

Legal Ecosystems for Social Economy Peer Learning Partnership

AXIS 3 Background Paper

“Specific regulations dealing with general legal matters that facilitate the functioning of the social economy”

Online Seminar 7th of September 2021

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INTRODUCTION

This background paper aims at preparing the participation of all partners on the **third online seminar (7th September) on the regulations dealing with general legal matters that facilitate the functioning of the social economy (AXIS 3)**. This document collects the answers to the [Third Guiding Questions](#) from public bodies involved in the elaboration and implementation of those regulations. In the case of Brazil, this information is provided by the REVES' expert William Emilio Cerritelli and GSEF & KoSEA have closely worked together to provide the information regarding South Korea.

To facilitate the comparability, replicability, emulation and inspiration principles that are on the base of the PLP process, all partners' answers are organized and compiled under each one of the Guiding questions.

This background document is complemented with another document to gather the “questions to cases” to get the comments and questions of all partners on the information collected in this document. Those questions and your main interest will feed the online seminar next 7th September.

ISSUE 1 - "REGULATIONS AND PROVISIONS ON MEASURES DEALING WITH SUBSIDIES OR ANY OTHER SUPPORT PROGRAMMES TO STRENGTHEN THE SOCIAL ECONOMY"

Spanish Government – Director General for Self-Employment, Social Economy and CSR (Ministry of Labour and Social Economy)

Title	Geographical scope	Scope	Relevant links
EMPLOYMENT POLICY PLANS	National and subnational level	Cooperatives and Labour societies, Special employment centers for disabled people and integration enterprises.	Click here for more information (In Spanish) Please, see also links mentioned in the the description.
Description	<p>The Annual Employment Policy Plans (so called PAPE) are one of the coordination instruments of the National Employment System. As stated by the national Employment Law (see issue 5 for more details), this system includes the national Public Employment Service and the Regional Employment Services.</p> <p>The PAPE Plans cover the active employment services and programmes that the Regional Governments (the so-called “Autonomous Communities”) intend to implement, as well as the actions and measures to be carried out by the National Public Employment Service within its sphere of competences.</p> <p>The PAPE 2020 includes a total of 696 different programmes and services divided into 6 Axes. There are common services and programmes, which are applied at national level, and specific ones, which are carried out by the “Autonomous Communities”.</p> <p>The axes referring specifically to the social economy are “Axis 5” on “Entrepreneurship” that includes cooperatives and labour societies, and “Axis 3” on “Employment Opportunities” that covers measures for Special Employment Centres for disabled people and insertion enterprises.</p>		

- Programmes directed to support cooperatives and labour societies financed by the General National Budget and from calls financed by the Regional Governments (Autonomous Communities)

The central government allocates funds among the "Autonomous Communities" to support entrepreneurship in cooperatives and labour societies. The support programme is linked to the Spanish active employment policies and financed by the General National Budget (see "issue 5 "Regulations and provisions on measures and incentives for JOB CREATION and for ENTREPRENEURSHIP by social economy entities").

This support aids amounted to 24 million euros in 2020. The Ministry of Labour and Social Economy regulates these aids by specific Ministerial orders ([Orden TES/406/2020](#) and [Orden TES/1039/2020](#)). The distribution of funds by "Autonomous Community" is as follows:

Regional Government	Year 2020 (€)
Andalucía.....	4.143.411
Aragon	721.868
Asturias.....	705.463
Balearic Islands.....	543.485
Canary Islands	1.662.815
Cantabria	351.135
Castile-La Mancha	1.045.037
Castile and Leon	1.477.135
Catalonia	4.059.193
Comunidad Valenciana.....	2.336.495
Extremadura.....	1.055.980
Galicia	1.922.359
Madrid	3.213.713
Murcia	714.669
Navarra.....	277.438
La Rioja	135.576
Total	24.365.772

These amounts have changed in 2021 because a part of the activities will be developed in the framework of the Recovery, Transformation and Resilience Plan, financed by the European Recovery and Resilience Mechanism. ([Orden TES 527/2021](#))

- The “Autonomous Governments” launch specific calls to support and promote cooperatives and labour societies.

Most of the regional governments launch calls to supporting Social Economy. Some other “Autonomous Communities” include specific support programmes in their general budgets, as these calls are open for different financial years. 48 million Euro calls for regional support have been identified in 2020:

Regional Government.....	Year 2020 (€)
Andalucía	5.342.000
Aragon	875.000
Asturias.....	270.000
Balearic Islands.....	490.000
Canary Islands	123.150
Cantabria	1.500.000
Castile-La Mancha	415.000
Castile and Leon	961.224
Catalonia	11.935.627
Comunidad Valenciana.....	5.636.000
Extremadura.....	188.669
Galicia	4.266.076,62
Madrid	2.800.000
Murcia	5.566.063,33
Navarra.....	1.917.000
La Rioja	N/A
Basque Country	6.090.800
TOTAL	48.376.609,95

- Support programmes for integration enterprises.

Most of the “Autonomous Communities” (Andalusia, Aragon, Balearic Islands, Canary Islands, Castile-La Mancha, Castile and Leon, Catalonia, Valencia, Extremadura, Galicia, Navarra and the Basque Country) finance programmes in favour of insertion enterprises with the support of the PAPE 2020 already mentioned (see above).

These programmes support activities in favour of the integration enterprises such as recruitment of managers or production staff; creation of new jobs and/or job consolidation of people on integration programmes; start-up and consolidation of integration enterprises (start-up costs, running costs such as the purchase of goods, raw materials and others), creation, improvement or business diversification of integration enterprises; training programmes of technical staff and workers in insertion programmes. Click [here](#) for an example of this program in Galicia (*In Spanish*)

Some “Autonomous Communities” adopt support programmes in favour of integration enterprises financed by their own resources.

Click [here](#) for an example from Madrid and [here](#) for an example from Murcia (*In Spanish*)

- **Support programme for Special Employment Centers (SECs) for disabled people:**

- Investment subsidies for job creation: (Subsidy for technical assistance (feasibility studies, audits...); partial rebate on the interest on loans of up to 3 interest points; subsidy of fixed investments in projects recognised as of social interest; Support for safeguarding jobs).
- Subsidies for the maintenance of jobs in Special Employment Centers for disabled people: subsidies to cover a part of the salary costs of workers with disabilities; subsidies for the adaptation of jobs and elimination of architectural barriers; subsidies to balance the finances of SECs; subsidies to support the balanced budget of SECs that are not for profit and carry out activities of public interest; Technical assistance supporting the maintenance of jobs.

Click [here](#) and [here](#) for more information (*In Spanish*)

Title	Geografical scope	Scope	Relevant links
GRANT PROGRAMME TO PROMOTE SELF-EMPLOYMENT, SOCIAL ECONOMY AND CSR	National	All social economy entities and their national umbrella organizations.	Click here for more information (<i>In Spanish</i>)
Description			
<p>This programme supports the operating costs of the representative organisations of self-employed, cooperatives, labour societies, integration enterprises and other representative social economy organisations at national level.</p> <p>The Spanish Ministry of Labour and Social Economy launches a call for proposals each year to support activities directed to promote social economy and cover the operating costs of its representative organisations at national level.</p> <p>The central Government allocated 4.3 million euros to this call in 2020. This amount has grown to 10 million euros in 2021 for all eligible items.</p>			

Title	Geografical scope	Scope	Relevant links
SUPPORT PROGRAMME TO NEW SOCIAL ECONOMY ENTERPRISES LAUNCHED BY WORKERS COMING FROM BUSINESSES UNDER RISK OF CLOSURE (CRISIS) OR WHOSE OWNERS HAVE NO SUCCESSOR	Subnational (CASTILE - LEON)	Cooperatives and labour societies	Click here for more information (In Spanish)
Description			
Order of the Regional Ministry of Employment of 30 May 2019, which calls for subsidies to support new social economy enterprises created by salaried workers facing business crises in the companies where they work or coming from companies that close for reasons of retirement, disability, or death of their owners.			

