if the sign consists exclusively of a shape, or another characteristic, resulting from the nature of the goods themselves;
- the absolute prohibition of the registration of a trademark in the event that it is in conflict with a protected designation of origin (PDO) or protected geographical indication (PGI), regardless of the relative sector (wines, spirits, agricultural products and food, etc.), as well as the requirement that particular reasons be given for refusing registration due to conflicts with traditionally protected sectors of wines (*Movimento Turismo del Vino* - MTV) and traditional specialties guaranteed (TSG) protected by Union legislation;
- enhanced protection for brands which enjoy a reputation in a Member State;
- the extension of the possibility of applying, even in the case of mere transit, the procedure of seizure of counterfeit goods at the border;
- the introduction of the ban on carrying out preparatory acts for counterfeiting.

## Patents

The implementing decree modifies various articles of the Industrial Property Code related to patent protection, and particularly the introduction of unitary patent protection (European patent with "*unitary effect*") in the Member States participating in the enhanced cooperation.

In addition to providing substantive rules on the European patent, the main innovation consists of establishing a common jurisdiction for all participating countries with exclusive jurisdiction over actions for infringements, counterfeiting, revocation, declarations of invalidity or non-infringement of European patents, with or without effect. Also provided are interim measures, counterclaims and claims for damages, including those relative to supplementary protection certificates issued on the basis of a European patent.

The transitional and final provisions also include clauses aimed at ensuring the application of Italian law to cases concerning the European patent issued for Italy which are pending until the date of entry into force of the Agreement and those brought later before Italian courts as a result of the transition regime.

## 1.2

### **Council of Ministers 20 November 2018, no. 28 - Implementation of European standards - Reference indices in financial instruments and financial contracts or to measure the performance of investment funds**

Upon proposal by the Ministry of Economic Development and in agreement with the Ministry of Economy and Finance, on 20 November 2018, the Council of Ministers gave its preliminary approval to a legislative decree to bring Italian legislation into line with the provisions of Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds.

The aim is to ensure the proper functioning of the internal market through high level protection of consumers and investors, by ensuring complete harmonization of provisions governing the obligations of those involved in the calculation of the indices, and those providing data to be used in the relative calculations and subsequent use of the reference indices.

The Council of Ministers has provided a series of obligations to be borne by managers regarding:

- governance and internal controls;
- the use of data and methodologies to determine reference indices that must meet particular requirements;
- systems for the reporting of internal violations;
- the drafting of codes of conduct setting out the requirements and responsibilities of those who provide the data to be used in the calculation of the reference indices;
- transparency of the methods used to determine the indices.

## GUIDANCE

### 2.1

#### **National Council of Notaries - Study no. 28-2018/E - "*The real property object of distraint*"**

On 5 November 2018 the National Council of Notaries published Study no. 28-2018 E, entitled "*The real property object of distraint*".

The Study proposes that the recognition and identification of real property be reconsidered, together with the relevance of cadastral data in enforcement actions on real property.

In particular, the Study examines the critical aspects inherent to i) identifying the assets to be seized through the use of cadastral data, in line with judicial precedent and in accordance with experts in the field in the discussion relative to conflicts between the cadastral data and other identifying elements, ii) extending the distraint to outbuildings, iii) parking areas and iv) accessions not specifically considered.

## CASE LAW

### 3.1

#### ***Notitia criminis* of a tax nature - Acquittal of the legal representative in the criminal court - Doubling of limitation periods - Court of Cassation, Sec. VI-T, Order of 8 November 2018, no. 28616**

Referring to the legal principles set out by the Court of Justice and the European Court of Human Rights, in its Order no. 28616 of 8 November 2018, the Court of Cassation clarified that the doubling of the limitation periods for a tax assessment on a company, in the presence of *notitia criminis* (news of a crime received by the judicial authorities) of a tax nature, would also apply should the legal representative of the taxpayer company be acquitted in criminal proceedings. The abstract commission of a crime is to be considered, given that there is “*neither the commencement of a criminal action by the public prosecutor through the formulation of an indictment, pursuant to art. 405 Code of Penal Procedure, nor a subsequent guilty conviction or acquittal by the criminal court, taking into account the “double track” system between the criminal and taxation proceedings*”.

