



*Ministero dell'Ambiente
e della Tutela del Territorio e del Mare*

DIRTEZIONE GENERALE DELLE POLITICHE
PER L'INNOVAZIONE, IL PERSONALE E LA PARTECIPAZIONE

To: Fiona Marshall
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Copy to:

H.E. Amb. Gian Lorenzo Cornado
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Subject: Communication to the Aarhus Convention Compliance Committee concerning compliance by Italy with provisions of the Convention in relation to judicial fees (ACCC/C/2015/130)

Dear Madam Marshall,

Referring to your letter of last 20 January 2021, please find enclosed the answers to the questions along with the English translation of the provisions. The source of the extracts – and the updates wherever remarked – is the national website for the legislative and regulatory provisions in force (<https://www.normattiva.it/>) regularly updated by Italian Institutions.

Best regards,

Maria Carmela Giarratano
Director-General for Innovation, Personnel and
Participation Policies
Ministry of the Environment, Italy



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Annex

Questions to the Party concerned:

1. Please clarify whether article 79 of the Code of the Third Sector (Legislative Decree no. 117/2017) has yet entered into force. If so, on what date did it enter into force? If it is not yet in force, please specify:

(a) On what date is article 79 scheduled to enter into force;

(b) Pending the entry into force of article 79, which legislative provisions govern how the taxable income of NGOs is to be calculated.

It is confirmed that the rule referred to in Article 79 of Legislative Decree No. 117 of 3 July 2017 – as per its current text – entered into force on 1 January 2019.

2. Please provide an English translation of the following provisions:

(a) Article 4 of the Code of the Third Sector (Legislative Decree no. 117/2017);

LEGISLATIVE DECREE 3 July 2017, n. 117

Third sector code, pursuant to article 1, paragraph 2, letter b), of law no. 106. (17G00128)

Entry into force of the provision: 03/08/2017 (Last updated on the act published on 31/12/2020)

Art. 4

Third sector entities

1. Third sector organizations are voluntary organizations, social promotion associations, philanthropic bodies, social enterprises, including social cooperatives, associative networks, mutual aid societies, associations, recognized or not recognized, foundations and other private entities other than companies set up for the non-profit pursuit of civic, solidarity and social utility purposes by carrying out, exclusively or principally, one or more activities of general interest in the form voluntary action or free provision of money, goods or services, or mutual aid or production or exchange of goods or services, and registered in the single national register of the Third sector.

2. The public administrations referred to in article 1, paragraph 2, of the legislative decree 30 March 2001, n. 165, political formations and associations, trade unions, professional associations and representatives of economic categories, employers' associations, as well as entities subject to management and coordination or controlled by the aforementioned entities, with the exception of subjects operating in the sector of the civil protection which is regulated pursuant to article 32, paragraph 4. The voluntary fire brigade bodies of the autonomous provinces of Trento and Bolzano and the autonomous region of the Valle d'Aosta are excluded from the scope of application of this

paragraph. (((Also excluded from the scope of application of this paragraph are associations or foundations under private law ex Ipab deriving from the transformation processes of public assistance or charitable institutions, pursuant to the decree of the President of the Council of Ministers of 16 February 1990, published in the Official Gazette no.45 of 23 February 1990, and of the legislative decree no.207 of 4 May 2001, as the appointment by the public administration of the administrators of these bodies is configured as a mere designation, understood as an expression of the representation of citizenship , and therefore does not constitute a fiduciary mandate with representation, so it is always excluded any form of control by the latter)).

3. The norms of this decree are applied to civilly recognized religious bodies limited to the performance of the activities referred to in Article 5, a condition that for such activities they adopt a regulation, in the form of a public deed or authenticated private agreement, which, unless otherwise provided and in any case in compliance with the structure and purpose of such entities, incorporates the rules of this Code and is deposited in the single national register of the Third sector. In order to carry out these activities, a set of assets must be established and the accounting records referred to in Article 13 must be kept separately.

2. Please provide an English translation of the following provisions:

(b) Articles 88, 91, 92, 96 of the Code of Civil Procedure;

ROYAL DECREE 28 October 1940, n. 1443

Code of Civil Procedure. (040U1443)

(Last updated on deed published on 12/24/2020)

Art. 88.

(Duty of loyalty and probity).

The parties and their counsel have a duty to conduct legal proceedings with fairness and probity. In case of lack of the defenders to this duty, the judge must report it to the authorities that exercise disciplinary power over them.