Title	Geografical scope	Scope	Relevant links
INVESTMENT PROGRAMME TO IMPROVE THE COMPETITIVENESS OF SOCIAL ECONOMY ENTERPRISES.	National subnational	and Cooperatives, labour societies, Special Employment Centers for disabled people and Integration enterprises.	Please, see also links mentioned in the the description.
Description			
<ul style="list-style-type: none"> - National funds are applied by several regional Governments to finance programmes for investment in special employment centres for disabled people and integration enterprises (i.e., Navarre) and in cooperatives and labour societies (i.e., Valencia). Click here and here for more information of the aids in Navarra and here for more information about the support by the Valencian Government (In Spanish). - The Navarre Government grants (with its own regional funds) aid for investments in favour of cooperatives and labour societies. Click here for more information (In Spanish) 			

Title	Geografical scope	Scope	Relevant links
FUND FOR THE FINANCING OF PROJECTS AND ACTIVITIES OF GENERAL INTEREST IN THE THIRD SECTOR	National	Voluntary organisations (VO), social promotion associations (Aps) and third sector foundations registered in the Single National Register of the Third Sector (RUNTS)	More information here and here . (<i>In Italian</i>)
Description			
The FUND FOR THE FINANCING OF PROJECTS AND ACTIVITIES OF GENERAL INTEREST IN THE THIRD SECTOR (art. 72 of Legislative Decree no. 117/2017 - Third Sector Code) has been providing financial support since 2017, through the disbursement of non-repayable grants, for projects and activities of general interest promoted by voluntary organisations (VOs), social promotion associations (SSAs) and third sector foundations registered in the single national register of the third sector (RUNTS). Pending the launch of RUNTS, registration in existing registers is considered valid.			

Title	Geografical scope	Scope
FUND ARTICLE 73 OF THE CODE - OTHER FINANCIAL RESOURCES SPECIFICALLY EARMARKED FOR THE SUPPORT OF THIRD SECTOR ORGANISATIONS	National/regional	Voluntary organisations (VO) Social promotion associations
Description		
FUND Article 73 of the Code - Other financial resources specifically earmarked for the support of Third Sector organisations: these are distributed among the various Italian Regions for the funding of projects and activities of a local nature. One or more guidelines issued by the Minister of Labour and Social Policies determine each year, within the limits of the overall resources available, the general objectives, the priority areas of intervention, the lines of activity that can be financed and the allocation of the resources allocated for the following purposes: (a) support for the activities of voluntary organisations. (b) support for the activities of associations for social promotion. (c) contributions for the purchase of ambulances, vehicles for health activities and instrumental goods.		

Title	Geographical scope	Scope	Relevant links
FUND FOR SOCIAL ECONOMY - 'ITALIA ECONOMIA SOCIALE' <i>(FONDO PER L'ECONOMIA SOCIALE - PROGRAMMA "ITALIA ECONOMIA SOCIALE")</i>	National	<ul style="list-style-type: none"> • Social enterprises, as referred to in Article 1 of Legislative Decree 112/2017 - registered in the special section of social enterprises of the Register of Enterprises, provided that they are constituted in the form of a company (of persons or capital) • Social cooperatives, as referred to in Law 381/1991 and related consortia, registered in the "social cooperatives" category of the National Register of Cooperative Companies of the Ministry of Economic Development- since 20 July 2017, social cooperatives have acquired the status of social enterprises (art. 1, paragraph 4, of Legislative Decree 112/2017) • Cooperative companies with ONLUS qualification, pursuant to Legislative Decree 460/1997, registered in the National Register of Cooperative Companies of the Ministry of Economic Development and in the Single Register of ONLUS, at the Ministry of Economy and Finance 	https://www.mise.gov.it/index.php/it/incentivi/impresa/imprese-sociali NN.B. the revision of the reference legislation is in progress and will enter into force once the last of the implementing measures has been adopted.
Description			<p>Programme managed by the Ministry of Economic Development, the administration responsible for providing incentives to enterprises, aimed at supporting the growth of social enterprises. The financial resources allocated amount to EUR 223 million. The incentives facilitate investments by social enterprises that aim to:</p> <ul style="list-style-type: none"> - increasing the employment of disadvantaged workers - the social inclusion of vulnerable people - protecting and enhancing the environment, the territory and the historical and cultural heritage - meeting the specific needs of the community or the area in question.

Brazil

Title and description	Geografical scope	Scope	Relevant links
LAW 137/2017 APPROVED BY THE SENATE ON 11/12/2019 NATIONAL POLICY ON SOLIDARITY ECONOMY, SOLIDARITY VENTURES (EMPREENDIMENTOS SOLIDÁRIOS), AND THE NATIONAL SOLIDARITY ECONOMY SYSTEM	National	Solidarity Ventures Solidarity Economy in general	http://www.planalto.gov.br/ccivil_03/_Ato2004-2006/2006/Decreto/D5811.htm
STATE OF RIO GRANDE DO NORTE LAW 8798/2006 “SUPPORT TO POPULAR SOLIDARITY ECONOMY”	Subnational (State of Rio Grande do Norte)	<ul style="list-style-type: none"> • Self Management Ventures • Cooperatives • Associations of small rural and urban producers • Associate production groups • Other productive groups operating within local, state level or national organisations 	More information here .
STATE OF BAHIA LAW 11362/2009 STATE POLICY ON COOPERATIVES	Subnational (State of Bahia)	Cooperatives	More information here .
STATE OF ESPIRITO SANTO “STATE SUPPORT POLICY ON SOLIDARITY ECONOMY”	Subnational (State of Espirito Santo)	<ul style="list-style-type: none"> • Cooperatives • Associations • Self-Management Ventures 	More information here

Title and description	Geografical scope	Scope	Relevant links
STATE OF ESPIRITO SANTO “STATE SUPPORT POLICY ON SOLIDARITY ECONOMY” STATE OF ESPÍRITO SANTO DECREE 3011-R/2012	Subnational (State of Espírito Santo)	<ul style="list-style-type: none"> • Cooperatives • Associations • Self-Management Ventures 	More information here and here .
SÃO PAULO STATE* “STATE PROGRAM TO SUPPORT SOLIDARITY ECONOMY” LAW	Subnational	<ul style="list-style-type: none"> • Self-management ventures • Cooperatives • Associations of small rural and urban producers 	More information here .

Additional information: There exist State Laws on Solidarity Economy at subnational level in the following Brazilian States ([State of Santa Catarina](#) and [State of Rio de Janeiro](#)) and the State of Rio Grande do Sul adopted a Law to promote the Popular Solidarity Economy (more information here: <http://www.al.rs.gov.br/filerepository/repLegis/arquivos/13.531.pdf>

Catalonia Region

Title and description	Geografical scope	Scope	Relevant links
SUPPORT MEASURES FOR UNIQUE PROJECTS FOR THE ECONOMIC REACTIVATION OF COVID19 FOR COOPERATIVE SOCIETIES.	Subnational	Overall social economy but especially to cooperatives	More information here . (In Spanish)

Title and description	Geografical scope	Scope	Relevant links
NETWORK OF COOPERATIVE ATHENAEUMS <p>The Cooperative Athenaeums are located around Catalonia. They support job creation through the creation of cooperatives and labour societies.</p>	Subnational	cooperatives	More information here and here . <i>(In Spanish)</i>
SOCIAL ECONOMY SUPPORT PROGRAMS: training in cooperative management and ESS, bringing ESS closer to the world of education and university, support for second degree cooperatives and ESS ecosystems, promotion and visibility	Subnational	Overall social economy but especially to cooperatives	http://portaldogc.gen
PROMOTION OF HOUSING COOPERATIVES IN CESSION OF USE (PENDING PUBLICATION)	Subnational	Cooperatives	
ETHICAL FINANCE TRAINING ITINERARY IN SCHOOLS: The Educational Itinerary of Social Economy and Ethical Finance is a didactic proposal aimed at 3rd and 4th year of the Compulsory Secondary Education students. It consists of a set of 5 training modules (each lasting one hour) that trace a sequential path to understand the key aspects of this economic perspective.	Subnational	Overall social economy but especially to cooperatives	More information here . <i>(In Spanish)</i>

