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Law 11 August 1991, No. 266

GENERAL POLICY LAW ON VOLUNTEERISM

The Chamber of Deputies and the Senate of the Republic have approved;

THE PRESIDENT OF THE REPUBLIC

promulgates

the following law;

Article 1.

Aim and purpose of the law

1. The Italian Republic recognizes the social value and the purpose of volunteer work as an expression of participation, solidarity and pluralism, it fosters its development, safeguarding its autonomy and supports individual contributions for the attainment of social, civil and cultural goals identified by the federal government, the regions, the autonomous provinces of Trento and Bolzano and the local authorities.
2. The law establishes the principles that must be followed by the regions and autonomous provinces in regulating relationships between public agencies and volunteer organizations as well as the criteria with which the civil services and local authorities must comply within these relationships.

Article 2.

Volunteer activities

1. For the purposes of the present law, volunteer activities are considered as any action carried out personally, voluntarily and free of charge, through the organization to which the volunteer belongs, which is non-profit-making, even indirectly, and formed solely for purposes of solidarity.
2. Volunteer work may not be paid in any way, not even by the beneficiary. The volunteer may only be reimbursed by the organization he or she belongs to for expenses actually incurred during the activity, within the limits set by the organizations themselves.
3. The role of volunteer is incompatible with every kind of employer-employee or self-employment relationship and all other types of relationships in which income is received from the organization to which the volunteer belongs.

Article 3.

Volunteer organizations

1. Any organization freely formed to carry out the activity stated in Art. 2, which predominantly and significantly makes use of the personal, voluntary and unpaid services of its members is considered a volunteer organization.
2. Volunteer organizations can take whatever legal form is considered most appropriate for the pursuit of their aims, barring limitations of compatibility with their purpose of solidarity.
3. The non-profit-making status, the democratic nature of the structure, the elective nature and gratuitousness of posts in the association, as well as the gratuitousness of the services provided by its members, the criteria for admission and exclusion of the latter, their duties and rights, must be expressly stated in agreements with members, in the association charter or statute, as well as in accordance with the provisions of the civil code for the various legal forms that the organization may take. These must also establish the obligation to prepare a financial statement in which assets, contributions or bequests received must be stated, as well as the procedure for its approval by the members' assembly.
4. Volunteer organizations can hire employees or make use of self-employment services only within the limits of what is necessary for their regular operation or necessary for qualified or specialized aspects of the activity performed.
5. The organizations perform volunteer services using their own structures or, in the ways and manners provided for by the law, within public structures or structures having an agreement with them.

Article 4.

Insurance of members of volunteer organizations

1. Volunteer organizations must insure their members carrying out volunteer work against accidents, illnesses and third-party liability related to the performance of the activity itself.
2. The Ministry of Industry, Trade and Craft decree, to be issued within six months of the date when the present law comes into effect, identifies simplified insurance processes including numerical or joint policies and regulates the relative controls.

Article 5.

Economic resources

1. Volunteer organizations obtain the economic resources for their operations and for carrying out of their activities from:

- a. Contributions from members;
- b. Contributions from private individuals;
- c. Contributions from the federal government, public authorities or institutions aimed exclusively to support specific, documented activities or projects;
- d. Contributions from international organizations;
- e. Donations and testamentary bequests;
- f. Reimbursements deriving from agreements;
- g. Income deriving from secondary commercial and profit-bearing activities

2. Volunteer organizations without status of legal entity, entered in the registers as per Art. 6, can purchase personal property and real estate required for carrying out their activities. Making an exception to Art. 600 and 786 of the civil code, they can also accept donations and, with benefit of inventory, testamentary bequests, allocating the assets received and their revenue exclusively to the attainment of the aims stated in the agreements, association charter and statutes.

3. The assets under paragraph 2 are registered in the organization's name. For the registration of the acquisitions in question, Art. 2659 and 2660 of the civil code apply.

4. In the event of dissolution, discontinuance or termination of volunteer organizations, and regardless of their legal form, the assets outstanding after carrying out liquidation are donated to other volunteer organizations operating in the same or a similar sector, following the guidelines in the statute or in the members' agreements, or, in default of these, following the provisions of the civil code.

Article 6.

Registers of volunteer organizations established by the regions and autonomous provinces

1. The regions and autonomous provinces manage the establishment and keeping of general registers of volunteer organizations.
2. Inclusion in the registers is a prerequisite for gaining access to public aid as well as for stipulating agreements and benefiting from tax concessions, in accordance with the provisions under Art. 7 and 8, respectively.

