

## UCEBI AND OTTO PER MILLE UCEBI

The 40th General Assembly of UCEBI in June 2008, through act 30, decided to make use of the opportunities provided by Law 222/85.

### Act 30/AG/08

#### **UCEBI application to Otto per mille (Eight per Thousand)**

[...] The Assembly decides to make use, for humanitarian, social and cultural purposes, of the opportunities offered by law 222/85, also opting for unexpressed quotas, considering that this determination does not contradict the identity of a religious minority like the Baptists who supports the separation of Church and State [...]

This decision took place after more than fifteen years of intense and passionate assembly debate.

Law n. 222/85 was born after the revision of the Concordat between the Italian Republic and the Holy See (1984). The articles 47 and 48 of this law of revision state:

**Art. 47** [...] Starting from the financial year 1990, a portion equal to eight per thousand (called Otto per mille) of personal income tax ... is intended for religious purposes directly managed by the Catholic Church. The destinations ... are established on the basis of the choices expressed by taxpayers in the annual declaration of income. In case of choices not expressed by taxpayers, the destination is established in proportion to the choices expressed.

**Art. 48** The quotas referred to in art. 47 ... are used ... by the Catholic Church for needs of worship of the population, support of the clergy, charitable interventions in favor of the national community or third world countries.

The system outlined by Law 222/85 was also applied to all other religious confessions with agreement, in accordance with Article 8 of the Constitution.

Following act 30 / AG / 2008, the UCEBI requests the modification of the law of understanding between the Government of the Italian Republic and the Christian Evangelical Baptist Union of Italy (Law 12 April 1995, n.116). The request submitted by UCEBI was approved under Law of which we report art. 1:

#### **Article 1. (Breakdown of the 8% stake in IRPEF revenue)**

1. Starting from the tax period in effect on the date this law enters into force, UCEBI shall compete with the State, with the subjects and according to the procedures established by current legislation, for the allocation of the quota equal to eight per thousand of the tax on the income of natural persons, allocating the sums devolved by the State to social, welfare, humanitarian and cultural interventions in Italy and abroad.
2. The allocation of the sums referred to in paragraph 1 is made on the basis of the choices expressed by taxpayers at the time of the annual declaration of income, in the taxpayer form UCEBI will be indicated under the name "Unione Cristiana Evangelica Battista d'Italia".
3. With regard to the quotas relating to the choices not expressly indicated by taxpayers, UCEBI declares its participation in their distribution in the proportional distribution, allocating the relative amounts exclusively for the initiatives referred to in paragraph 1.
4. From the third year following the one referred to in paragraph 1, the State shall annually correspond to UCEBI, within the month of June, the sum resulting from the application of paragraphs 1, 2 and 3, determined pursuant to Article 45, paragraph 7, of the law of 23 December 1998, n. 448, on the basis of the annual declarations relating to the third previous tax period, with destination to the UCEBI itself.
5. UCEBI, within the month of July of the year following the year of exercise, shall transmit to the Ministry of the Interior a report on the use of the sums received for the purposes referred to in paragraph 1 and disseminates appropriate information.
6. The statement referred to in paragraph 5 specifies the interventions carried out in Italy and abroad and the subjects through which such interventions have been possibly carried out, with specification of the sums allocated to each intervention.
7. Within a period of thirty days from receipt of the statement referred to in paragraphs 5 and 6, the Ministry of the Interior sends a copy of it, with its own report, to the Ministry of Economy and Finance.

In application of this change, with the 2013 income tax return (relating to the 2012 tax period), citizens were able to express their preference for the allocation of the eight per thousand (Otto per mille) share to UCEBI.

Unfortunately, however, paragraph 4 of the art. 1 of the amendment to the Agreement is not applied by the State and therefore the Otto per mille funds that should be paid within three years of the reference tax period, in practice are instead paid in the fourth year with considerable delay compared to the reference and origin annuity. In other words, the state would have had to disburse funds to UCEBI already in 2015 and instead it did so only in 2016.

The 42nd General Assembly of 2012 makes the necessary changes to UCEBI organization, in view of participation in the allocation of the shares of the Otto per mille funds. In the Constitutive Pact three modalities are introduced concerning the attributions of the Assembly, the Executive Committee and the / the Auditors:

- Article 8 Attributions of the Assembly
  - *h bis*) resolves on the general guidelines concerning the allocation of funds deriving from Otto per mille
- Article 12 Attributions of the Executive Committee
  - *ibis*) administers and uses the funds deriving from Otto per mille in accordance with the general and programmatic guidelines of the General Assembly and handles the related regulatory obligations
- Article 18 Attributions of the Auditors
  - *b*) to audit the accounts of UCEBI, Ente Patrimoniale, the institutions, the operational bodies and the Otto per mille Commission accounts; they have the right to use experts

In the same Assembly, the Otto per mille Commission and the Otto per mille Service are introduced in the Regulations.