Art. 91.

(Order for costs).

The judge, with the sentence that closes the trial before him, orders the losing party to reimburse the costs in favor of the other party and liquidates the amount together with the defense fees. If it accepts the request to an extent not exceeding the possible conciliation proposal, it condemns the party who rejected the proposal without justified reason to pay the costs of the trial accrued after the formulation of the proposal, except for the provisions of the second paragraph of Article 92.

The costs of the sentence are paid by the clerk with a note in the margin; those of the notification of the sentence, the enforceable title and the precept are liquidated by the bailiff with a note in the margin of the original and the notified copy. Complaints against the liquidations referred to in the previous paragraph are decided with the forms provided for in articles 287 and 288 by the head of the office to which the clerk or judicial officer belongs.

((In the cases provided for by article 82, first paragraph, the expenses, fees and fees paid by the judge cannot exceed the value of the claim.))

Art. 92

(Order for costs of individual acts. Compensation of costs).

The Judge, in pronouncing the sentence referred to in the previous article, can exclude the repetition of the expenses incurred by the winning party, if he considers them excessive or superfluous; and may, regardless of the loss, order a party to reimburse the expenses, even if not repeatable, which, for breach of the duty referred to in art. 88, it caused the other party.

If there is a reciprocal unsuccessful case or in the case of absolute novelty of the question dealt with or a change in the jurisprudence with respect to the dirimental questions, the judge can compensate the costs between the parties, partially or in full. (144) ((156)).

If the parties have conciliated, the expenses are understood to be compensated, unless the parties themselves have agreed otherwise in the conciliation report.

UPDATE (116)

The Law of 28 December 2005, n. 263, as amended by D.L. December 30, 2005, n. 273 converted, with modifications, by Law 23 February 2006, n. 51 established (with art. 2, paragraph 4) that "The provisions of paragraphs 1, 2 and 3 come into force on March 1, 2006 and apply to proceedings instituted after that date of entry into force. "

UPDATE (144)

The D.L. 12 September 2014, n. 132, converted with amendments by Law 10 November 2014, n. 162, has provided (with art.13, paragraph 2) that this amendment applies to procedures introduced starting from the thirtieth day following the entry into force of the law converting the decree itself.

UPDATE (156)

The Constitutional Court, with sentence 7 March - 19 April 2018, n. 77 (in GU 1st ss 26/04/2018, n. 17), declared "the constitutional illegitimacy of art. 92, second paragraph, of the code of civil procedure, in the text modified by art. 13, paragraph 1 , of the decree-law 12 September 2014, n.132 (Urgent measures of de-jurisdictionalization and other interventions for the definition of the backlog in civil proceedings), converted, with amendments, into the law 10 November 2014, n. in which it does not provide that the judge can compensate the expenses between the parties, partially or in full, even if there are other similar serious and exceptional reasons ".

Art. 96
(Aggravated liability).

If it appears that the losing party has acted or resisted in court with bad faith or gross negligence, the judge, at the request of the other party, sentences him, in addition to the costs, to compensation for damages, which liquidates, even ex officio, in the judgment.

The judge who ascertains the non-existence of the right for which a precautionary measure has been carried out, or a judicial request has been transcribed, or a judicial mortgage has been registered, or forced execution has begun or completed, at the request of the injured party, sentences the plaintiff to compensation for damages of the proceeding creditor, who acted without normal prudence. The liquidation of damages is made in accordance with the previous paragraph.

((In any case, when ruling on costs pursuant to Article 91, the judge, even ex officio, can also order the losing party to pay an equitably determined sum in favor of the counterpart)).

2. Please provide an English translation of the following provisions:

(c) Article 26(2) of Legislative Decree no. 104/2010;

LEGISLATIVE DECREE 2 July 2010, n. 104

Implementation of article 44 of law no. 69/2009, delegating to the government for the reorganization of the administrative process. (10G0127) (so called "Code of the Administrative Process").

Notes: The provision came into force: 16/09/2010 (Last updated on the act published on 14/09/2020) ("GU" Official Journal, no 156 of 07-07-2010 - Ordinary Suppl. 148)

Art. 26
Court fees

1. When issuing a decision, the judge also provides for the costs of the trial, according to articles 91, 92, 93, 94, 96 and 97 of the code of civil procedure, also taking into account compliance with the principles of clarity and conciseness referred to in 'article 3, paragraph 2. (((In any case, the judge, even ex officio, may also order the losing party to pay, in favor of the counterparty, an equitably determined sum, in any case not exceeding double the expenses paid, in the presence of obvious reasons unfounded.))