3. Volunteer organizations that keep books as per Art. 3 and enclose a copy of their association charter and statute or members' agreements are entitled to be entered in the registers.
4. The regions and autonomous provinces decide the criteria for periodical review of the registers in order to verify the continuing possession of requirements and performance of the volunteer work by the organizations included therein. The regions and the autonomous provinces can order removal from the register with a justified measure.
5. Appeals are permitted against orders of refusal of inclusion and against orders of removal within the time limit of thirty days from notification, to be made to the regional administrative court which will rule in chambers within thirty days from the expiry of the time limit for lodging the appeal, having heard the counsel for the parties making the request. The court's decision is appealable within thirty days from the notification and decided using the same procedures and terms.
6. Each year the regions and the autonomous provinces send an updated copy of the registers to the National Institute on Volunteerism, as specified under Art. 12.
7. The organizations included in the registers are obliged to keep documentation regarding their income as per Art. 5, paragraph 1, with indications of the names of the parties making donations.

Article 7.

Agreements

1. The federal government, regions, autonomous provinces, local authorities and other public agencies may stipulate agreements with volunteer organizations that have been included in the registers under Art. 6 for at least six months and which demonstrate operational aptness and know-how.
2. The agreements must include regulations that guarantee the existence of the conditions required to consistently carry out the activities of the agreement, and observance of the rights and dignity of the users. They must also provide means for verifying the services and their quality as well as procedures for reimbursement of expenses.
3. Insurance coverage as per Art. 4 is an essential part of the agreement and the related expenses are the responsibility of the agency with which the agreement made.

Article 8.

Tax concessions

1. The association charter of volunteer organizations as per Art. 3, formed solely for reasons of solidarity and actions related to the performance of their activities are exempt from stamp and registration taxes.
2. Operations performed by volunteer organizations as per Art. 3, formed solely for reasons of solidarity, are not considered transfers of capital or the supply of services for value-added tax purposes; donations and allocations of inheritance or bequests to organizations that exclusively pursue the aforementioned aims are exempt from all tax.
3. Art. 17 of law No. 408 of 29 December 1990, as amended by Art. 1 of law No. 102 of 25 March 1991, is hereby amended after paragraph 1-b with the following: "1-c. Through the legislative decrees stated in paragraph 1, and following the same executive criteria and principles, measures will be introduced aimed at encouraging donations to volunteer organizations formed solely for reasons of solidarity on the condition that their activities have voluntary aims, which are recognized as being eligible under the regulations in force on the matter and which have been included in the appropriate registers for at least two years without interruption. To that end, making an exception to the provisions of letter a) of paragraph 1, the aforesaid donations must be deductible, in accordance with Art. 10, 65 and 110 of the consolidated tax act, approved by Presidential Decree No. 917 of 22 December 1986 and subsequent amendments and supplements, for an amount of no more than 2 million lira or, for corporate revenue, 50 percent of the sum donated within the limit of 2 percent of declared profits up to a maximum of 100 million lira."
4. Proceeds from secondary commercial and profit-bearing activities do not represent taxable income for corporate income tax (IRPEG) or local income tax (ILOR), if documentation is provided of their full use for the institutional purposes of the volunteer organization. The Treasury Department, in agreement with the Department of Social Affairs, will rule on applications for exemption following verification of the nature and size of the activity.

Article.9.

Calculation of taxable income

1. The provisions under Art. 20, paragraph one, of Presidential Decree No. 598 of 29 September 1973, as replaced by Art. 2 of Presidential Decree No. 954 of 28 December 1982 are applied to volunteer organizations included in the registers as per Art. 6.

Article 10

Regulations of the regions and autonomous provinces

1. Regional and provincial laws must protect the autonomy of organization and initiative of volunteer services or encourage their development.

2. In particular, they regulate:

- a) the procedures organizations must follow for carrying out the services which are the purpose of the volunteer work within public structures and structures having agreements with the regions and autonomous provinces;
- b) the forms in which the organizations included in the registers as per Art. 6 can participate in planning interventions in the sectors in which they operate;
- c) the requirements and criteria which give priority in the selection of organizations for setting up agreements, also in relation to different areas of intervention;
- d) the bodies and means of control, as specified in Art. 6;
- e) the conditions and forms of financing and support for volunteer services;
- f) the participation of volunteers who are members of the organizations included in the registers as per Art. 6 in professional training and refresher courses held or promoted by the regions, autonomous provinces and local authorities in the sectors in which the organizations themselves operate directly.

Article 11.

Right to information and access to administrative documents

1. The provisions under item V of law No. 241 of 7 August 1990 are applied to volunteer organizations included in the registers as per Art. 6.
2. For the purposes of paragraph 1, the situations relevant to the pursuit of the organization's statutory aims are considered legally relevant situations.

Article 12.

