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Volunteer Organizations

Parte I

August 11, 1991, no. 266

APPROVED BY THE CHAMBER OF DEPUTIES AND THE SENATE,
PROMULGATED BY THE PRESIDENT:

Article 1

Object of the Law

1. Italian Republic recognizes function.....social worth, etc.
2. The present law establishes the principles which the regions and autonomous provinces must adhere to in guiding the relations between the public institutions and the volunteer organizations, as well as the rules which the government and the local corporations must conform to in these relations.

Article 2

Volunteer Activity

1. Volunteers and volunteer organizations must be without financial incentives, even indirect and must be working only for solidarity.
2. The activities of the volunteer cannot be repaid in any way, even by a beneficiary. Only expenses may be reimbursed and limits on such must be set beforehand by the particular organization.
3. The nature of voluntarism is not compatible with any kind of subordinate or independent work relationship or with any other restrained patrimonial relationship.

Article 3

Volunteer Organizations

1. Any organization freely formed for the goal of an activity according to Article 2, in a way determined by the personal, voluntary, and free services of its supporters is considered a volunteer organization.
3. In the member agreement, Memorandum of Association, organization statute, or whatever legal form the organization uses under the Civil Code, the absence of monetary goals, the democratic structure, the voluntary and gratuitous nature of the contributions of the volunteers and supporters, the requisites for the volunteers and supporters, and their rights and obligations must be explicitly stated. The way in which decisions will be made

by the members on the approval of receipt of goods, contributions, or donations must be defined.

4. The organization can take on employees for the carrying out of the named activities or outside consultants as special abilities are needed, limited only to the extent necessary.

5. The organization functions according to its own structure or the guidelines set forth by the law, keeping within the structure and ways employed by public institutions.

Article 4.

Insurance of Volunteers to the Organization

1. The organization must insure its members who volunteer for activities against injuries and illnesses connected with the carrying out of the organization's activity as well as for civil liability towards third parties.

2. Upon decree of the Minister of Industry, Commerce, and Art, to take effect within six months of the putting into force of this law, simplified insurance mechanisms will be identified, with individual and group policies.

Article 5.

Economic Resources

1. Sources

a) Contributions of supporters

b) Contributions of private individuals

c) State contributions from public corporations and public institutions exclusively designated to support specific documented activities and projects

d) Contributions of international organizations

e) Testamentary donations

f) Ticket fees from commercial activities and marginal productions

2. Volunteer organizations without legal personality, registered under Article 6, can acquire moveable goods and real estate necessary for the carrying out of their activities. Further, as a dispensation of Art. 600 and 786 of the Civil Code, they can accept donations and with reservations, testamentary donations. Such donations and their revenues should be directed to the expected goals according to the agreements, to the Memorandum of Association, and to the statute.

3. Goods received under comment 2 are registered in the name of the organization. When such goods are registered, articles 2659 and 2660 of the civil code apply.

4. If a volunteer organization dissolves, independent of its legal status, the goods left over after liquidation are given to volunteer organizations in the same sector according to the parameters of the organization statute or member agreement, or in the alternative, according to the rules of the appropriate civil code.

Article 6.

Registration of the Organizations by Regions and Autonomous Provinces

1. Regions and Autonomous Provinces conduct the registration and regulation of volunteer organizations.
2. The recorded registration of the organization is required in order for it to be eligible for public contributions, to stipulate rules, and to receive the fiscal privileges according to Articles 7 and 8.
3. Organizations are eligible for registration once they have met the requirements under Article 3 and submitted the Memorandum of Association and the organization statute or member agreement.
4. The regions and autonomous provinces determine the criteria for periodic revision of the registered organizations, in order to assure the continuation of the registration requirements and the effective pursuit of the volunteer activity by the registered organizations. The regions and autonomous province regulate the termination of the registration with warranted reason.
5. Within 30 days from the communication of a registration refusal or registration termination, the decision may be appealed to the regional administrative tribunal, which decides in the advisory chamber, within 30 days from the deadline for the entry of appeal, having heard from the counsel of the parties which have made the request. The decision of the tribunal may be appealed, within 30 days of its announcement to the State Board, which decides in the same way and within the same time boundaries.
6. Each year the regions and autonomous provinces send updated copies of the register to the National Observatory for Voluntarism, according to Article 12.
7. The registered organizations are required to keep their own record, pursuant to Article 5, comment 1, indicating the registered supporters.

