

THE PRESIDENT OF THE REPUBLIC

Having regard to articles 76 and 87 of the Constitution;
Having regard to article 117, second paragraph, letter l), of the
Constitution;

Given the law of 6 June 2016, n. 106, delegating to the
Government for
the reform of the third sector, of social enterprise and for the
discipline of the universal civil service and in particular
Article 1, paragraph 2, letter b), which provides for the
reorganization and the
organic revision of the special regulations and of the others
current provisions relating to third sector entities referred to
in
paragraph 1 of the same article, including tax regulations
applicable to these entities, through the drafting of a specific
Code
of the third sector;

Having regard to articles 2, 3, 4, 5, 7 and 9 of the
aforementioned law, bearing i
principles and guidelines, general and particular, of operation
the delegation relating to the reform of the third sector;

Given the preliminary resolution of the Council of Ministers,
adopted at the meeting of 12 May 2017;

Having heard the opinion of the Council of State expressed by
the Section
consultative for regulatory acts in the meeting of 31 May 2017;

Given the lack of agreement in the Unified Conference, in
session of 20 June 2017;

Having acquired the opinions of the competent parliamentary
committees for
matter and for the financial profiles of the Chamber of Deputies
and of
Senate of the Republic;

Given the resolution of the Council of Ministers, adopted in
meeting of 28 June 2017;

On the proposal of the Minister of Labor and Social Policies,
in agreement with the Minister of Economy and Finance;

And mana
the following legislative decree:

Art. 1

Purpose and object

1. In order to support the autonomous citizens' initiative that they contribute, also in associated form, to pursue the common good, ad raise the levels of active citizenship, cohesion and protection social, promoting participation, inclusion and fullness development of the person, to enhance the potential for growth and employment, in implementation of articles 2, 3, 4, 9, 18 e 118, fourth paragraph, of the Constitution, this Code provides for reorganization and organic revision of the regulations in force in matters of third sector entities.

NOTE

Warning:

The text of the notes published here has been drawn up by the competent administration for the matter, pursuant to of the art. 10, paragraphs 2 and 3, of the consolidated text of provisions on the promulgation of laws, on the issue of the decrees of the President of the Republic and on official publications of the Italian Republic, approved by decree of the President of the Republic 28 December 1985, n. 1092, for the sole purpose of facilitating the reading of the legal provisions amended or to which the postponement is made. The value and remain unchanged the effectiveness of the legislative acts transcribed here.

For the acts of the European Union, the publication details in the Official Gazette of the European Union (OJEU).

Notes to the title:

- Art. 1, of the law 6 June 2016, n.

106 (Delegation to the Government for the reform of
the Third sector,
of the social enterprise and for the discipline of the
service

civil universal):

"Art. 1 (Purpose and object). - 1. In order to
support the autonomous citizens' initiative that
they contribute, also in associated form, to pursue
the good

common, to raise the levels of active citizenship, of
cohesion and social protection, encouraging
participation,

the inclusion and full development of the person, a
exploit the potential for growth and employment
employment, in implementation of articles 2, 3, 18 and
118,

fourth paragraph of the Constitution, the Government
is delegated to

adopt, within twelve months from the date of entry
into force

of this law, one or more legislative decrees in
reform of the third sector. For the third sector yes
means the complex of private entities set up for
pursuit, non-profit, of civic purposes,
solidarity and social utility and that, in
implementation

of the subsidiarity principle and consistently with i
respective statutes or constitutive acts, promote e
they carry out attivita 'of general interest by means
of forms

of voluntary and free action or of mutualita 'or of
production and exchange of goods and services. They
are not part of the

Third sector political formations and associations, i
trade unions, professional associations and
representation of economic categories. To the
foundations

banking, as entities that contribute to prosecution
of the purposes of this law, the
provisions contained in it and in the relative decrees
implementation.

2. With the legislative decrees referred to in
paragraph 1, in

compliance and consistency with European Union
legislation

and in compliance with the guiding principles and
criteria

provided for by this law, it is provided in particular:

a) the revision of the regulations of Title II of

first book of the civil code on associations, foundations and other private institutions without for profit, recognized as legal persons or not recognized;

b) the reorganization and organic revision of the

special regulations and other provisions in force relating to third sector entities referred to in paragraph 1,

including the tax regulations applicable to these entities,

through the drafting of a specific third party code sector, according to the principles and guidelines referred to

to art. 20, paragraphs 3 and 4, of the law of 15 March 1997, n. 59,

and subsequent amendments;

c) the revision of the regulations on social enterprise;

d) the revision of the regulations on National Civil service.