2. The judge ex officio condemns the losing party to pay a pecuniary sanction, not less than double and not more than five times the unified contribution due for the introductory appeal of the judgment, when the losing party has acted or resisted recklessly in judgement. ((In disputes relating to contracts referred to in Articles 119, letter a) and 120, the amount of the pecuniary sanction may be raised up to one percent of the contract value, if it exceeds the aforementioned limit.)) of the sanctions provided for in this paragraph, Article 15 of the implementing rules applies.

2. Please provide an English translation of the following provisions:

(d) Article 10 of Presidential Decree no. 115/2002;

DECREE OF THE PRESIDENT OF THE REPUBLIC (D.P.R.) no. 115 of 30 May 2002

Consolidated text of legislative and regulatory provisions on the matter of court costs.

Notes: entry into force of the decree: 1-7-2002 (Last updated on the act published on 24/12/2020)

Art. 10
Exemptions

1. The process already exempt, according to legislative provisions and without limits of competence or value, from stamp duty or from any expense, tax or right of any kind and nature, as well as the rectification process of marital status, the process of land registration, the process referred to in article 3 of law no. 89 ((, and the process in the field of school integration, in relation to administrative appeals for the guarantee of support for pupils with physical or sensory handicaps, pursuant to article 13, paragraph 3, of law no.104 of 5 February 1992)). (27)

2. The process, also executive, of opposition and precautionary measures, in the matter of allowances for the maintenance of offspring, and in any case concerning the same, is not subject to the unified contribution. 3. The processes referred to in Book IV, Title II, Chapters II, III, IV and V of the Code of Procedure are not subject to the unified contribution civil. (27)

4. PARAGRAPH ABROGATED BY L. 23 DECEMBER 2009, N. 191.

5. PARAGRAPH ABROGATED BY L. 23 DECEMBER 2009, N. 191.

6. The reason for the exemption must result from a specific declaration made by the party in the conclusions of the application.

6-bis. In the proceedings referred to in article 23 of law no. 689, and subsequent amendments, the acts of the trial are subject only to the payment of the unified contribution, as well as the flat-rate expenses according to the amount established in article 30 of this consolidated act. In the disputes referred to in the single article of the law 2 April 1958, n. 319, and subsequent amendments, and in those in which the same article applies, the unified contribution is in any case due. (26) (27)

UPDATE (26)

The D.L. 29 December 2010, n. 225, converted with amendments by Law 26 February 2011, n. 10, amending the Law of 23 December 2009, n. 191, established that, for the part relating to labor disputes before the Court of Cassation, until 31 December 2011 the previous regulations in Article 2, paragraph 212, letter b), number 2), of the law apply. 23 December 2009, n. 191, which introduced paragraph 6-bis to this article.

UPDATE (27)

The D.L. 6 July 2011, n. 98, converted with amendments by Law 15 July 2011, n. 111, established (with art. 37, paragraph 7) that "The provisions referred to in paragraph 6 apply to disputes established, as well as to appeals notified pursuant to Legislative Decree no. 546 of 31 December 1992, after the date of entry into force of this decree. "

2. Please provide an English translation of the following provisions:

(e) Article 27 bis, table B of Presidential Decree no. 642/1972.

DECREE OF THE PRESIDENT OF THE REPUBLIC (D.P.R.) no 642 of 26 October 1972

Discipline of stamp duty.

(Last updated on the act published on 31/12/2018)

("GU", Official Journal no 292 of 11-11-1972 - Ordinary Suppl. 3)

Art. 27.

Violations constituting offenses

((PARAGRAPH ABROGATED BY D.LGS. 18 DECEMBER 1997, N. 473)).

Whoever holds for the sale or sells stamped paper, stamps or other stamps previously used is punished with the penalties established by Art. 466 of the penal code.

TABLE

((ACTS, DOCUMENTS AND REGISTERS EXEMPT FROM STAMP DUTY IN ABSOLUTE WAY))

ANNEX B

Art. 1.

Petitions to legislative bodies; deeds and documents concerning the formation of electoral lists, deeds and documents relating to the exercise of electoral rights and their protection both in administrative and judicial matters.

Art. 2.

((Lists and roles concerning the office of the popular judge, military service and other personal services to the State, the regions, the provinces and the municipalities, as well as all the documentation and questions relating to these services and the related oppositions))

Art. 3.