## **CHAPTER 5 – OTTO PER MILLE COMMISSION**

### **Art. 176undecim – Otto per mille Commission**

The Otto per mille Commission is a technical advisory body.

### **Art. 176duodecim - Composition and meetings**

1. The Otto per mille Commission is composed of a minimum of three and a maximum of five members, and chaired by a coordinator, all appointed by the Executive Committee in its first operational session. One of the members must be a member of the Executive Committee.
2. It meets on convocation of its coordinator at least three times a year.

### **Art. 176tredecim - Tasks**

The Commission:

- a) studies and examines the programs and projects, referred to the Otto per mille, that the Executive Committee intends to implement in relation to the mandate of the General Assembly;
- b) handles the financing applications received by the Otto per mille Service;
- c) supervises the use of loans and verifies the correct progress;
- d) receives and examines the report prepared by the Otto per mille Service;
- e) annually submits a report on its activities to the Executive Committee;
- f) reports to the Executive Committee any studies and proposals aimed at encouraging an increase in the number of taxpayers preferences.

### **Art. 176quattuordecim - Refunds**

The members of the Commission are not entitled to any remuneration, except for the reimbursement of living expenses incurred by each commissioner for the performance of the work and the daily allowance, determined by the Executive Committee, for non-documented expenses, for those who work outside their own city of residence.

## **CHAPTER 2 - THE OFFICES OF UCEBI**

### **Art. 174 - Tasks**

1. The offices of UCEBI are organized into Secretarial Service, Administrative Service, Technical Service and Otto per mille Service.

[...]

### 5. Otto per mille Service:

- a) assists and support the Otto per mille Commission in carrying out its mandate,
- b) works in agreement with the Otto per mille Commission coordinator;
- c) participates with one of his / her delegates / in the institutional meetings of the Otto per mille Commission and presents the various projects;

- d) prepares the forms for the presentation of the projects;
  - e) examines the financing requests and verifies their admissibility;
  - f) handles the funding applications;
  - g) issues an annual report on the use of the sums received to be submitted to the Otto per mille Commission;
  - h) activates the grants according to the methods envisaged;
  - i) manages bank accounts dedicated to the Otto per mille funds;
  - l) communicate the outcome of the assessment to the bodies requesting grants;
  - m) is responsible for maintaining the relationships with the organisations that receive the Otto per mille grants;
  - n) assists the Otto per mille Commission in organizing advertising campaigns and disseminating data on the use of the sums donated.
6. Other services can be established according to the directives of the Executive Committee.
7. The persons assigned to the offices can be assigned, at the same time, to several services.

The 43rd General Assembly, held in 2014, in line with the changes made to the order of the previous Assembly, dedicated point 2 of the programmatic motion to the Otto per mille, giving the Executive Committee a series of mandates as follows:

#### **Act 61/AG/14**

##### **Programmatic motion - Point 2: Diakonia and Otto per mille**

The Assembly recognizes the richness and diversity of the diaconal initiatives carried out by the churches throughout Italy and abroad. For example, assistance to migrants, caring for people in prisons, those who are hospitalized in nursing homes, food distribution, Italian language courses for foreigners, distance support, such as for Project in Zimbabwe.

The Assembly confirms that the welfare, social, humanitarian and cultural areas are the areas of intervention of projects financed by Otto per mille.

The Assembly mandates the Executive Committee to:

1. nominate the Otto per mille Commission as soon as possible so that it can be operational before the date on which the Government will share the tax quota that citizens have allocated to UCEBI in 2013;
2. ask the Waldensian Church to be able to take avail of the expertise of its own Otto per mille office for the tasks provided for by art. 174 / RU, paragraph 5, and for the professional training of at least one person of the UCEBI Otto per mille office.
3. give priority to the diaconal initiatives already established in Italy and abroad.
4. establish training opportunities for local churches on the drafting, management and reporting of the Otto per mille projects;
5. prepare a vademecum for the management of the Otto per mille projects;
6. to promote initiatives, also by drawing on the expertise and experience gained within Federation of Evangelical Churches in Italy, the training and updating of the operators of individual projects (for example, Italian language teachers for foreigners, counselling service operators, visitors to prisons , hospitals, nursing homes, etc.).
7. prepare a handbook containing the guidelines for the launch of individual projects, by referring to good practices established in churches and associations that promote projects in the areas listed above.
8. make use of the social communication of Otto per mille, sector agencies, highlighting well-established projects and activities, and drawing inspiration by the advertising campaign proposed by other churches, such as CELI (Evangelical Lutheran Church in Italy).