3. The legislative decrees referred to in paragraph 2, letters a),

b) and c), are adopted on the proposal of the Minister of Labor

and social policies, in agreement with the Minister economy and finance, after hearing, as far as competence, the Ministers concerned and, where necessary in

relation to the individual matters covered by this document

law, subject to agreement in the Unified Conference, a rule of art. 3 of the legislative decree of 28 August 1997,

n. 281.

4. The legislative decrees referred to in paragraph 2, letter d),

are adopted on the proposal of the President of the Council of

ministers, in agreement with the Minister of Labor and social policies, with the Minister of Foreign Affairs

e

of international cooperation, with the Minister

of the interior, with the Minister of Defense and with Minister of the Economy and Finance, after hearing the Unified Conference.

5. The schemes of the legislative decrees referred to in paragraph

1, accompanied by the technical report pursuant to art. 17,

paragraph 3, of the law of 31 December 2009, n. 196, and later

amendments, are transmitted to the Senate of the Republic e

in the Chamber of Deputies by the forty-fifth day prior to the deadline for exercising the proxy, because they are expressed on them within thirty days from the date of transmission, the opinions of the respective

competent committees by subject and by profiles financial. The deadline for the expression has expired of the opinions, the decrees can in any case be adopted.

6. From the implementation of the proxies contained in this letter

law must not result in new or greater charges to be borne

of public finance. To this end, the obligations provided for by the legislative decrees adopted in implementation

of this law the competent administrations they provide through a different allocation of ordinary human, financial and instrumental resources, al

been supplied to the same administrations. In compliance with art. 17, paragraph 2, of the law of 31

December 2009, n. 196, if one or more legislative decrees create new or greater burdens that they do not find internal compensation, the same decrees legislative are issued only afterwards o simultaneously with the entry into force of the

measures legislative, including the stability law, which allocate the necessary financial resources.

7. Within twelve months from the effective date of each of the legislative decrees referred to in

paragraph 1, in compliance with the principles and guidelines established by

this law, the Government can adopt, through the same procedure referred to in this article, supplementary and corrective provisions of the same decrees, taking into account the implementation evidence in the meantime emerged. "

Notes to the premises:

- Art. 76 of the Constitution establishes that the exercise of the legislative function cannot be delegated to the Government except with the determination of principles e guiding criteria and only for a limited time and for defined objects.
- Art. 87 of the Constitution confers, among other things, to the President of the Republic the power to promulgate the laws and to issue decrees having the force of law and i regulations.
- Art. 117 of the Constitution provides, among other things, that the legislative power is exercised by the State e by the Regions in compliance with the Constitution, as well as the constraints deriving from the community legal system and from international obligations.
- For the text of art. 1 of the law n. 106 of 2016, see the notes to the title.
- Articles 2, 3, 4, 5, 7 and 9 of the cited law n. 106 of 2016:
"Art. 2 (Principles and general guiding criteria).

- 1. I legislative decrees pursuant to art. 1 are adopted in compliance with the following principles and guidelines general:

- a) recognize, favor and guarantee the widest exercise of the right of association and the value of freely constituted social formations, where the personalities of individuals, as a promotional tool e implementation of the principles of democratic participation, solidarity, subsidiarity and pluralism, pursuant to

articles 2, 3, 18 and 118 of the Constitution;

b) recognize and encourage economic initiative private whose performance, according to the purposes and in the limits referred to in this law, may concur to raise the levels of protection of civil and social rights;

c) ensure, in compliance with current regulations, the statutory autonomy of the entities, in order to allow the full achievement of their purposes and the protection of interests involved;

d) simplify the current legislation, ensuring its legal, logical and systematic consistency. "

