

TEXT OF LAW 266/91
FRAMEWORK LAW ON VOLUNTEERING

Art. 1.

Aims and object of the law

1. The Italian Republic recognises the social value and function of voluntary activity as an expression of participation, solidarity and pluralism, promotes its development while safeguarding its autonomy and encourages its original contribution to the achievement of the social, civil and cultural aims identified by the State, the regions, the autonomous provinces of Trento and Bolzano and the local authorities.
2. This law establishes the principles to be followed by the regions and the autonomous provinces in regulating the relations between public institutions and voluntary organisations as well as the criteria to be followed by the State and the local authorities in the same relations.

Art. 2.

Voluntary activities

1. For the purposes of this law voluntary activity means activity performed personally, spontaneously and free of charge, through the organisation of which the volunteer is a member, without any profit motive, even indirectly, and exclusively for the purposes of solidarity.
2. The voluntary activity may not be remunerated in any way, not even by the beneficiary. The volunteer may only be reimbursed by the organisation to which he or she belongs for expenses actually incurred for the activity performed, within limits established in advance by the organisations themselves.
3. The status of volunteer is incompatible with any form of employment or self-employment relationship and with any other relationship of a financial nature with the organisation of which the volunteer is a member.

Art. 3.

Voluntary organisations

1. A voluntary organisation is considered to be any body freely constituted for the purpose of carrying out the activity referred to in article 2, which makes decisive and prevalent use of the personal, voluntary and unpaid services of its members.
2. Voluntary organisations may take the legal form they deem most appropriate for the pursuit of their aims, subject to the limit of compatibility with the aim of solidarity.
3. In the members' agreements, the memorandum of association or the articles of association, in addition to the provisions of the Civil Code for the various legal forms assumed by the organisation, express provision must be made for the organisation to be non-profit-making, democratic in structure, elected and free to fill the offices of the association and for the services provided by the members to be free of charge, the criteria for admission and exclusion and the obligations and rights of the latter.
The obligation to draw up a balance sheet, showing the assets, contributions or legacies received, and the procedures for its approval by the assembly of members must also be established.
4. Voluntary organisations may only employ employees or provide services on a self-employed basis to the extent necessary for their proper functioning or to qualify or specialise their activities.
5. Organisations carry out their voluntary activities by means of their own structures or, in the forms and ways provided for by law, within the framework of public structures or under agreement with the latter.

Art. 4.

Insurance for members of voluntary organisations

1. Voluntary organisations must insure their members, who carry out voluntary work, against accidents and illnesses connected with the performance of the activity itself, as well as for civil liability towards third parties.
2. By decree of the Ministry of Industry, Commerce and Handicrafts, to be issued within six months from the date of entry into force of this law, simplified insurance mechanisms shall be identified, with policies which may also be numerical or collective, and the relevant checks shall be regulated.

Art. 5.

Economic resources

1. Voluntary organisations obtain the economic resources for their functioning and for carrying out their activities from:
 - contributions from members
 - contributions from private individuals
 - contributions from the State, public bodies or institutions aimed exclusively at supporting specific and documented activities or projects;
 - contributions from international organisations
 - donations and testamentary legacies;
 - reimbursements deriving from conventions;
 - income from marginal commercial and production activities.
2. Voluntary organisations without legal status registered in the registers referred to in article 6 may purchase registered movable and immovable property necessary to carry out their activity. They may also, by way of derogation from articles 600 and 786 of the Civil Code, accept donations and, with the benefit of inventory, testamentary legacies, allocating the assets received and their income exclusively to the pursuit of the purposes provided for in the agreements, memorandum and articles of association.
3. The property referred to in paragraph 2 shall be registered in the name of the organisations. Articles 2659 and 2660 of the civil code shall apply to the registration of the relevant purchases.
4. In the event of the dissolution, termination or extinction of the volunteer organisations, regardless of their legal form, the assets remaining after the liquidation has been completed shall be devolved to other volunteer organisations operating in the same or similar sector, according to the indications contained in the articles of association or in the agreements of the members, or, failing this, according to the provisions of the civil code.

Art. 6.

Registers of voluntary organisations set up by the regions and autonomous provinces

1. The autonomous regions and provinces shall regulate the setting up and keeping of general registers of voluntary organisations.
2. Registration in the registers is a prerequisite for accessing public funds as well as for entering into agreements and benefiting from tax relief, according to the provisions of articles 7 and 8 respectively.
3. Voluntary organisations that meet the requirements set out in article 3 and enclose with their application a copy of their memorandum and articles of association or of their members' agreements shall be entitled to be entered in the registers.
4. The regions and autonomous provinces shall lay down the criteria for periodically reviewing the registers in order to verify that the requirements are still met and that the registered organisations are actually carrying out voluntary work. The regions and autonomous provinces shall provide for removal from the register by means of a reasoned decision.
5. An appeal against the decision to refuse registration or against the decision to refuse registration or against the decision to cancel registration may be lodged, within thirty days from the date of communication, with

the regional administrative court, which shall decide in chambers, within thirty days from the expiry of the time limit for filing the appeal, after hearing the counsel for the parties who have requested it. The decision of the tribunal may be appealed, within 30 days of notification, in the same manner and within the same time limit.