National Institute on Volunteerism

1. Through Prime Ministerial Decree, following the proposal of the Department of Social Affairs, the National Institute on Volunteerism has been established,

chaired by the Head of the Department of Social Affairs or his or her delegate, and consists of ten representatives from the volunteer organizations and associations operating in at least six regions, two consultants and three representatives from the main trade-union organizations. The institute uses personnel, resources and services made available by the Secretary General of the Prime Minister's office and has the following functions:

- a. Conduct a census of the volunteer organizations and take steps to increase awareness of the activities performed by them;
- b. Promote research and studies in Italy and abroad;
- c. Provide any elements helpful for the promotion and development of volunteer work;
- d. Approve experimental projects formulated by volunteer organizations included in the registers as per Art. 6 for dealing with social emergencies and encouraging the application of advanced methods of intervention, with the cooperation of local authorities as well;
- e. Offer support and professional advice for computerization and databank projects in the sectors within the jurisdiction of the present law;
- f. Publish a biennial report on the status of the situation and on the implementation of national and regional regulations;
- g. Hold training and refresher courses for the supply of services, with the collaboration of the regions as well;
- h. Publish a periodical newsletter and promote other initiatives aimed at spreading news concerning volunteer services;
- i. Every three years promote a national conference of volunteerism, in which all institutional parties, groups and workers concerned will participate.

2. A volunteer services fund has been set up under the Prime Minister's Office – Social Affairs Department, aimed at financially supporting the projects under letter d) of paragraph 1.

Article 13.

Limits of enforceability

1. Subject to the regulations in force for volunteer services not provided for in the present law, in particular concerning activities of international cooperation for development, civil defense and activities relating to substitute community service as per law 15 December 1972, No. 772.

Article 14.

Expenses authorization and financial backing

1. An expenditure of two billion lira for each of the years 1991, 1992 and 1993 has been authorized for the operations of the National Institute on Volunteerism, for endowments from the fund under paragraph 2 of Art. 12 and for the organization of the national conference on volunteerism as per paragraph 1, letter i) of the same Art. 12.
2. The expenses under paragraph 1 are paid by means of a part taken from the appropriations entered for the three-year budget 1991-1993, under item 6856 of the Secretary of the Treasury's forecast for the 1991 financial year, if necessary partially using the allocation: "General Policy Law on Volunteerism".
3. The lower revenue resulting from the application of paragraphs 1 and 2 of Art. 8 is calculated as a total of 1 billion lira for each of the years 1991, 1992 and 1993. The relative expenses are paid by using the appropriations entered for the three-year budget 1991-1993, under item 6856 of the Secretary of the Treasury's forecast for the 1991 financial year, if necessary partially using the allocation: "General Policy Law on Volunteerism".

Article 15.

Special regional funds

1. The agencies under Art. 12, paragraph 1, of legislative decree No. 356 of 20 November 1990, must state in their own statutes that an amount of no less than one fifteenth of their income, after operating costs and the allocation as per letter d) of paragraph 1 of the same Art. 12, is allocated for setting up special regional funds in order to establish, through the local authorities, service centers for volunteer organizations and managed by them with the purpose of supporting and qualifying their activities.
2. Until they have proceeded with the reorganization operations as per Art. 1 of the aforementioned legislative decree No. 356 of 1990, the savings banks must set aside an amount equal to one tenth of the sums allocated for charity work and public works according to Art. 35, paragraph 3, of royal decree No.967 of 25 April 1929, and subsequent amendments for the same purposes specified in paragraph 1 of this article.
3. The procedures for implementing the regulations specified in paragraphs 1 and 2 will be established by decree of the Secretary of the Treasury, in agreement with the Department of Social Affairs, within three months from the date of publication of the present law in the *Official Gazette*.

Article 16.

Temporary and definitive regulations

1. Without prejudice to the jurisdiction of the regions under special statute and the autonomous provinces of Trento and Bolzano, the regions will take measures to issue or adapt regulations for the implementation of the main contents of the present law within one year from when it comes into force.

Article 17.

Flexibility of working hours

1. Workers who are members of organizations included in the registers as per Art. 6 are entitled to make use of the forms of flexible working hours or shifts foreseen by collective agreements or contracts for the performance of volunteer services, subject to company organization.
2. Finally, the following paragraph is added to Art. 3 of law No. 93 of 29 March 1983: "Trade union agreements regulate the criteria by which workers providing their services in their town of habitual residence voluntarily and free of charge to volunteer organizations acknowledged as eligible by relative regulations, are permitted to use particular forms of flexible working hours or shifts, subject to the management of the organization they belong to."

The present law, bearing the federal government's seal, will be included in the official compilation of legislative acts of the Italian Republic. It is compulsory for all concerned to abide by and enforce it as a law of the federal government.

In Istrana, on the day of 11 August 1991

Cossiga