Title	Geografical scope	Scope
MANDATE TO CERTAIN SOCIAL ENTERPRISES TO CARRY OUT AN INTEGRATION PROGRAMME AS SERVICE OF GENERAL ECONOMIC INTEREST.	Regional level	<p>It applies to specific entities: first they must be accredited as social enterprise then they must be mandated.</p> <p>In order to be mandated, social enterprise must submit a plan explaining how they will train people from the target group (persons particularly far from employment) and how they will help them to reintegrate the labour market.</p>
Description		
<p>The Brussels Government may mandate certain approved social enterprises to carry out an integration programme consisting of a service mission of general economic interest which consists in the reintegration into the labour market of persons particularly far from employment known as workers of the target group, within the meaning of Article 2(c) of the Decision of the European Commission of 20 December 2011 on the application of Article 106 , paragraph 2, of the Treaty on the Functioning of the European Union.</p> <p>The Government may grant the social integration enterprise public service compensation to cover the wage cost for the support staff intended to promote the integration of the worker of the target group through the implementation of the integration programme. The compensation depends on the number of workers of the target group. The range is from 46.000 EUR for 4 FTE to 218.500 EUR for 32 FTE.</p> <p>It's an annual amount and the Administration controls if the beneficiary effectively employs the target group workers.</p> <p>This plan must go through various layers of approval. At the end of the process, they receive a compensation as explained.</p> <p><u>Legal framework:</u> Legislative act on the accreditation and support of social enterprises (23 July 2018)</p>		

Title	Geografical scope	Scope	Relevant links
FRAMEWORK ACT ON EMPLOYMENT POLICY (ARTICLE 28) (CREATION OF SOCIAL SERVICE JOBS AND FOSTERING OF SOCIAL ENTERPRISES)	National	Social Enterprise	More information here .
Description			
<p>(1) The State may provide necessary support to a juristic person or organization which creates jobs in the social service sector, such as education, health, social welfare, environment, and culture, which are necessary in society but are not sufficiently provided in the market due to profitability and other reasons.</p> <p>(2) The State shall endeavor to foster juristic persons or organizations which are engaged in the business activities, such as the production, sale, etc. of goods and services, while pursuing <u>to fulfil their social purpose such as increasing the quality of life for local residents by providing the vulnerable group in employment, etc. with social services or jobs, as social enterprises.</u></p>			

Title	Geografical scope	Scope	Relevant links
ENFORCEMENT DECREE OF THE NATIONAL BASIC LIVING SECURITY ACT (ARTICLE 26-4) (USES OF FUND)	National	Self Sufficiency Company	More information here .
Description			
<p>(1) The Fund shall be operated for the following purposes: Lending business funds to self-support companies under Article 18 (3) 1 of the Act.</p>			

Title	Geographical scope	Scope	Relevant links
SPECIAL ACT ON PRIVATE RENTAL HOUSING (ARTICLE 4) (SUPPORT BY THE STATE)	National Sub-National	Social Enterprise Social Cooperatives	More information here .
Description			
<p>(1) The State and a local government may prioritize providing the Housing and Urban Fund and other funds for the following purposes; and may reduce or exempt taxes as prescribed by the Restriction of Special Taxation Act, the Restriction of Special Local Taxation Act, and municipal ordinances</p> <p>To encourage participation of non-profit organizations, such as social enterprises and social cooperatives, in supply of private rental housing;</p>			

Title	Geographical scope	Scope	Relevant links
FRAMEWORK ACT ON RESIDENCE ARTICLE11 (SUPPLY OF RENTAL HOUSING)	National Sub-National	Social Enterprise Social Cooperatives	More information here .
Description			
<p>(3) The State and a local government may assist non-profit organizations, such as social enterprises and social cooperatives, in supplying rental houses for the public interests.</p>			

Title	Geographical scope	Scope	Relevant links
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT Programme for the Promotion of Agriculture, Livestock, Fisheries and Aquaculture	National	Collectives of small agricultural producers. Not specifically to social economy entities.	http://www.dof.gob.mx/nota_detalle.php?codigo=5609035&fecha=28/12/2020
Description			
Subsidises to collective projects of agricultural producers owning up to fifty hectares.			

Title	Geographical scope	Scope	Relevant links
MINISTRY OF ECONOMY Financial Support Programme for Family Micro-enterprises	National	Micro-enterprises. Not specifically to social economy entities	https://www.dof.gob.mx/nota_detalle.php?codigo=5611049&fecha=08/02/2021
Description			
Subsidies to micro-enterprises that have maintained, as of 30 November 2020, employed persons registered with social security during the months of August to October 2020.			

Title	Geographical scope	Scope	Relevant links
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES Various programme	National	It includes the following entities of the social economy: "Ejidos" and communities located in Natural Protected Areas.	https://www.dof.gob.mx/nota_detalle.php?codigo=5609204&fecha=30/12/2020 https://www.conanp.gob.mx/prorest/prorest2021/Lineamientos_PROREST_2021.pdf https://www.dof.gob.mx/nota_detalle.php?codigo=5609189&fecha=30/12/2020
Description			
Support for Sustainable Forestry Development Subsidies to ejidos, communities and forestry social enterprises for forestry activities.			
Programme for the Protection and Restoration of Priority Species and Ecosystems Subsidises to ejidos and communities living in Natural Protected Areas and their zones of influence, for the conservation of priority species and their habitat, as well as for the preservation and restoration of natural ecosystems.			
Conservation for Sustainable Development Programme Subsidies to ejidos and communities that are owners, possessors, usufructuaries or users of natural resources included in Protected Natural Areas and their zones of influence, for the sustainable use of biodiversity and natural resources through the development of sustainable productive activities.			
Hydro-agricultural Infrastructure Support Programme. Subsidies for the preservation, rehabilitation, improvement and expansion of hydro-agricultural infrastructure in irrigation districts, irrigation units and technified rainfed districts. - Users of irrigation districts, irrigation units and technified rainfed districts. Not specifically to social economy entities https://www.dof.gob.mx/nota_detalle.php?codigo=5609029&fecha=28/12/2020			

Title	Geographical scope	Scope	Relevant links
MINISTRY OF AGRARIAN, TERRITORIAL, AND URBAN DEVELOPMENT Social Housing Programme	National	Among others, this includes members of savings and loan cooperatives.	http://dof.gob.mx/nota_detalle.php?codigo=5609685&fecha=11/01/2021
Description			
Subsidies for social housing finance for low-income population.			

Title	Geographical scope	Scope	Relevant links
NATIONAL INSTITUTE OF INDIGENOUS PEOPLES Programme for the Integral Well-Being of Indigenous Peoples	National	It includes the following social economy entities: indigenous and Afro-Mexican communities or community associations.	https://www.dof.gob.mx/nota_detalle.php?codigo=5609373&fecha=31/12/2020
Description			
Subsidies to indigenous and Afro-Mexican communities or community associations for economic projects that generate value chains, promote community production, agro-ecology, food self-sufficiency, local consumption and marketing of agro-ecological and artisanal goods, as well as community-based tourism services.			

Title and description	Geografical scope	Scope	Relevant links
LEGAL DEFINITION OF THE SUBSIDY BY THE ARTICLE 59 OF THE SSE LAW OF 2014. Subsidies are now a method of financing that is as legally secure as public procurement, and that respects the initiative and the innovation capacity of SSE.	National	Overall social economy	More information here .
PTCE: Support for territorial clusters of economic cooperation takes the form of a call for expressions of interest for new clusters, a package of services for existing clusters, and the establishment of a national coordination unit.	National	Territorial clusters of economic cooperation	More information here .
REGIONAL PLANS FOR SSE. All Regions have to adopt a SSE axis in their regional plans for economic development, innovation and internationalisation (SRDEII), as defined in the general code of local authorities.	Régional	Overall SSE	More information here .
LOCAL POLICIES TO SUPPORT SSE: at any level of local authorities, many support to strengthen the SSE	Local	Overall SSE	Lots of examples.
COVID 19 EMERGENCY MEASURES BY THE STATE AND LOCAL AUTHORITIES FOR SSE ACTORS	National – local	Overall SSE	More information here .