### 3.2

#### **Execution - careless transcription of distraint - Compensation for damages - Court of Cassation, Sec. III, Decision 8 November 2018, no. 28527**

With Decision of 8 November 2018, no. 28527, the Court of Cassation laid down the following principle of law: “*the claim for compensation for damages deriving from the careless transcription of a distraint, pursuant to art. 96(2) Code of Civil Procedure, can only be autonomously proposed if: (a) no challenge to the enforcement has been, or could be, raised; or (b) should a challenge have been made, the damage suffered by the debtor arose after the conclusion of that judgment, and provided that the damages suffered are new and independent, not a mere aggravation of the prejudice which arose before the conclusion of the appeal against the execution*”.

### 3.3

#### **S.r.l. – Withdrawal - Court of Cassation, Sec. I, Decision 12 November 2018, no. 28987**

In its Decision no. 28987 issued on 12 November 2018, the Court of Cassation laid down the following

principle of law: *"even in the case of transformation from a limited liability company (s.r.l.) to a joint-stock company (s.p.a.), the rules governing shareholders' rights of withdrawal following the transformation are provided by art. 2473(1) Civil Code, relating to the s.r.l., which does not provide limitation periods. Therefore, in this case, the right of withdrawal of the member of the s.r.l. transformed into s.p.a. must be exercised within the period set by the by-laws of the s.r.l. prior to its transformation into a s.p.a., and, should such a timeframe not be provided, according to the principles of good faith and correctness. The court must evaluate the practical manner of exercising the right of withdrawal and, in particular, the adequacy of the time within which the withdrawal was exercised, taking into account the plurality of interests involved, on a case by case basis"*.

### 3.4

#### **Execution - Court of Cassation, Sec. III, Decision 12 November 2018, no. 28848**

In its Decision no. 28848 of 12 November 2018, the Court of Cassation clarified that challenges to enforcement actions cannot be brought before the judge of "full" cognition, without the summary phase first being carried out before the enforcement judge. The Court reiterated that *"it is necessary and obligatory that the preliminary summary phase of the challenge to enforcement (after the enforcement has begun) be brought before the enforcement judge. This is not only in the protection of the interests of the parties to the challenge proceedings and the parties to the enforcement process but, above all, in the general public interest, for the economy, efficiency and regularity of the enforcement process. The preliminary examination of the challenge by the enforcement judge entails that it is impossible to proceed either with the question on the facts or with full cognition challenge proceedings"* (cf Cassation No. 25170/2018).

### 3.5

#### **Company – Directorship revoked at shareholders' assembly - powers of representation of the new director only - Court of Cassation, Sec. I, Decision 26 November 2018, no. 30542**

In its decision of 26 November 2018, no. 30542, the Court of Cassation stated that: *"should a director of a limited liability company be removed from office during the general assembly, and a new director be simultaneously appointed, it is up to the latter not the former to make application for bankruptcy pursuant*



## CASE LAW

*to art. 6 Bankruptcy Law, notwithstanding that the respective appointment and revocation have not yet been entered in the company's register".*

## LEGAL NEWSLETTER | NOVEMBER 2018

LEGISLATION, MINISTERIAL GUIDANCE AND CASE LAW AT 30 NOVEMBER 2018.  
THIS NEWSLETTER IS INTENDED AS A SUMMARY OF KEY LEGAL DEVELOPMENTS AND HIGHLIGHTS MATTERS OF GENERAL INTEREST, AND THEREFORE SHOULD NOT BE USED AS A BASIS FOR DECISION-MAKING.

FOR FURTHER DETAILS AND INFORMATION, PLEASE CONTACT YOUR RELATED PARTNER OR SEND AN EMAIL TO [UFFICIOSTUDI@STUDIOPIROLA.COM](mailto:UFFICIOSTUDI@STUDIOPIROLA.COM)