6. Every year the regions and the autonomous provinces shall send an updated copy of the registers to the National Observatory for Voluntary Work provided for by article 12.

7. Organisations entered in the registers are required to keep the documentation relating to the income referred to in Article 5(1), indicating the names of the donors.

Art. 7.

Conventions

1. The State, the regions, the autonomous provinces, the local authorities and other public bodies may enter into agreements with voluntary organisations which have been registered for at least six months in the registers referred to in article 6 and which can demonstrate their aptitude and operational capacity.

2. The agreements must contain provisions to ensure that the necessary conditions are in place to enable the activities covered by the agreement to be carried out on an ongoing basis and that the rights and dignity of users are respected. They must also provide for ways of checking the services provided and monitoring their quality and the arrangements for reimbursing expenses.

3. The insurance cover referred to in Article 4 is an essential element of the agreement and the relevant charges shall be borne by the body with which the agreement is concluded.

Art. 8.

Tax relief

1. The deeds of incorporation of the voluntary organisations referred to in article 3, set up exclusively for the purposes of solidarity, and those connected with the carrying out of their activities are exempt from stamp duty and registration tax.

2. Transactions carried out by the voluntary organisations referred to in article 3, set up exclusively for solidarity purposes, shall not be considered as supplies of goods or services for the purposes of value added tax; donations and allocations of inheritance or legacies shall be exempt from any tax payable by organisations exclusively pursuing the above-mentioned purposes.

3. In article 17 of law n. 408 of 29 December 1990, as amended by article 1 of law n. 102 of 25 March 1991, the following paragraph shall be added after paragraph 1-bis: "1-ter. With the legislative decrees mentioned in paragraph 1, and according to the same principles and directive criteria, measures shall be introduced in order to favour the liberal disbursement of money in favour of voluntary organisations established exclusively for the purposes of solidarity, provided that their activities are intended for voluntary purposes, that they are recognised as suitable according to the relevant legislation in force and that they have been registered without interruption for at least two years in the appropriate registers. To this end, by way of derogation from the provisions under letter a) of paragraph 1, the deductibility of the aforesaid donations shall be envisaged, pursuant to articles 10, 65 and 110 of the consolidated text of income taxes, approved by presidential decree no. 917 of 22 December 1986, and subsequent amendments and additions, for an amount not exceeding 2 million lire or, for business income purposes, to the extent of 50 per cent of the sum paid within the limit of 2 per cent of the declared profits and up to a maximum of 100 million lire".

4. Revenues from commercial and marginal production activities do not constitute taxable income for the purposes of corporate income tax (IRPEG) and local income tax (ILOR), if their full use for the voluntary organisation's institutional purposes is documented. The Ministry of Finance decides on applications for exemption, after ascertaining the nature and extent of the activities, by decree, in agreement with the Ministry of Social Affairs.

Art. 9.

Assessment of the taxable amount

1. Voluntary organisations registered in the registers referred to in article 6 shall be subject to the provisions of article 20 (1) of presidential decree n° 598 of 29 September 1973, as replaced by article 2 of presidential decree n° 954 of 28 December 1982.

Art. 10

Regional and autonomous province rules

1. Regional and provincial laws must safeguard the organisational and initiative autonomy of voluntary work or encourage its development.
2. In particular they regulate
 - a) the procedures to be followed by the organisations in carrying out the services which are the object of voluntary activity, within public structures and structures under agreement with the regions and autonomous provinces;
 - b) the forms of consultative participation of the organisations listed in the registers referred to in Article 6 in the planning of interventions in the sectors in which they operate;
 - c) the requirements and criteria which give priority to the choice of organisations for the conclusion of agreements, also in relation to the different areas of intervention;
 - d) the bodies and forms of control, as provided for in Article 6;
 - e) the conditions and forms of funding and support for voluntary activities;
 - f) the participation of volunteers belonging to the organisations listed in the registers referred to in Article 6 in training, qualification and refresher courses held or promoted by the regions, autonomous provinces and local authorities in the areas of direct intervention of the organisations themselves.

Art. 11.

Right to information and access to administrative documents

1. Voluntary organisations entered in the registers referred to in article 6 are subject to the provisions contained in chapter V of law n° 241 of 7th August 1990.
2. For the purposes referred to in paragraph 1, situations of legal relevance are considered those relating to the pursuit of the statutory aims of the organisations.

Art. 12.