"Art. 3 (Revision of title II of the first book of Civil Code). - 1. The legislative decree referred to in art. 1, paragraph 2, letter a), is adopted in compliance with following guiding principles and criteria:

a) review and simplify the procedure for recognition of legal personality; define the mandatory information to be included in the statutes and deeds of incorporation; provide for obligations of transparency and information, also to third parties, through forms of publicity of financial statements and other fundamental acts of the entity also through publication on its website institutional internet; provide for a discipline for the conservation of corporate assets;

b) disciplinary, in compliance with the principle of certainty in relations with third parties and protection of creditors, the limited liability regime of entities recognized as legal persons and the responsibility of the directors, also taking into account the relationship between the shareholders' equity and the total debt of entities themselves;

c) ensure compliance with the rights of

associates, with particular regard to the rights of information, participation and appeal of the documents decisions, and respect for prerogatives of the assembly, providing for limits on the collection of

proxies;

d) provide that associations and foundations who regularly and mainly carry out activities company, the rules set out in titles V and VI apply of the fifth book of the civil code, insofar as they are compatible,

and in accordance with the provisions of art. 9, paragraph 1,

letter e);

e) regulate the procedure for obtaining the direct transformation and fusion between associations

e foundations, in compliance with the general principle of transformability between different collective entities introduced

from the corporate law reform referred to in the decree

legislative 17 January 2003, n. 6. "

"Art. 4 (Reorganization and revision of the regulations of

Third sector and third sector code). -1. With i legislative decrees pursuant to art. 1, paragraph 2, letter b),

the reorganization and organic revision of the current legislation on third sector entities by drafting a code for the collection and the coordination of related provisions, with the express indication of the rules repealed following

the their entry into force, in compliance with the following principles

and guiding criteria:

a) to establish general and common provisions applicable, in compliance with the principle of specialty,

to third sector entities;

b) identify the activities of general interest that

characterize the entities of the third sector, whose performance, in accordance with the statutory provisions e

through modalities that foresee the widest conditions of access by the beneficiaries, constitutes requirement for access to the facilities provided for by regulations and which are subject to the checks referred to in letter i). The attivita 'of general interest of cui to the this letter are identified according to criteria that take into account the purposes of civic, solidarity and social utility as well as on the basis of the sectors of attivita 'gia' due of the legislative decree 4 December 1997, n. 460, and by the legislative decree 24 March 2006, n. 155. To the periodic updating of the attivita 'of general interest is provided by decree of the President of the Council of Ministers to be adopted on a proposal from Minister of Labor and Social Policies, acquired the opinion of the competent parliamentary committees;

c) identify criteria and conditions under which differentiate the performance of the activities of interest general referred to in letter b) between the various bodies of Third sector referred to in art. 1, paragraph 1;

d) define forms and methods of organization, administration and control of entities inspired by the principles of democracy, equality, equal opportunity, participation of associates and workers as well as principles of effectiveness, efficiency, transparency, correctness and cost-effectiveness of the management of entities, providing suitable tools to ensure compliance with rights of associates and workers, with the right to adopt a differentiated discipline that takes into account the peculiarities of the team and of the associative structure as well as the regulations relating to the entities of religious denominations that have entered into pacts or understandings

with the state;
e) provide for a ban on distribution, including
in indirect form, of profits or operating surpluses e
of the entity's assets, except as provided
from art. 6, paragraph 1, letter d);
f) identify criteria that make it possible to
distinguish,
in keeping the accounts and financial statements, the
different nature of the accounting items in relation
to
pursuit of the corporate purpose and define criteria e
constraints on the basis of which the business
activity performed
from the entity in a non-prevalent and unstable form
aimed at achieving institutional goals;
g) regulate the internal control obligations of
reporting, transparency and information in
towards associates, workers and third parties,
also differentiated on the basis of the economic
dimension
the activity carried out and the use of public
resources,
taking into account the provisions of the legislative
decree 8
June 2001, n. 231, as well as foresee the relative
regime
sanctioning;
h) ensure conditions in public procurement
economic not less than those provided for in the
contracts
national labor collectives adopted by
more representative trade union organizations;
i) identify specific methods and criteria for
periodic verification of the activity carried out and
of the purposes
pursued, in compliance with the statutory provisions
and in
relation to the categories of recipients;
l) in order to ensure the absence of purposes
lucrative, promote a principle of proportionality
between
the different economic and disciplinary treatments, in
full
compliance with the principle of transparency, limits
and
disclosure obligations relating to emoluments, ai