Title	Geografical scope	Scope	Relevant links
CRÉDITO PESO A PESO UDP FOCIR	National and subnational	Cooperatives	More information here .
Description			
<p>This is a “soft credit” facility with a 10% annual rate of up to \$180,000.00 Mexican pesos (+ -9000 usd) that aims to support MSMEs to acquire fixed assets, pay liabilities, raw materials, tools or machinery. Currently, the final evaluation process is underway to benefit cooperatives that have already been set up so that they can access this credit. The search for access by cooperatives has been an internal effort to demonstrate that cooperatives are able to face to the various problems that may arise when repaying the loan, like any other established enterprise.</p> <p>Resources from Federal y Central Governments' contributions.</p>			

Title	Geografical scope	Scope	Relevant information
SUPPORT PROGRAMME IN FAVOUR OF CRAFTMEN IN THE STATE OF PUEBLA	Subnational (State of Puebla)	Social Economy	Under construction
Description			
<p>This programme aims at strengthening the social dimension of groups of artisans in certain regions in Puebla and supporting the innovation processes that result in a product diversification or in finding new market-oriented products without putting at risk ancestral practices and knowledge. This will be done through a Social Economy Methodology designed by the Universidad Iberoamericana.</p>			

Title	Geografical scope	Scope	Relevant links
LET'S CREATE COOPERATIVES PROGRAMME	Subnational (State of Puebla)	Cooperatives	https://stp.puebla.gob.mx/formemos-cooperativas
Description			
This programme aims to establish and strengthen cooperatives in the State of Puebla. The programme supports the creation of cooperatives by avoiding the payment of Notary Public fees and providing training and equipment that contribute to the promotion of decent, self-managed and sustainable working conditions.			

Title	Geografical scope	Scope	Relevant links
TRAINING FOR COOPERATIVES SOCIETIES	Subnational (State of Puebla)	Cooperatives	https://stp.puebla.gob.mx/formemos-cooperativas
Description			
These training programmes focus on priority areas: 1.- Cooperativism (work plan, identity, principles and values) 2.- Administration 3.- Marketing and business plan (marketing plan, commercialisation strategies, search for and opening of markets). These training activities are provided by experts in these fields.			

Title	Geografical scope	Scope	Relevant links
BOOSTING CO-OPERATIVE SOCIETIES	Subnational (State of Puebla)	Cooperatives	https://stp.puebla.gob.mx/formemos-cooperativas
Description			
This program supports the acquisition of equipment to strengthen the productive activities with a support amount of up to \$130,000.00 Mexican pesos (+ - 6500 USD) in equipment, machinery, and/or tools.			

ISSUE 2 - PROVISIONS REGULATING PUBLIC INSTRUMENTS TO SUPPORT ACCESS TO FINANCE OR OTHER PUBLIC AND PRIVATE FINANCIAL INSTRUMENTS.

Spanish Government – Director General for Self-Employment, Social Economy and CSR (Ministry of Labour and Social Economy)

Title	Geografical scope	Scope	Relevant links
SOCIAL ECONOMY FINANCIAL FACILITY - AVALMADRID	Subnational (MADRID)	Cooperatives and labour societies	Click here for more information (in Spanish)
Description			
<p>With the support of the Regional Government of Madrid, AVALMADRID is a financial entity that facilitates access to finance through the provision of guarantees. AVALMADRID offers a specific financial facility to Social Economy under the following preferential financial conditions:</p> <ul style="list-style-type: none"> - Maximum amount: up to 1,000,000 €. - Repayment term: up to 5 years - Type of financing: <ul style="list-style-type: none"> o Loan o Leasing <p>The guarantee granted by AVALMADRID comes from the funds provided to the Compañía Española de Reafianzamiento (CERSA- Public Spanish Company for refinancing) by the Ministry of Industry, Trade and Tourism.</p>			

Title	Geografical scope	Scope	Relevant links
AID IN THE FORM OF GUARANTEE FOR THE FINANCING OF SOCIAL ECONOMY ENTERPRISES - CATALAN INSTITUTE OF FINANCE.	Subnational (Catalonia)	Overall social economy	Click here for more information (in Spanish)

Description
<p>(RESOLUTION TSF/1222/2020, of May 18, opening the call for the granting of aid in the form of guarantees for the financing of social economy enterprises for the years 2020-2022).</p> <p>The bodies in charge of this support program are:</p> <ul style="list-style-type: none"> ➤ Department of Labour, Social Affairs and Families. (Catalan Government) ➤ General Secretariat of Labour, Social Affairs and Families. (Catalan Government) ➤ Catalan Institute of Finance (ICF)

Title	Geografical scope	Scope	Relevant links
GRANTING OF SUBSIDIES AIMED AT IMPROVING THE FINANCING OF THE SOCIAL ECONOMY - MADRID CITY COUNCIL	Subnational – local level (Madrid city)	Cooperatives and labour societies	Click here for more information (in Spanish)
Description			
<p>(BOAM nº 8867 (15/04/2021) Government Area of Economy, Innovation and Employment)</p> <p>Eligible expenses are: Interest on loans or contributions with own funds and/or the principal of loans whose purpose is contributions to the social capital of cooperatives or labour societies.</p> <p>Preferential financial conditions:</p> <ul style="list-style-type: none"> • Reduction of up to 3.5 points of the interest rate set by the entity granting the loan. • The subsidy of the contribution with own funds and/or of the principal of the loan may finance up to 50% of its amount, limited to €5,000. 			

Title	Geografical scope	Scope	Relevant links
EASI SOCIAL ENTERPRISE LOAN FACILITY – MICROBANK	National	Overall social economy	Click here for more information
Description			
<p>The CaixaBank Group's social bank – financial entity specialized in microfinance - offers a financial facility aimed at improving the welfare of citizens and of the most vulnerable groups. It promotes autonomy and care for disabled people, the fight against poverty and social exclusion.</p> <p>This facility is supported by the European Investment Bank (EIB), the European Investment Fund and the Council of Europe Development Bank (CBE).</p> <p>Preferential financial conditions:</p> <ul style="list-style-type: none"> - Maximum amount: €500,000 - Maximum financing: 100%. - Repayment term: Up to 10 years - Interest rate: Fixed - Capital grace period: Up to 10 months 			

Ministry of Labour and Social Policies – Italy

Title and description	Geografical scope	Scope
ACCESS TO CREDIT FACILITIES (art. 67 d. lgs. 117/2017) <p>This tool allows voluntary organisations and associations of social promotion, to access credit and guarantee facilities already provided by other provisions with reference to cooperatives and their consortia, following the approval of one or more projects of activities and services of general interest inherent to the institutional purposes.</p>	National	The provisions on credit facilities provided by existing provisions in favour of cooperatives and their consortia also apply to voluntary organisations (VO) and associations for social promotion (APS).

Title	Geografical scope	Scope
ACCESS TO EUROPEAN FUNDS (art. 69 d. lgs. 117/2017)	National/subnational	Third sector organisations
Description		
The State, the Regions and the Autonomous Provinces promote initiatives aimed at facilitating access by Third Sector entities to European Social Fund funding and other European funding for projects aimed at achieving institutional objectives.		

Title	Geografical scope	Scope
SOLIDARITY BONDS (Article 77 of Legislative Decree 117/2017)	National	Third sector organisations
Description		
Possibility for credit institutions to issue bonds without placement fees to finance general interest activities by third sector entities. If issuers make donations in cash to third sector entities, they are granted tax credits.		

Title	Geografical scope	Scope
SOCIAL BONUS (Art. 81 d.lgs. 117/2017)	National	Third sector organisations
Description		
Social bonus (Art. 81 d.lgs. 117/2017): recognition of substantial tax credits to natural and legal persons for liberal disbursements in favour of third sector entities intended to finance projects for the recovery of unused public buildings and property confiscated from organised crime.		

Title	Geografical scope	Scope	Relevant links
INVESTMENT READINESS PROGRAM	National	Overall Social Economy (identified as Social Purpose Organizations)	Investment Readiness Program - Canada.ca
Description			
The Investment Readiness Program (IRP) was launched in 2019 as a 2-year \$50 million pilot program designed to help advance Social Innovation and Social Finance in Canada by building on existing supports to help catalyze community-led solutions to persistent social and environmental challenges. The IRP was renewed in 2021 with an additional \$50 million over two years, starting in 2021-22. This program supports charities, non-profits, and social purpose organizations in capacity-building activities such as business plan development, expanding products and services, skills development, and hiring.			

Title	Geografical scope	Scope	Relevant links
SOCIAL FINANCE FUND	National	Overall Social Economy (identified as Social Purpose Organizations)	Backgrounder: The Social Finance Fund - Canada.ca
Description			
In the summer of 2021, the Government of Canada is launching a \$755 million Social Finance Fund (with plans to deploy up to \$220 million over its first two years). It is estimated that the Social Finance Fund could attract up to \$1.5 billion in private sector capital to support the development of the social finance market, create thousands of new jobs, and drive positive social change.			