Article 7

Agreements

1. The State, regions, and autonomous provinces, local bodies, and other public entities can stipulate agreements with the registered volunteer organizations, if they have been

registered at least six months, under Article 6, and demonstrated operating intention and capacity.

2. The agreements must contain provisions intended to guarantee the existence of conditions necessary to continue the activity that is the subject of the agreement as well as the rights of the parties. The agreements must also outline the modes of verifying what is lent, goods or services, and controlling their quality as well as the way in which expenses will be reimbursed.

3. The insurance, under Article 4, is an essential requisite to an agreement and the respective costs are paid by the entity that the final agreement stipulates.

Article 8 Tax Concessions

1. The Memorandums of Association of the volunteer organizations, under Article 3, formed exclusively for solidarity, and those connected to the development of their activities, are exempt from stamp taxes (imposta di bolla - no exact equivalent) and registration taxes.

2. The operations of the volunteer organizations, under Article 3, carried out exclusively for purposes of solidarity, are not considered either transfers of goods or loans of service for tax reasons on the value added: the donations and the awards, hereditary or of legacy, are exempt from every tax paid by the organization that pursues the goals indicated exclusively.

3. The following is added to comment 1, second part, of Article 17 of the December 29, 1990, n. 408 law, as modified by Article 1 of the law of March 25, 1991:

*With the legislative decrees under Article 1, and according to the same principles and instructive rules, measures will be introduced to favor the supporters who give money on behalf of the volunteer organizations aimed solely at goals of solidarity, provided that the assets are to go toward the goals of the volunteer organization, working in activities recognized under the present regulations, which within two years are registered appropriately. At such point, according to letter a) of comment 1, the deductibility of the aforementioned contribution must be predetermined pursuant to Article 10.65 c 110 of the Testo Unico of taxes on income, approved by the decree of the President of the Republic on December 22, 1986, no. 917, with subsequent modifications and implementations, for an amount not greater than two million lire or, of the undertaken income, the amount of 50 percent of the distributed sum within the limit of two percent of the declared use and up to a maximum of 100 million lira.

4. The revenue from commercial activities and marginal products do not constitute taxable income for purposes of the tax on income of legal persons (IRPEG) and of the local tax on income (ILOR), should the total invested be documented for institutional

purposes of the volunteer organization. For exemption purposes, upon assessment of the nature and of the entity of the activity, the Minister of Finance decides with his decree, along with the Minister of Social Affairs.

Article 9

Assessment of Taxability

1. Volunteer organizations registered according to Article 6 apply the parameter of Article 20 comment 1, of the decree of the President of the Republic September 29, 1973, no. 598, with the substitution of Article 2 of the decree of the President December 28, 1982, no. 954.

Article 10

Rules of the Regions and Autonomous Provinces

1. The regional and provincial laws must safeguard the autonomy of the organizations and of initiatives of the volunteers and support their development.

2. In particular, the laws shall control:

a) the models of public structures and of the conventions of the regions and autonomous provinces which the organizations must follow for the carrying out of services that make up the object of the volunteer activity;

b) how their worked is helping in the sector they select

c) what their priorities and criteria are in choosing a way of operating and what their priorities are in relation to the various sectors in which they intervene

d) the mechanisms and forms of control, according to Article 6

e) the conditions and the forms of financing and of sustaining the volunteer activities

f) the participation of the volunteers in the registered organizations according to Article 6 in regards to the course of formation, qualifications, and professional revision pursued or promoted by the regions or autonomous provinces and by the local entities in the sectors in which the organizations are directly intervening

Article 11

Right to Information and Access to Administrative Documents

1. Registered volunteer organizations apply the parameters of section V of the August 7, 1990 no. 241 law.

2. The subject of comment 1 (above) are legal situations relevant to the pursuit of the statutory purpose of the organizations.