remuneration or fees attributed for any reason
to the members of the administration and control
bodies,
to managers as well as associates;
m) reorganize the system of registration of
entities and all relevant management acts, according
to
simplification criteria and taking into account the
purposes e
of the characteristics of specific national lists of
sector, through the provision of a single register
national third sector, divided into specifics
sections, to be set up at the Ministry of Labor e
social policies, favoring, even with modalities
telematics, full knowledge throughout the territory
national. Entry in the Register, subject to
possession of the requirements pursuant to letters b),
c), d) and e), is mandatory for third party entities
sector that mainly or permanently make use of
public funding, private funds raised
through public subscriptions or European funds
intended to support the social economy or that
exercise attivita 'in regime of agreement or of
accreditation with public bodies or those who intend
to use
of the concessions provided pursuant to art. 9;
n) foresee in which cases the administration,
upon registration of entities in the Single Register
referred to in letter m), acquires the information or
the
anti-mafia certification;
o) enhance the role of entities in the
planning, at a territorial level, also relating to
integrated system of interventions and services
social-assistance nonche 'of protection and
valorisation of the
cultural, landscape and environmental heritage e
identify criteria and methods for entrusting them to
institutions
services of general interest, based on respect for
quality standards and social impact of the service,
objectivity, transparency and simplification and in
compliance
of the European and national regulations on
assignment of services of general interest, as well as
criteria and modalities for the verification of the
results in

terms of quality and effectiveness of services;
p) recognize and enhance the associative
networks of
second level, understood as associating organizations
Third sector entities, also in order to increase the
their representativeness to institutional entities;
q) provide that the coordination of policies
government and promotion and guidance actions for
attività 'of the entes of cui to the present law was
insured, in conjunction with the competent Ministries,
by
Presidency of the Council of Ministers. ».
"Art. 5 (Voluntary and promotional activities
social and mutual aid). - 1. With the decrees
legislative provisions pursuant to art. 1, paragraph
2, letter b), yes
it also provides for the reorganization and the
organic revision
of the current discipline in matter of attività 'of
volunteering, social promotion and mutual aid,
taking into account the provisions of articles 2, 4
and 9 e
in compliance with the following principles and
guidelines:
a) harmonization and coordination of the various
current regulations on voluntary work and
social promotion, enhancing the principles of
gratuitousness,
democracy and participation and recognizing and
favoring,
within the Third sector, the protections of the status
of
voluntary and the specificity of the organizations
voluntary service as per law 11 August 1991, n. 266,
and of
those operating in civil protection;
b) introduction of criteria and limits relating
to
reimbursement of expenses for the activities of
volunteers,
preserving its character of gratuitousness and
extraneousness
to work performance;
c) promotion of the culture of volunteering, in
particularly among young people, also through special
initiatives to be carried out within the structures
and

school activities;

d) enhancement of the different experiences of volunteering, also through the involvement of voluntary organizations in the activities of promotion and awareness, and recognition in school and work environment of the skills acquired by volunteers;

e) revision of the system of service centers for voluntary work, as per art. 15 of the law of 11 August 1991, n. 266, providing:

1) that their establishment and management can compete for third sector entities as per art. 1, paragraph 1, with the exclusion of those established

in the forms of

referred to in the fifth book of the civil code, assuming the

legal personality and one of the legal forms provided for third sector entities;

2) that their constitution is aimed at provide technical, training and information support

for

promote and strengthen the presence and role of volunteers in the various Third Sector entities;

3) their accreditation and their financing stable, through a three-year program, with resources provided for by art. 15 of the law 11 August 1991, n.

266, and

that, if they use different resources, the they are included in separate accounts;

4) free entry into the membership base and criteria

Democrats for the functioning of the assembly body, with the attribution of the absolute majority of votes in the assembly to the voluntary organizations of

which

to the law 11 August 1991, n. 266;

5) forms of incompatibility for the subjects holders of management or external representation

roles;

6) that they cannot proceed a direct disbursements in cash or transfers by way of

title

free of movable or immovable property for the benefit of entities

of the third sector;

f) review of the programming activity e

control of the activities and of the management of the centers of

voluntary service, carried out through organizations regional or supra-regional, coordinated with each other on the plan

national, providing:

1) that such bodies, in application of criteria

defined at the national level, they ensure programming of the number and location of centers service, their accreditation and verification periodic maintenance of the requirements, even under

the profile of the quality of the services they provide, as well as the allocation of financial resources also

in application of elements of territorial equalization;

2) that to the constitution of such organisms yes

provide by decree of the Minister of Labor and social policies, according to criteria of efficiency and

containment of operating costs to be charged of the resources referred to in art. 15 of the law of