Title	Geografical scope	Scope	Relevant links
CANADA SMALL BUSINESS FINANCING PROGRAM	National	Recently amended to include non-profit and charitable social enterprises. Includes for-profit enterprises.	Home - Canada Small Business Financing Program (ic.gc.ca) Bulletin – June 2021 - Canada Small Business Financing Program (ic.gc.ca)
Description	The Canada Small Business Financing Program makes it easier for small businesses to get loans from financial institutions by sharing the risk with lenders. Loans can be used to finance the following costs: purchase or improvement of land or buildings used for commercial purposes; purchase or improvement of new or used equipment; purchase of new or existing leasehold improvements, that is, renovations to a leased property by a tenant. Up to a maximum of \$1,000,000 for any one borrower, of which no more than \$350,000 can be used for purchasing leasehold improvements or improving leased property and purchasing or improving new or used equipment.		

Catalonia Region

Title and description	Geografical scope	Scope	Relevant links
GUARANTEE LINE FOR SOCIAL ECONOMY ENTITIES: Loans for companies in the social and cooperative economy to finance investments, working capital needs, advances on public sector contracts and capital increases in the companies themselves.	Subnational	Overall social economy	More information here .

Brussels-Capital Region

Title and description	Geografical scope	Scope	Relevant links
LOANS AND EQUITY PARTICIPATION IN COOPERATIVE SOCIETIES	Federal and regional level	Accredited cooperatives societies	Legal framework: Legislative act on the accreditation of cooperative societies (21 November 2013)

Korea Social Enterprise Promotion Agency (KoSEA) and GSEF- Korea

Title	Geografical scope	Scope	Relevant links
ENFORCEMENT DECREE OF THE MICROFINANCE SUPPORT ACT ARTICLE 3 (MICROFINANCE BUSINESSES)	National	Social Enterprise	More information here .
Description	Business of lending unsecured loans to support social enterprises under the Social Enterprise Promotion Act.		

Title	Geografical scope	Scope	Relevant links
ACT ON FOSTERING AND SUPPORTING RURAL CONVERGENCE INDUSTRY	National	Social Enterprise Social Cooperative Cooperative	More information here .

Description
<p>The purpose of this Act is to contribute to increasing the income of farmers and residents in rural communities, as well as, developing the national economy through the establishment of a foundation for turning agriculture into a higher value-added industry and the promotion of the development of the agricultural business, rural community, and rural economy by prescribing matters necessary to foster and support the rural convergence industry. . The term “farmer, etc.” means any of the following persons</p> <p>(e) Agriculture-related social enterprises prescribed by Presidential Decree among the social enterprises under subparagraph 1 of Article 2 of the Social Enterprise Promotion Act.</p> <p>(f) Agriculture-related cooperatives or agriculture-related social cooperatives prescribed by Presidential Decree among the cooperatives or social cooperatives under subparagraph 1 or 3 of Article 2 of the Framework Act on Cooperatives.</p>

Title	Geografical scope	Scope	Relevant links
ACT ON THE PROMOTION OF AND SUPPORT FOR RETURN TH AGRICULTURAL AND FISHING VILLAGES AND RURAL COMMUNITIES (ARTICLE 18) (SUPPORT OF FACILITIES, EQUIPMENT, ETC.)	National		More information here .
Description			
<p>(1) The State, each local government, agricultural cooperatives and the National Agricultural Cooperatives Federation under the Agricultural Cooperatives Act, fisheries cooperatives and the National Fisheries Cooperatives Federation under the Fisheries Cooperatives Act, etc. may support business renting farming and fishing equipment and banking business to enable persons who have returned to farming or fishing and persons who have returned to rural communities to readily use the facilities, equipment, etc. necessary for their farming and fishing.</p> <p>(2) The State, each local government, agricultural cooperatives and the National Agricultural Cooperatives Federation under the Agricultural Cooperatives Act, fisheries cooperatives and the National Fisheries Cooperatives Federation under the Fisheries Cooperatives Act, etc. may arrange mediation for idle farmland and facilities located inside and outside the jurisdiction and for newly installing, improving and repairing facilities to enable persons who have returned to farming or fishing and persons who have returned to rural communities to generate income through controlled agriculture or fisheries.</p>			

Title	Geografical scope	Scope	Relevant links
REGULATION OF SOCIAL ECONOMY FINANCIAL INSTITUTIONS	National	Savings and Loan Cooperative Societies Community Finance Societies Agricultural and Rural Insurance Funds	http://www.diputados.gob.mx/LeyesBiblio/pdf/LRASCAP_200521.pdf http://www.diputados.gob.mx/LeyesBiblio/pdf/17_200521.pdf http://www.diputados.gob.mx/LeyesBiblio/pdf/LFAAR.pdf
Description			
Law to Regulate the Activities of Savings and Loan Co-operative Societies Law on Popular Savings and Credit Agricultural and Rural Insurance Funds Law Insurance and Bonding Institutions Law			

Title	Geografical scope	Scope	Relevant links
SUB-NATIONAL REGULATION OF VARIOUS MUTUALS Law on Mutual Societies of the Federal District Law on Mutual Societies of the State of Sinaloa Mutual Societies Law of the State of Nuevo León Law on Mutual Societies of the State of Coahuila	Subnational	Mutual Societies	https://data.consejeria.cdmx.gob.mx/images/leyes/leyes/LEY_DE_SOCIEDADES_MUTUALISTAS_DE_%20LA_CDMX_2.pdf http://iip.congresosinaloa.gob.mx/docs/le/066.pdf http://www.hcnl.gob.mx/trabajo_legislativo/leyes/ley_de_sociedades_mutualistas_del_estado_de_nuevo_leon/

Initiative for the Law on Mutualist Associations for the State of San Luis Potosí.			https://mexico.justia.com/estados/coa/leyes/ley-de-sociedades-mutualistas-del-estado-de-coahuila-de-zaragoza/ http://congresosanluis.gob.mx/content/iniciativa-para-expedir-ley-de-asociaciones-mutualistas-del-estado
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Title	Geografical scope	Scope	Relevant links
REGULATION OF DEVELOPMENT BANKING THAT FINANCES SOCIAL ECONOMY ENTITIES AND OPERATES THROUGH SOCIAL ECONOMY FINANCIAL INSTITUTIONS	National	<p>Offers credit financing products to agricultural, forestry and fisheries producers. Not specifically to social economy entities.</p> <p>Operates through “first-tier” financial intermediaries, including savings and loan cooperatives.</p>	http://www.diputados.gob.mx/LeyesBiblio/pdf/248_061120.pdf http://www.diputados.gob.mx/LeyesBiblio/regla/n339.pdf
Description			
<p>Organic Law of the National Finance for Agricultural, Rural, Forestry and Fishing Development (Financiera Nacional de Desarrollo Agropecuario, Rural, Forestal y Pesquero).</p> <p>Promotes the development of agricultural, forestry, fishing and all other economic activities linked to the rural environment, with the aim of increasing productivity and improving the standard of living of its population.</p> <p>Organic Statute of the Trusts Instituted in Relation to Agriculture</p> <p>It grants credit, guarantees, support or subsidies, training, technical assistance and technology transfer to the agricultural, rural, forestry and fishing sectors of the country, directly and/or through authorised financial intermediaries.</p>			

Title and description	Geografical scope	Scope	Relevant links
SUSTAINABLE AND SOLIDARITY-BASED DEVELOPMENT SAVINGS ACCOUNT (Le Livret de développement durable et solidaire, LDDS) is a regulated, interest-bearing savings product that helps finance SMEs and the social economy.	National	Overall SSE	More information here .
FRANCE ACTIVE is a network of 42 territorial funds that provide a wide range of services: construction of financing plans; financing in the form of debt (current accounts or low-interest loans thanks to the guarantees provided by the State) or equity (participatory loans, capital subscriptions, etc.); setting up financing rounds; long-term support, etc. A specific offer supports the creation of associations (contract of associative start-up and contract of associative contribution); another one supports innovative projects (confidence fund in the form of a grant and Innov'ES fund: contribution of equity capital).	National but via territorial funds	Overall SSE	More information here .
ASSOCIATIVE BONDS (TA) are financing that can be described as "patient" since they can only be repaid after a minimum period of seven years and are issued at the initiative of the association that issued the bonds. The investor partners (solidarity financiers, banks, institutional partners) agree to support the association over the long term on the basis of financial projections. In return, investors are promised an annual return (currently 5.13%).	National	Associations	More information here .
FINANSOL (Fair since july 2021) is an association whose purpose is to promote solidarity in savings and finance. It brings together solidarity financing actors. The Finansol label was created in 1997 to distinguish solidarity savings products from other savings products for the general public.	National	Overall SSE	More information here .