((Acts, documents and provisions of proceedings in criminal, public security and disciplinary matters, excluding the acts referred to in articles 34 and 36 of the tariff and including the petitions and complaints of the party aimed at promoting the exercise of criminal related certifications. Documents produced in the same proceedings by the public prosecutor and by the accused or accused)).

Art. 4.

Extracts and copies of any deed and document requested in the interest of the State by public offices, when the hypothesis provided for by art. 17 of this decree.

Art. 5.

Acts and copies of the procedure for the assessment and collection of any tax, declarations, complaints, documents and copies presented to the competent offices for the purpose of applying tax laws, with the exclusion of appeals, oppositions and other defensive acts of the taxpayer.

Minutes, decisions and related copies of tax commissions as well as copies of appeals, briefs, petitions and other procedural documents filed with them. (9)

Repertories, books, registers and lists prescribed by tax laws with the exception of repertories kept by notaries.

Acts and copies relating to the procedure ((including executive)) for the collection of taxes, contributions and non-tax revenues of the State, regions, provinces, municipalities and public charitable institutions, contributions and non-tax revenues of any body authorized by law to make use of the work ((of the concessionaires of the national collection service)).

Applications for reimbursement and suspension of payment of any tax, as well as documents attached to the same applications.

Delegations of payment and deeds of delegation pursuant to art. 3 of the law of 21 December 1978, n. 843.

UPDATE (9)

The D.P.R. 30 December 1982, n. 955 established (with art.29, paragraph 2) that the additions and corrections made to the second paragraph of this article are effective from January 1, 1973.

Art. 6.

((Invoices and other documents referred to in articles 19 and 20 of the tariff relating to the payment of fees for transactions subject to value added tax.

For the aforementioned documents on which the value added tax is not highlighted, the exemption is applicable provided that they contain the indication that they are documents issued in relation to the payment of fees for operations subject to value added tax)).

Art. 6-bis.

((Invoices, notes, accounts, receipts, receipts and similar documents, bearing debits or credits relating to the sale of goods and services between parties participating in a VAT group. The provision applies to transactions for which, if carried out in with respect to a subject not participating in a VAT group, the exemptions referred to in articles 6 and 15 of this table and article 66, paragraph 5, of the decree-law 30 August 1993, n.331, converted, with amendments, would apply , by law no. 427 of 29 October 1993)).

((74))

UPDATE (74)

Law 11 December 2016, n. 232 established (with art.1, paragraph 30) that this amendment is applied from January 1, 2018.

Art. 7.

Public debt securities, treasury bills, special credit certificates and other bonds issued (or guaranteed) by the State, as well as the related receipts; postal savings books, postal orders and related receipts; receipts, receipts and other documents bearing debits or credits formed, issued or received by the banks as well as by the offices of the company Poste Italiane SPA not subject to the substitute stamp duty referred to in Article 13, paragraph 2-bis, of the tariff attached to this decree; statements of postal current accounts in the name of state administrations; interest-bearing and non-interest bearing bonds issued by anyone; applications for operations relating to public debt and documents presented in support of the applications themselves; special powers of attorney for the withdrawal of sums registered in the registered postal savings books; pledge policies and receipts issued by pawnbrokers, monti or relief companies and savings banks; savings books and receipts on deposits and withdrawals, even if issued separately.

Shares, shares, bonds and other negotiable securities issued in series, as well as certificates of such securities, whatever their issuer, including the acts necessary for their creation, issue, admission on the stock exchange, putting into circulation (, trading or buying and selling)) of said securities. Quotes for the reimbursement of securities, vouchers, shares and quotas referred to in the previous paragraphs as well as for the payment of contributions or membership fees to political, trade union and category, religious, welfare, cultural and sports associations.

Art. 8.

Copies, extracts, certificates, declarations and attestations of any kind issued by authorities, public offices and ministers of worship in the interest of poor people and requests aimed at obtaining their release.

To benefit from the exemption referred to in the preceding paragraph, it is necessary to show to the office that must issue the deed, the certificate on plain paper of the mayor or of the public security authority proving the registration of the applicant in the list provided for by art. 15 of the legislative decree of the lieutenant of 22 March 1945, n. 173.

Applications for grant or charitable admission and related documents.

Receipts relating to donations for charitable purposes provided that the purpose is stated on the deed.

Art. 8-bis.

((Personal certificates required by sports clubs, on provision of the respective federations and sports promotion bodies and associations to which they belong)).