11 August 1991, n. 266, with the exception of any fees provided for directors and managers whose charges will be charged, in an additional way, of the financing banking foundations;

g) overcoming the system of observers national organizations for volunteering and for associations of

social promotion, through the establishment of the Council

national third sector, as a body of consultation of third sector entities at level national, whose composition enhances the role of second level associative networks pursuant to art. 4, paragraph 1, letter p). When implementing the provision of

referred to in the previous period is provided in the context of

human, financial and instrumental resources available a

current legislation;

h) provision of uniform requirements for registers

within the single national register of which
to art. 4, paragraph 1, letter m);

i) provision of a transitional regime aimed at
regulate the legal status of mortgage companies
aid referred to in the law of 15 April 1886, n. 3818,

already

existing on the date of entry into force of this
law, in the event that they intend to renounce the
nature of mutual aid society to continue to
operate as non-profit associations, with
particular with regard to the conditions for

maintaining the

possession of their own assets, which must still be
aimed at achieving solidarity goals. "

"Art. 7 (Supervision, monitoring and control). -

1. The

supervisory, monitoring and public control functions
on third sector entities, including businesses
social security pursuant to art. 6, and their

activities,

aimed at ensuring uniform and correct compliance
of the legislative, statutory and regulatory

discipline ad

they applicable, are exercised by the Ministry of

Labor

and social policies, in collaboration, as far as
competence, with the Ministries concerned as well as,

as far as

concerns the aspects inherent to the discipline of
voluntary civil protection organizations, with the
Department of Civil Protection of the Presidency of
Council of Ministers, and with the Revenue Agency,
without prejudice to the coordination and direction

functions

referred to in art. 4, paragraph 1, letter q). In

carrying out

of these functions, the Ministry of Labor and Policies
identifies ways of involvement and connection
also with the body referred to in art. 5, paragraph 1,

letter

g).

2. The Ministry of Labor and Social Policies,
in the context of the activities referred to in

paragraph 1, it promotes

the adoption of adequate and effective forms of self-

control

of third sector entities also through the use of

tools to ensure the widest transparency e
knowledge of the activities carried out by the same
entities,
on the basis of specific accreditation of the networks
second-level associations as per art. 4, paragraph 1,
letter p), or, with particular reference to the
entities of
small size, with service centers for the
voluntary service as per art. 5, paragraph 1, letter
e).

3. The Ministry of Labor and Social Policies,
having heard the body referred to in art. 5, paragraph
1, letter g),
prepares guidelines on social reporting and
systems for assessing the social impact of activities
carried out by third sector entities, also in
implementation of
the provisions of art. 4, paragraph 1, letter o). For
social impact assessment means evaluation
qualitative and quantitative, in the short, medium and
long term
period, of the effects of the activities carried out
on the
community of reference with respect to the objective
identified.

4. By decree of the Minister of Labor and
social policies, to be adopted within sixty days of
date of entry into force of the last of the decrees
legislative provisions issued in implementation of
this law,
the terms and modalities for the concrete are defined
exercise of supervision, monitoring and control
referred to in this article.

5. To implement the provisions referred to in this
article the competent administrations provide
in the field of human, instrumental and financial
resources
available under current legislation and, in any case,
without new ones

o higher charges to be borne by public finance. ".

"Art. 9 (Fiscal measures and economic support). -
1.

The legislative decrees referred to in art. 1 govern
the
facilitation and economic support measures in favor of
Third sector entities and also reorganize e
harmonization of the related tax regulations e

of the different forms of taxation of advantage, in compliance with European Union legislation and taking into account

of the provisions pursuant to the law of 11 March 2014, n.

23, based on the following guiding principles and criteria:

a) overall revision of the definition of entity non-commercial for tax purposes related to the purposes of general interest pursued by the institution and introduction of an advantageous tax regime that takes into account the civic, solidarity and social utility purposes of the institution, of the prohibition of distribution, also in form indirect, profits or operating surpluses e the social impact of the activities carried out by the entity;

b) rationalization and simplification of the deductibility from total income and deductibility gross personal income tax e legal disbursements, in cash and in nature, arranged in favor of the entities referred to in art. 1, al to promote, also through collection initiatives of funds, the donating behavior of people and of entities;

c) completion of the structural reform of the institution of the destination of the five per thousand personal income tax based on choices expressed by taxpayers in favor of the entities of referred to in art. 1, rationalization and revision of the criteria accreditation of the beneficiaries and requirements for access to the benefit as well as simplification e acceleration of the procedures for the calculation and disbursement contributions due to entities;

d) introduction, for the beneficiaries of which under letter c), of the obligations of publicity of the resources intended for them, identifying a system based on maximum transparency, with the prediction of the consequences