General comment:

There is no legal framework regulating the actions that exist to support or promote social economy, mostly focused on cooperatives. These actions are promoted by public officials or civil servants who have a particular interest or will in promoting social economy or who have gained a good knowledge about the social economy.

Title	Geografical scope	Scope	Relevant links
FEDERAL DEVELOPMENT PLAN 2019 – 2024	Subnational (State of Puebla)	Social economy	More information here .
Description			
The priorities of the Federal Development Plan 2019 - 2024 are the basis that allow us to support projects or programmes. Axis 2 addresses the recovery of the Puebla countryside, and axis 3 addresses economic development for all.			

Title	Geografical scope	Scope	Relevant links
ECONOMIC DEVELOPMENT PROGRAMME	Subnational (State of Puebla)	Social Economy	More information here .
Description			
This sectorial programme, which stems from the Federal Development Plan 2019-2024, covers all issues under the competence of the Secretaría de Economía del Gobierno del Estado de Puebla (Ministry of Economy of the Government of the State of Puebla). The main priorities of the Economic Development Programme addressed to support entrepreneurship, MSMEs and regional local development allow us to undertake and finance programmes in favour of the Social Economy.			

Title	Geografical scope	Scope	Relevant links
PROGRAMA SECTORIAL DE TRABAJO (SECTORAL PROGRAMME FOR LABOUR)	Subnational (State of Puebla)	Social Economy	More information here .
Description			
Strategy 3 and 4 are the lines of action addressed to establish mechanisms for the training of cooperative societies, MSMEs and other forms of social organisation.			

ISSUE 3 - REGULATIONS AND PROVISIONS ON MEASURES FACILITATING THE ACCESS OF SOCIAL ECONOMY ENTITIES TO THE PUBLIC PROCUREMENT

Spanish Government – Director General for Self-Employment, Social Economy and CSR (Ministry of Labour and Social Economy)

Title	Geografical scope	Scope	Relevant links
GENERAL GUIDELINE: THE SPANISH PUBLIC PROCUREMENT LEGAL FRAMEWORK STATES THAT ACCESS TO PUBLIC PROCUREMENT SHALL BE FACILITATED FOR SOCIAL ECONOMY.	National and subnational	All social economy enterprises	Spanish public procurement Law: Ley española 9/2017, de Contratos del Sector Público.
Description			
The entire public procurement framework based on the Spanish Law 9/2017 states that access to public procurement shall be facilitated for social economy enterprises (Article 1).			

Title	Geografical scope	Scope	Relevant links
RESERVED CONTRACTS OF THE PUBLIC ADMINISTRATIONS TO SOCIAL ECONOMY ENTERPRISES	National and subnational	Integration enterprises and special social initiative employment centers and all social economy enterprises	CEPES' guide on responsible public procurement and social economy. (In Spanish)
Description			
<ul style="list-style-type: none"> Public administrations can reserve contracts in favour of special social initiative employment centres for disabled people and integration enterprises, because these social economy entities promote the employment of a significant number of workers with disabilities and socially excluded groups. 			

The Spanish public procurement Law - which transposes into the Spanish legal system [the European Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement](#) - states that the public contracting bodies must apply a minimum reserve percentage of 7 percent if the national Government has not adopted this agreement after one year of the entry into force of the Law. This percentage would increase to 10 percent after four years of the entry into force of the Spanish Law. This percentage is calculated on the basis of the total amount of awarded procedures for supplies and services during the financial year prior to the one to which the reserve refers, in the following sectors: cleaning, forestry, laundry, hotel and catering, transport, printing, social services, rural tourism, distribution, etc. This reservation also applies to any lots into which the administration may split or divide the award of a contract. (Article 99)

- **The Spanish Law 9/2017 also reserve contracts to all those social economy entities (together with other enterprises) that meet the following conditions:**
 - The objective of the enterprise is the performance of a public service task linked to the provision of services solely in the social, cultural or health sectors.
 - Profits must be reinvested for achieving the organisation's objective; in case profits are distributed or redistributed, this must be done on a participatory basis.
 - The management or ownership structures of the organisation performing the contract are based on employee ownership, or on principles of participation, or require the active involvement of employees, users or stakeholders.
 - The contracting authority has not awarded the organisation a contract for those services in the preceding three years.

The same reservation applies to any lots into which the administration may split or divide the award of a contract. (Article 99)

Title	Geographical scope	Scope	Relevant links			
REDUCTION OF GUARANTEES	National and subnational	All social economy enterprises	See precedent link			
Description						
The guarantees or bonds required during the contracting process can imply obstacles and a significant financial burden for SMEs and social economy enterprises in accessing public procurement. The Law 9/2017 includes the following measures this burden:						
<ul style="list-style-type: none"> - A provisional guarantee will be required - as general rule - except when, exceptionally, the contracting body, for reasons of public interest, considers it necessary and justifies this exception. (Article 106) - Nor will the definitive guarantee be required for these enterprises, except in the cases listed in Article 107 and in the fourth additional provision on reserved contracts. 						

Title and description	Geografical scope	Scope	Relevant links
BAN FROM CONTRACTING FROM PUBLIC ADMINISTRATION REACHES COMPANIES THAT DO NOT COMPLY WITH THE LEGAL OBLIGATION TO EMPLOY 2% OF DISABLED PEOPLE IN THEIR WORKFORCE (this rule applies to all enterprises with more than 50 employees).	National and subnational	All social economy enterprises	See precedent answer

Title	Geografical scope	Scope	Relevant links
SUBROGATION IN CONTRACTS OF EMPLOYEES OF SOCIAL ECONOMY ENTERPRISES THAT WERE SUPPLIERS OF PREVIOUS PUBLIC CONTRACTS.	National and subnational	Cooperatives, Integration enterprises (wises) and special employment centers	See precedent link
Description			
<p>When an enterprise wins a contract awarded by a public authority that was previously provided by a special employment centre or an integration enterprise, the new enterprise has the obligation to hire the disabled people or people under risk of exclusion employed by those social economy entities (Obligation of subrogation in their employee contracts).</p> <p>This obligation shall also apply to the members of the cooperatives when they were assigned to the service or activity that is the object of the contract.</p>			

Title	Geografical scope	Scope	Relevant links
APPLICATION OF SOCIAL CRITERIA FOR THE AWARD OF CONTRACTS.	National subnational	and Integration enterprises (wises) and special employment centers	See precedent answer
Description	<p>Law 9/2017 establishes that contracts will be awarded not only based on the best economic offer. Multiple factors or criteria, including social criteria, will be assessed. (Article 145). The social criteria or characteristics of the contract may refer, among others, to the promotion of the integration of disabled people, disadvantaged people or vulnerable groups among the people assigned to the execution of the contract and, in general, the social and occupational integration of people with disabilities or at risk of social exclusion and subcontracting with special employment centres for disabled people and integration enterprises.</p>		

Ministry of Labour and Social Policies – Italy

Title and description	Geografical scope	Scope	Relevant links
<p>PUBLIC CONTRACTS CODE (legislative decree 50/2016 as amended) art. 30, par. 8 - art. 59, par. 1, art. 140, par. 1 concerns the coordination between the provisions on public procurement and the provisions of the Third Sector Code on the regime of conventions with third sector entities as an alternative to that of procurement.</p> <p>Art. 112 (possibility of contracts reserved for social economy operators with the aim of integrating disadvantaged workers), art. 143 (reservation for contracts for health, social and cultural services in favour of economic operators characterised by non-profit or participatory management).</p>	National		<p>PUBLIC CONTRACTS CODE</p> <p>http://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:decreto.legislativo:2016-04-18;50</p>