Article 12

Osservatorio Nazionale per il Volontariato

1. With the decree of the President of the Counsel of Ministers, upon recommendation of the Minister of Social Affairs, the ONV was instituted, presided over by the Minister of Social Affairs or one of his delegates and composed of ten representatives of volunteer organizations and federations working in at least six regions, by two experts and by three representatives of the most representative trade union organizations. ONV, which avails itself of the personnel and of the means and services put in place by the General Secretary of the Chairmanship of the Counsel of Ministers, has the following responsibilities:

- a) provide a census of volunteer organizations and foster the public awareness of their activities
- b) promote research and studies in Italy and abroad
- c) supply every useful tool for the promotion and development of the volunteer activity
- d) approve elaborate experimental projects, and those in collaboration with the local entities, by registered volunteer organizations in order to cope with social emergencies and to promote the application of advanced intervention methodologies
- e) offer support and consultation for informative projects examining the competence of these laws
- f) publish a biannual report on the course of the volunteer sector and on the state of effectiveness of the national and regional regulations
- g) with the collaboration of the regions, maintain policies for the initiation and revision of lending of services
- h) publish periodic bulletin of information and promote other initiatives designed to foster awareness of the volunteer activities
- i) promote a national Conference on Voluntarism, held every three years, attended by all of the institutional subjects, groups, and interested operators.

2. The Foundation for the (Volunteer Sector) was established, in the Chairmanship of the Counsel of Ministers - Department of Social Affairs, to financially support the projects referred to in d) of comment 1 above.

Article 13

Limits of Applicability

1. The running normal regulations are reserved for the volunteer activities not mentioned in the present law, referring particularly to the activities of international cooperation for development, for civil protections, and those activities connected with civil service under the law of December 15, 1972, no. 772.

Article 14

Authorizations for Expenses and Financial Cover

1. For the functioning of the ONV, for the equipment of the Foundation, and for the organization of the National Conference on Voluntarism, an expenditure of two million lira is authorized for each of the years of 1991, 1992, and 1993.

Article 15

Special Foundations within the Regions

1. The entities under Article 12, comment 1, under the legislative decree of November 20, 1990, no. 356, must plan in their own statutes that a quota of not less than one fifteenth of their revenue (of the net after functioning and the amount set aside for the activities mentioned under Article 12, comment 1(d)) is for the support of foundations of the particular regions with the goal of establishing themselves, for means of the local entities and service centers created to organize the volunteer sector.

2. Savings banks, until they have begun the restructuring mentioned in Article 1 of the legislative decree no. 356 of 1990, must put a share equal to one tenth of the amount intended for the work of charities and public utility under Article 35, comment 3, of the royal decree of April 25, 1929, no. 967, and subsequent modifications, towards the same purposes as in comment 1 of this Article.

3. The ways and modes of effectuation of the rules of comment 1 and 2 above, will be set with the decree of the Treasury, in sanction with the Minister of Social Affairs within three months of the publication date of this law in the Gazzetta Ufficiale.

Article 16

Transitory and Final Rules

1. The judgement of the regions which have political autonomy in certain matters and the autonomous provinces of Trento and Bolzano are preserved, and the regions take care of promulgating or adjusting the regulations in order to conform to the principles outlined in the present law within a year from its effective date.

Article 17

Flexibility in Work Schedule

1. The workers that participate in registered organizations, in order to be able to carry out volunteer activity, have the right to make use of a flexible work schedule compatible with business administration, either by shift-working set out in a contract or by collective agreements.

2. The following comment is added to Article 3 of the law of March 29, 1983, no. 93:
“The union agreements guide the criteria for permitting workers, who give their work in a common environment regularly, voluntarily and without compensation to the volunteer organizations recognized by regulations at hand, to take advantage of flexible schedules or shifts, as compatible with the organization’s membership administration.”

The present law, with the seal of the State, will be inserted into the official Raccolta of the regulatory acts of the Italian Republic. It is obligatory as law of the State.

August 11, 1991