sanctions for failure to comply with the
aforementioned obligations
of advertising, without prejudice to the provisions of
art. 4,
paragraph 1, letter g);
e) rationalization of tax and accounting regimes
simplified in favor of third sector entities of which
to art. 1, in relation to objective parameters from
identify with the legislative decrees referred to
therein
art. 1;
f) forecast, for social enterprises:
1) the possibility of accessing forms of
raising of risk capital through telematic portals,
similarly to the provisions for innovative start-ups;
2) of facilitation measures aimed at favoring
the
capital investments;
g) establishment, at the Ministry of Labor e
social policies, a fund intended to support
the svolgimento of attivita 'of general interest of
cui
to art. 4, paragraph 1, letter b), through the
financing of initiatives and projects promoted by
voluntary organizations, promotion associations
social and foundations included among the entities of
the Third
sector referred to in art. 1, paragraph 1, governing
it
also the modalities of operation and use of
resources, including through forms of consultation of
the
National Council of the Third Sector. The fund
referred to in
this letter is articulated, only for the year 2016, in
two sections: the first of a rotary nature, with one
endowment of 10 million euros; the second of character
non-rotary, with a budget of 7.3 million euros;
h) introduction of mechanisms aimed at
dissemination
solidarity bonds and other forms of finance
social aimed at objectives of social solidarity;
i) promotion of the assignment in favor of
institutions
referred to in art. 1, also in association with each
other, of the

the unused public motionless, nonche ', taken into account
property discipline on the subject, of real estate and movable
criteria confiscated from organized crime, according to
heritage; of simplification and economy, also in order to
adequately enhance the cultural and environmental

the 1) provision of concessions aimed at favoring
transfer of assets to the entities referred to in
this law;

m) revision of the regulations concerning
non-profit organizations of social utility, in
particular by providing a better definition of
attività 'institutional and of those connected, still
activities remaining the constraint of non-prevalence of the
indirect, related and the prohibition of distribution, even
prejudice to the of profits or operating surpluses and without
more favorable conditions relating to organizations
voluntary work, social cooperatives and
non-governmental organizations.

2. The facilitating measures provided for in this
article take into account the resources of the Revolving Fund
referred to to art. 1, paragraph 354, of the law of 30 December
2004, n.

311, already intended for the social enterprises
referred to in art. 6
of this law in accordance with the provisions of the
decree by the Minister of Economic Development 3 July 2015,
published in the Official Gazette no. 224 of 26
September 2015. "

Notes to art. 1:

- Articles 2, 3, 4, 9, 18 and 118 of the
Constitution:

"Art. 2. The Republic recognizes and guarantees
the rights inviolables of man, both as an individual and in

social formations where his personality takes place, e requires the fulfillment of the mandatory duties of political, economic and social solidarity. "

of "Art. 3. All citizens have equal social dignity and they are equal before the law, without distinction of sex, race, language, religion, opinion political, personal and social conditions.

obstacles of It is the duty of the Republic to remove the economic and social order, which, effectively limiting the freedom and equality of citizens prevent the full development of the human person and the effective participation of all workers in the organization political, economic and social of the country. "

"Art. 4. The Republic recognizes all citizens the right to work and promotes the conditions that make it this right is effective.

to the Every citizen has the duty to perform, according to the own possibilities and own choice, an activity or a function that contributes to material progress o spirituality of society. "

"Art. 9. The Republic promotes the development of culture and scientific and technical research.

artistic heritage It protects the landscape and the historical and of the Nation. "

not "Art. 18. Citizens have the right to associate freely, without authorization, for purposes that are prohibited to individuals by criminal law.

through Secret associations and those that are prohibited they pursue, even indirectly, political purposes military organizations. '

operation, "Art. 118. Administrative functions are assigned to the Municipalities except that, to ensure unitary are conferred on Provinces, Metropolitan Cities, Regions and State, based on the principles of subsidiarity, differentiation and adequacy.

are Municipalities, Provinces and Metropolitan Cities

holders of their own administrative functions and
those conferred by state or regional law, according to
respective competences.
State law regulates forms of coordination between
State and Regions in the matters referred to in
letters b) and h)
of the second paragraph of art. 117, and also
regulates forms
of understanding and coordination in the matter of the
protection of
cultural heritage.
State, Regions, Metropolitan Cities, Provinces and
Municipalities
favor the autonomous initiative of citizens,
individuals and
associated, for the svolgimento of attività 'of
interest
general, based on the principle of subsidiarity. ".