Title and description	Geografical scope	Scope	Relevant links
THIRD SECTOR CODE (Legislative Decree 117/2017) Articles 55-57; (Involvement of third sector entities in the planning, design and implementation of interventions in matters of general interest; special agreement-based regime, alternative to the contractual regime, for Associations for Social Promotion and Volunteering; specific contractual regime for emergency health transport services carried out by voluntary associations).	National	Art. 55: all entities in the third sector gli Art. 56: APS, ODV Art 57: odv for emergency health transportation	THIRD SECTOR CODE http://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:decreto.legislativo:2017-07-03;117
D.M. 72 of 31/03/2021 - GUIDELINES ON RELATIONS BETWEEN PUBLIC ADMINISTRATIONS AND THIRD SECTOR ENTITIES (for further details see issue 6)	National		https://www.lavoro.gov.it/temi-e-priorita/Terzo-settore-e-responsabilita-sociale-imprese/focus-on/Riforma-terzo-settore/Documents/DM-72-del-31-03-2021.pdf

Title	Geografical scope	Scope	Relevant links
INVESTMENT READINESS FUND (IRP)	National	<p>Overall Social Economy (identified as Social Purpose Organizations)</p> <p>Also expected to support businesses owned by equity deserving groups (e.g. Indigenous or Black owned businesses)</p>	Procurement related IRP initiatives are still in development (general IRP page listed above)
Description			
The recently renewed IRP (detailed above) will include new initiatives to promote the further development of Canada's social procurement market. This is expected to include capacity-building supports to help social economy entities access public procurement opportunities, and cross-sectoral network building and knowledge sharing.			

Title	Geografical scope	Scope	Relevant links
COMMUNITY EMPLOYMENT BENEFITS (CEB)	National	Social enterprises and enhanced training and employment opportunities for equity deserving groups.	Community Employment Benefits (CEB)
Description			
The CEB initiative provides a framework for reporting on the community employment benefits achieved by infrastructure projects that receive federal funding under the Investing in Canada Infrastructure Program (\$180 billion over 12 years). Provinces and territories funded under this program will establish specific targets for each project and report on employment results for at least three of the groups targeted by the initiative: apprentices; Indigenous peoples; women; persons with disabilities; veterans; youth; recent immigrants; and small-sized, medium-sized and social enterprises.			

Title	Geografical scope	Scope	Relevant links
PROCUREMENT MODERNIZATION AGENDA	National	Businesses owned by equity deserving groups, small businesses, social enterprises.	https://www.tpsgc-pwgsc.gc.ca/app-acq/mabb/posacf-ascif-eng.html
Description			
<p>The federal Minister responsible for government procurement was mandated to develop government-wide initiatives to increase the diversity of bidders on government contracts (e.g. small businesses and businesses led by Indigenous Peoples, Black and racialized Canadians, women, LGBTQ2 Canadians and other underrepresented groups).</p> <p>The federal department responsible for carrying out this mandate completed a 2-year experimentation cycle in 2020, which aimed to increase the award of contracts that use Indigenous, green, and social requirements. Federal procurement policy was recently amended, including language that provides more flexibility to add socio-economic considerations in procurement assessments. An interdepartmental working group was established in 2021, to coordinate government-wide efforts around social procurement.</p>			

Catalonia Region

Title	Geografical scope	Scope	Relevant links
LAW 9/2017, OF NOVEMBER 8, ON PUBLIC SECTOR CONTRACTS. FOURTH ADDITIONAL PROVISION. RESERVED CONTRACTS.	National	Special social initiative Employment Centers and regulated integration enterprises.	https://www.boe.es/boe/dias/2017/11/09/pdfs/BOE-A-2017-12902.pdf
Description			
<p>By Agreement of the Council of Ministers (The Government) or the competent body in the field of the Autonomous Communities and Local Entities, percentages will be set minimum reservation of the right to participate in the procedures for the award of certain contracts or certain batches thereof to Special social initiative Employment Centers and regulated integration enterprises.</p>			

Title	Geografical scope	Scope	Relevant links
SOCIAL CLAUSE IN PUBLIC PROCUREMENT (26 NOVEMBRE 2020. - Circulaire du Gouvernement de la Région de Bruxelles-Capitale relative à l'obligation d'insertion de clauses sociales dans les marchés publics régionaux).	Regional level	Accredited and mandated social enterprises.	<u>Legal framework:</u> Legislative act on the accreditation and support of social enterprises (23 July 2018)
Description			
There are 4 options for including a social clause:	<ol style="list-style-type: none"> 1. Training of job seekers 2. Insertion of unemployed persons 3. Sub-contracting a part of the public procurement (or a percentage) to social economy enterprises. 4. Combining 2 or more options above-mentioned 		

Title	Geografical scope	Scope	Relevant links
ENFORCEMENT DECREE OF THE ACT ON FACILITATION OF PURCHASE OF SMALL AND MEDIUM ENTERPRISE-MANUFACTURED PRODUCTS AND SUPPORT FOR DEVELOPMENT OF THEIR MARKETS ARTICLE 3 (HEADS OF PUBLIC INSTITUTIONS REQUIRED TO NOTIFY PURCHASE PLANS)	National	Social Enterprise	More information here .
Description			
<p>Article 3 (Heads of Public Institutions Required to Notify Purchase Plans)</p> <p><For Reference> by Social Enterprise Promotion Act article 12 (Preferential Purchases by Public Institutions)</p> <p>The head of each public institution as defined in subparagraph 2 of Article 2 of the Act on Facilitation of Purchase of Small and Medium Enterprise-Manufactured Products and Support for Development of their Markets (hereinafter referred to as "head of each public institution") shall encourage preferential purchases of goods or services produced or provided by social enterprises (hereinafter referred to as "social enterprise-produced products")</p> <p>The head of each public institution shall notify the Minister of Employment and Labor of a purchase plan to increase purchases of social enterprise-produced products and a record of purchases in the preceding year.</p> <p><i>Note: Although it is not currently stipulated by law, the score according to the purchase performance of social economy enterprises is reflected in the government business evaluation, government innovation evaluation, and public institution evaluation, and it is being promoted and encouraged to purchase more social enterprise products.</i></p> <p><i>* In relation to public procurement, a special law (draft) is currently being proposed by the National Assembly on the promotion of purchase of social economy enterprise products and support for sales channels.</i></p>			

Title	Geografical scope	Scope	Relevant links
ENFORCEMENT DECREE OF THE ACT ON CONTRACTS TO WHICH THE STATE IS A PARTY ARTICLE 26 (CASES APPLICABLE TO NEGOTIATED CONTRACT)	National	Social Enterprise Cooperative Social Cooperative Self-Sufficiency Company Community Business	More information here .
Description			
<p>The following cases where it is found inefficient to enter into a contract through a competition in the light of the purpose or nature of the contract, except the cases specified in subparagraphs 1 through 4:</p> <p>→ SSE's products Preferential Purchase and market development supporting, through negotiated contract</p> <p>Where the estimated price of a contract is not less than 20 million won and not more than 100 million and the contract is entered into for the manufacture or purchase of goods or for services with any of the following persons(Organizations):</p> <p>Any person who meets the qualification determined by the Minister of Economy and Finance, from among social enterprises pursuant to subparagraph 1 of Article 2 of the Social Enterprise Promotion Act, social cooperatives pursuant to subparagraph 3 of Article 2 of the Framework Act on Cooperatives, self-support companies(Self-Sufficiency Company) pursuant to Article 18 of the National Basic Living Security Act, or community companies(community Business) defined in Article 2 (1) 9 of the Special Act on Promotion of and Support for Urban Regeneration;</p>			

Title	Geografical scope	Scope	Relevant links
ACT ON CONTRACTS TO WHICH A LOCAL GOVERNMENT IS A PARTY	National Sub-National	Social Enterprise Cooperative Social Cooperative Self-Sufficiency Company Community Business	More information here .

Description
Where the estimated price of a contract is not less than 20 million won and not more than 50 million and the contract is entered into for the manufacture or purchase of goods or for services with any of the following persons (Organizations): Social Enterprise, Social Cooperative, Self-sufficiency company, Community Business, etc However, in this case., the employment rate of the vulnerable class announced by the minister of the interior and safety must be met.

Instituto Nacional de la Economía Social - Mexico

Title	Geographical scope	Scope	Relevant links
LAW ON ACQUISITIONS, LEASING AND SERVICES OF THE PUBLIC SECTOR (Initiative of 4 Nov.2020, in Legislative Process)	National	Cooperative Societies or Social Economy Enterprises	http://sil.gobernacion.gob.mx/Archivos/Documentos/2020/11/asun_4102885_20201104_1604530416.pdf
Description			
Seeks to promote cooperatives and the social sector of the economy through federal government purchases, with viable and concrete measures.			