National observatory for voluntary work

1. By decree of the President of the Council of Ministers, upon proposal of the Minister for Social Affairs, the National Observatory for voluntary work is established, chaired by the Minister for Social Affairs or by his delegate and made up of ten representatives of voluntary organisations and federations operating in at least six regions, two experts and three representatives of the most representative trade unions. The Observatory, which makes use of the staff, means and services made available by the Secretary General of the Presidency of the Council of Ministers, has the following tasks
 - taking a census of voluntary organisations and disseminating knowledge of the activities they carry out;
 - to promote research and studies in Italy and abroad
 - providing every useful element for the promotion and development of voluntary work;
 - approve experimental projects drawn up, also in collaboration with local authorities, by voluntary organisations entered in the registers referred to in Article 6 to tackle social emergencies and to encourage the application of particularly advanced methods of intervention;
 - provide support and advice for computerisation and database projects in the fields covered by this law;

- publish a biannual report on the trend of the phenomenon and on the state of implementation of national and regional regulations;
 - to support, also with the cooperation of the regions, training and updating initiatives for the provision of services;
 - publish a periodical information bulletin and promote other initiatives aimed at circulating news about voluntary activity;
 - to promote, every three years, a National Conference on Voluntary Work, in which all the institutional bodies, groups and operators concerned take part.
2. At the Presidency of the Council of Ministers - Department for Social Affairs, the Fund for Voluntary Work is established in order to financially support the projects mentioned in letter d) of paragraph 1.

Art. 13.

Limits of applicability

1. This is without prejudice to the regulations in force for voluntary activities not covered by this law, with particular reference to international cooperation for development, civil protection and those connected with the alternative civil service as per law no. 772 of 15 December 1972.

Art. 14.

Authorisation of expenditure and financial coverage

1. For the functioning of the National Observatory for voluntary work, for the endowment of the Fund mentioned in paragraph 2 of article 12 and for the organisation of the National Conference on voluntary work mentioned in paragraph 1, letter i) of the same article 12, expenditure of 2 billion lire is authorised for each of the years 1991, 1992 and 1993.
2. The expenditure referred to in paragraph 1 shall be covered by a corresponding reduction in the appropriation entered, for the purposes of the three-year budget for 1991-1993, in chapter 6856 of the statement of estimates of the Ministry of the Treasury for the financial year 1991, for which purpose the appropriation: "Framework law on voluntary organizations" shall be partially used.
3. The loss of revenue resulting from the application of paragraphs 1 and 2 of Article 8 shall be estimated at a total of ITL 1 billion for each of the years 1991, 1992 and 1993. The relative cost shall be covered by using the appropriation entered, for the purposes of the three-year budget for 1991-1993, in chapter 6856 of the estimate of the Ministry of the Treasury for the financial year 1991, to this end partially using the appropriation: "Framework law on voluntary organisations".

Art. 15.

Special funds in the regions

1. The bodies referred to in article 12 (1) of legislative decree n. 356 of 20 November 1990 must provide in their statutes that a share of not less than one fifteenth of their income, net of operating expenses and of the provision referred to in letter d) of paragraph 1 of the same article 12, be allocated to the setting up of special funds at the regional level in order to set up, through the local authorities, service centres available to and managed by voluntary organisations, with the aim of supporting and qualifying their activities.
2. Until they have carried out the restructuring operations referred to in article 1 of the aforementioned legislative decree n. 356 of 1990, savings banks shall allocate to the same purposes referred to in paragraph 1 of this article a share equal to one tenth of the amounts allocated to charitable and public benefit works pursuant to article 35, third paragraph, of royal decree n. 967 of 25 April 1929, and subsequent modifications.

3. The modalities for the implementation of the rules mentioned in paragraphs 1 and 2 shall be established by a decree of the Minister of the Treasury, in agreement with the Minister of Social Affairs, within three months from the date of publication of this law in the Gazzetta Ufficiale.

Art. 16.

Transitory and final rules

1. Without prejudice to the powers of the special statute regions and the Autonomous Provinces of Trento and Bolzano, the regions shall enact or adapt the regulations for the implementation of the principles contained in this law within one year from the date of its entry into force.

Art. 17.

Flexibility in working hours

1. Workers who are members of organisations listed in the registers referred to in Article 6, in order to carry out voluntary work, have the right to make use of the forms of flexibility in working hours or shifts provided for in contracts or collective agreements, compatibly with company organisation.

2. Finally, the following paragraph shall be added to article 3 of law n. 93 of 29 March 1983: "Trade-union agreements shall regulate the criteria for allowing workers who perform voluntary and unpaid work in the municipality of their habitual residence in favour of voluntary organisations recognised as suitable by the relevant legislation, to take advantage of special forms of flexibility in working hours or shifts, compatibly with the organisation of the administration to which they belong".

This law, bearing the seal of the State, shall be included in the Official Collection of Legislative Acts of the Italian Republic. It shall be observed and enforced as a law of the State by all persons entitled thereto.