Art. 9.

((Acts and documents relating to compulsory social insurance and family allowances, receipt of contributions as well as deeds and documents relating to the settlement and payment of indemnities and annuities concerning the insurance itself even if due under foreign laws.

Applications, certificates, documents, appeals necessary for the liquidation and payment of direct or survivors' pensions, checks and allowances for liquidation and severance pay or in any case for termination of the employment relationship even if borne by foreigners.

Questions and related documentation for registration in the job placement lists at the labor and maximum employment offices)).

Art. 10.

Certificates concerning the assessments that the health laws delegate to the health offices, doctors, veterinarians and midwives, when such certificates are required in the exclusive interest of public hygiene and prophylaxis.

Art. 11.

((Acts and documents necessary for admission, attendance and exams in compulsory and kindergarten school as well as in nursery schools; report cards, certificates and diplomas issued by the same schools.

Applications and documents for the achievement of scholarships and pre-salaries and related receipts as well as to obtain total or partial exemption from the payment of school fees.

Instances, declarations or equivalent acts relating to the dispensation, exemption or attendance of religious education)).

Art. 12.

((Acts and measures of the proceedings before the Constitutional Court.

Acts, documents and provisions of judicial and administrative proceedings relating to disputes:

- 1) on compulsory social insurance and family allowances;
- 2) individuals working or concerning public employment relationships;
- 3) in the matter of direct or reversible pensions;
- 4) on the subject of fair rent for the leases of urban properties.

Acts relating to conciliation measures before the labor and maximum employment offices or provided for by contracts or collective labor agreements.

Acts and documents relating to real estate execution in the proceedings referred to in numbers 1), 2) and 3) of the second paragraph and the measures referred to in the third paragraph of this article.

Acts and provisions of the proceedings before the conciliator, including the special mandate to be represented and rulings excluded)).

Art. 13.

Proceedings of the procedure for the protection of minors and disadvantaged persons, including the inventory, the annual and final accounts, the authorization applications and the related provisions, with the exclusion of the acts and contracts carried out by the guardian on behalf of the minor or the interdict ; deeds, writings and documents relating to the procedure of special adoption and custody, assistance and affiliation of minors referred to in articles 400 and following of the civil code; deeds of recognition of natural children by persons registered in the list referred to in art. 15 of the legislative decree of the lieutenant of 22 March 1945, n. 173.

Art. 13-bis.

((Pass for invalids, issued pursuant to article 381 of the regulations for the implementation of the new highway code, approved by decree of the President of the Republic no.495 of 16 December 1992, to persons whose disability entails reduced or impeded permanent motor skills)).

Art. 14.

Applications to obtain certificates and other deeds and documents exempt from stamp duty; requests for the issue of copies and extracts of the civil and civil status registers; applications and birth certificates for issuing the criminal record certificate.

Substitutive declarations of the certifications and the deed of notoriety made pursuant to articles 2 and 4 of the law 4 January 1968, n. 15, and subsequent amendments and additions.

Art. 15.

Bills and other customs documents of all kinds, certificates of origin.

((Acts, documents and registers relating to the movement, for whatever reason, and to the buying and selling of currencies and securities in money or rods.))

Invoices issued in connection with exports of goods, pro-forma invoices and copies of invoices that must be attached to obtain approval for the export and import of goods, applications for the refund of refundable export taxes.

Receipts of sums entrusted by entities and companies to their employees and auxiliaries or trade intermediaries, as well as to freight forwarders, for expenses to be incurred in the interest of the entity or company.

Applications for import authorizations pursuant to Article 115 of the EEC Treaty.

Art. 16.

((Acts and documents put in place by state administrations, regions, provinces, municipalities, their consortia and associations, as well as mountain communities as long as they are exchanged)).

Art. 17.

Acts that authorities, public officials and ministers of worship are required to transmit to the civil status office; statements and reports sent to the registry office to communicate the birth or death of persons or the discovery of abandoned children.

Art. 18.

((Passports and equivalent documents; identity cards and equivalent documents.

Acts and documents necessary for the issue and renewal of passports:

- a) for emigrants, considered as such under the immigration regulations, who go abroad for work and for their families;
- b) for Italians abroad who benefit from consular repatriation or return to perform military service;
- c) for ministers of worship and religious who are missionaries;
- d) for the poor)).

Art. 19.

Constitutive and amending deeds of mutual aid societies, cooperatives and their consortia, agricultural associations of mutual insurance and their federations, and acts of withdrawal and admission of the members of these bodies.

