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# Social Entrepreneurship Support Europe

## *Social enterprises in Italy*

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# Definition of social enterprises in Italy

Law n. 118 of June 13<sup>o</sup>, 2005: a social enterprise is defined as a private not for profit organisation, which implement an economic activity (production or exchange of services) useful to the community

In the new Reform of the third sector, a social enterprise is defined as an entity with the objective of reaching positive and measurable social effects, realised through the production and exchange of goods and services of public utility

<http://www.camera.it/dati/leg17/lavori/stampati/pdf/17PDL0024380.pdf>

Other features of social enterprises can be found in D. Lgs. n. 155/2006

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# Legal status: Italy

Social enterprises can be:

- ▶ Associations or foundations with commercial activities
- ▶ Cooperatives which have general and collective interests
- ▶ Committees
- ▶ Traditional companies which have as the main aim a social objective
- ▶ Consortiums

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# Norms and procedures to create a social enterprise

The process to create a social enterprise is the same as the one to create a traditional enterprise and it has 9 steps

Social enterprises can have fiscal benefits such as a reduced or not applicable VAT

Indications regarding cooperatives can be found in the Italian Civil Code – Title VI – Cooperative enterprises

Fiscal issues are covered in the Decreto Legge 460/97 (<http://www.parlamento.it/parlam/leggi/deleghe/97460dl.htm>).

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# An example: Il Giardinone

<http://www.ilgiardinone.it/content/>

**il Giardinone**  
*nelle radici, il futuro*

Benvenuto

dal 1996  
coltiviamo valori

La cooperativa sociale Il Giardinone è un'impresa sociale di comunità, radicata nel territorio, in grado di interpretare i bisogni della collettività e di promuovere la risposta, in una logica di forte coesione sociale.

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# An example: Comunità cooperativa melpignano

- <http://www.coopcomunitamelpignano.it>



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