Art. 20.

((ARTICLE REPEALED BY DECREE-LAW 30 AUGUST 1993, N. 331, CONVERTED WITH AMENDMENTS BY L. 29 OCTOBER 1993, N. 427)) ((21))

UPDATE (21)

The D.L. August 30, 1993, n. 331, converted with modifications by Law 29 October 1993, n. 427, has provided (with art. 66, paragraph 5) that "The provisions of this paragraph apply to public deeds formed, judicial documents published or issued and private deeds authenticated from the date of entry into force of this decree as well as to unauthenticated private deeds and complaints submitted for registration starting from that date. The rules provided for the effects of stamp duty for invoices and other documents relating to import and export operations also apply to invoices and to other documents relating to intra-European community transactions ".

Art. 21.

Acts relating to the transfer of land intended for the formation or rounding off of the properties of direct-farming agricultural enterprises and for the release of lease payments and perpetual annuities and services for the aforementioned purposes and relative copies.

Applications, certifications, attestations, documents, mortgage transcription notes, and related copies.

Art. 21-bis.

((Applications, acts and related documentation, for the granting of European community and national aid to the agricultural sector, as well as agricultural operating loans pursuant to the Royal Decree-Law of 29 July 1927, No. 1509, converted into law, with amendments, by 1760 of 5 July 1928, or provided for by other legislative provisions on the subject)).

Art. 22.

Acts and documents relating to the expropriation procedure for reasons of public utility promoted by the state administrations and public bodies, including those necessary for the assessment or payment of the expropriation indemnity.

Art. 23.

Wills in any form drawn up and records of secret wills. ((9))

UPDATE (9)

The D.P.R. 30 December 1982, n. 955 has established (with art. 28, paragraph 1) that "The following amendments are made to the table annex B annexed to the decree of the President of the Republic October 26, 1972, n. 642, and subsequent amendments:

[...]

Art. 24. - is replaced by the following:

"Tickets and passes for the transport of people as well as questions and documents in any case necessary for the issue of such passes".

Art. 25. - is replaced by the following:

"Individual and collective employment and employment contracts, leasing contracts for rustic land, partial housing estates and companies of any kind and in any form drawn up; farm booklets referred to in art. 2161 of the civil code and documents with similar concerning agricultural employment relationships even if they contain the acceptance of the relative accounts between the parties ".

Art. 26. - is replaced by the following:

"Receipts of salaries, pensions, wages, checks, bonuses, allowances and competences of any kind relating to subordinate employment relationships".

Art. 27. - is replaced by the following:

"Accounts of the management of agents of the State, of the regions, provinces, municipalities and their autonomous companies; accounts concerning affairs dealt with in the interests of these administrations; accounts of tax collectors and agents for the collection of taxes in general".

Art. 24.

((Tickets and passes for the transport of persons as well as applications and documents in any case necessary for the issue of such passes.))

Art. 25.

((Labor and employment contracts, both individual and collective, lease agreements of rustic estates, of partial colony and of companies of any kind and in any form drawn up; farm booklets referred to in art. 2161 of the civil code and documents with similar concerning agricultural employment relationships even if they contain the acceptance of the relative accounts between the parties.))

Art. 26.

((Receipts of salaries, pensions, wages, checks, bonuses, allowances and competences of any kind relating to employment relationships.))

Art. 27.

((Accounts for the administration of officials of the State, regions, provinces, communes and their autonomous undertakings; accounts for transactions processed in the interests of those administrations; accounts of tax collectors and agents responsible for the collection of taxes in general.))

Art. 27-bis.

1. Acts, documents, requests, contracts, as well as copies, even if declared compliant, extracts, certifications, declarations and attestations put in place or requested by non-profit organizations of social utility (ONLUS) ((as well as by sports federations, by of sports promotion and by non-profit amateur sports associations and clubs recognized by CONI)).

Art. 27-ter.

((Constitutive acts, statutes and any other act necessary for the fulfillment of obligations of political movements or parties, deriving from legislative or regulatory provisions)).

Art. 27-quater.

((Applications, deeds and provisions relating to the recognition in Italy of patents for industrial inventions, patents for utility models and patents for ornamental models and designs)).

Art. 28.

((Basic accounts reserved for socially disadvantaged customer groups identified pursuant to paragraph 1 of article 126-viciesquater of legislative decree 1 September 1993, no. 385.))