Title	Geographical scope	Scope	Relevant links
SPASER: In order to encourage public purchasers in the path of responsible procurement, Article 13 of the 2014 SSE law introduced the obligation to adopt a scheme to promote socially and environmentally responsible public procurement, for all public purchasers whose annual procurement amount is €100 million.	National	Overall economy	More information here .
OBLIGATION OF SOCIAL AND ENVIRONMENTAL CONSIDERATIONS IN PUBLIC PROCUREMENT: progress of the climate and resilience law of July 2021. Within five years at the latest, all public procurement contracts must include an environmental clause. The law also provides for the obligation of clauses related to the social and employment field. These will have to be included under certain conditions for public contracts with amounts above the European thresholds.	National	Overall economy	More information here .
RESERVED CONTRACTS: reservation of contracts or lots for economic operators who employ disabled or disadvantaged workers (art. L2113-12 to L.2113-14). Reservation of contracts or lots for SSE companies (very closely regulated under Articles L2113- 15 and L2113- 16 of the Public Order Code).	National	Wises and adapted companies employing people with disabilities + overall SSE	More information here .
INNOVATIVE PROCUREMENT: The innovation partnership, provided for in Article L2172-3 of the Public Procurement Code, enables purchasers to set up a structured long-term partnership covering both R&D and the purchase of innovative products, services or construction work without the need for a new call for tenders. The innovative purchasing experiment (decree of 24 December 2018), created a three-year experiment allowing purchasers to award negotiated contracts without prior advertising or competitive tendering for their innovative purchases of less than €100,000.	National	Overall economy	More information here .

Title	Geografical scope	Scope	Relevant links
Exemption from procedures for contracts with an estimated value of less than €40,000: Article R2122- 8 sets the threshold for dispensing with the procedure at €40K: purchasers may therefore award a negotiated public contract without prior advertising or competitive tendering.	National	Overall economy	More information here .

Secretaría de Economía, Gobierno del Estado de Puebla, México

Title and description	Geografical scope	Scope
<p>Through the Tax Administration Service (Servicio de Administración Tributaria), which is a decentralised body of the Mexican Ministry of Finance and Public Credit and is responsible for applying tax and customs legislation, the individuals and companies contribute proportionally and fairly to public spending.</p> <ul style="list-style-type: none"> - Production cooperative societies have the option to: <ul style="list-style-type: none"> o Calculate the income tax that corresponds to them, in accordance with the Regime for Business and Professional Activities. They will only calculate the income tax for the year, without the need to submit provisional payments. o Defer the total annual tax until the fiscal year in which the cooperatives distribute their taxable profit to their members. - Consumer cooperatives and savings and loan cooperatives are exempt from paying income tax; they have only to withhold and deliver the amounts payable to third parties. 	Subnational (State of Puebla)	Cooperatives

ISSUE 4 - MEASURES REGULATING FISCAL TREATMENT OF SOCIAL ECONOMY ENTITIES

Spanish Government – Director General for Self-Employment, Social Economy and CSR (Ministry of Labour and Social Economy)

Title	Geografical scope	Scope	Relevant links
SPECIFIC TAX REGIME FOR COOPERATIVES RECOGNISED BY LAW 20/1990.	National, Regional and local	Cooperatives	https://www.boe.es/buscar/act.php?id=BOE-A-1990-30735 (In Spanish)
Description			
<p>A specific tax treatment applies to cooperatives in Spain. Please, find below some specific measures:</p> <ul style="list-style-type: none"> - Differentiated tax treatment for personal income tax (as far as coop members are concerned) and for corporation income tax both in their assessment and determination of the taxable event, taking into account the legal particularities of these societies. - Exemptions from capital transfers and documented legal acts taxes. - Tax base deductions and specific tax rates applied to the corporate income tax. - Rebate on the Economic Activities Tax, Property taxes and other special taxes. 			

Title	Geografical scope	Scope	Relevant links
EXEMPTION FROM THE ECONOMIC ACTIVITIES TAX.	National, regional and local	Special Employment Centers, insertion enterprises, associations and foundations	https://www.boe.es/buscar/act.php?id=BOE-A-2004-4214 (In Spanish)
Description			
<p>Although this exemption does not only apply to special employment centres for disabled people and integration enterprises, most of these social economy enterprises benefit because this exemption applies to all legal entities that do not exceed 8 million euros in revenue, which is common to almost all these social economy enterprises.</p>			

Title and description	Geografical scope	Scope	Relevant links
99% REBATE ON TAX ON CAPITAL TRANSFERS AND DOCUMENTED LEGAL ACTS.	National	Labour Societies	https://www.boe.es/buscar/doc.php?id=BOE-A-2015-11071 (In Spanish)

Title and description	Geografical scope	Scope	Relevant links
EXEMPTION FROM VALUE ADDED TAX ON THE PROVISION OF SPECIFIC SOCIAL SERVICES (support to people with disabilities and social integration) by private social entities.	National	Integration enterprises and Special Employment Centers	https://www.boe.es/buscar/act.php?id=BOE-A-1992-28740 (In Spanish)

Title	Geografical scope	Scope	Relevant links
SOCIAL SECURITY SUBSIDIES AND REDUCTIONS IN SOCIAL SECURITY CONTRIBUTIONS APPLICABLE TO SOCIAL ECONOMY ENTERPRISES.	National	Cooperatives and Labour societies, Special employment centers for disabled people and integration enterprises.	Click here for more information (In Spanish)
Description	The aim is to reduce the contribution of employers who hire disabled and socially excluded people or members of cooperatives and labour societies must pay.		

Title	Geografical scope	Scope	Relevant links
SOCIAL LENDING or LENDING BASED CROWDFUNDING (ART. 78 D.LGS. 117/2017)	National	Third sector organisations	
Description			
Social lending or lending-based crowdfunding (Article 78 of Legislative Decree 117/2017): A particular form of social lending provided without the aid of intermediaries, in which, through an online platform, a plurality of entities can request potential lenders to provide repayable funds for personal use or for a specific project. Article 78 of the Third Sector Code lays down fiscal provisions on social lending.			

Employment and Social Development Canada

Title and description	Geografical scope	Scope	Relevant links
Canada has very generous tax incentives for charitable giving in Canada, both by individuals and corporations.	National	Registered Charities	Charitable donation tax credit rates - Canada.ca

Title and description	Geografical scope	Scope	Relevant links
REGISTERED CHARITIES are exempt from paying income tax and may be eligible for rebates of federal sales tax	National (though applies at the provincial level as well)	Registered Charities	GST/HST Information for Charities - Canada.ca Advantages and obligations of becoming a registered charity - Canada.ca

Title and description	Geografical scope	Scope	Relevant links
NON-PROFIT ORGANIZATIONS (who aren't Registered Charities) are also exempt from paying income tax and may be eligible for rebates of federal sales tax.	National	Non-profit organizations	Non-profit organization - Canada.ca GST/HST Information for Non-Profit Organizations - Canada.ca

Catalonia Region

Title and description	Geografical scope	Scope	Relevant links
TAX REGIME FOR COOPERATIVES ESTABLISHES TWO LEVELS OF TAX TREATMENT FOR COOPERATIVES WITH BONUSES AND EXEMPTIONS.	National	Cooperatives	https://www.boe.es/buscar/pdf/1990/BOE-A-1990-30735-consolidado.pdf
TAX REGIME OF ENTITIES NON-PROFIT MAKING AND TAX INCENTIVES FOR PATRONAGE.	National	Entities non-profit	https://www.boe.es/boe/dias/2002/12/24/pdfs/A45229-45243.pdf

Brussels-Capital Region

Title and description	Geografical scope	Scope	Relevant links
FOR ACCREDITED COOPERATIVE SOCIETIES: <ul style="list-style-type: none"> ○ Exemption of part of the dividends paid to associates ○ No reclassification of interest as dividends ○ Extended application of the reduced rate to corporate tax. 	Federal and regional level	Cooperatives	Legal framework: Legislative act on the accreditation of cooperative societies (21 November 2013)

Korea Social Enterprise Promotion Agency (KoSEA) and GSEF- Korea

Title	Geografical scope	Scope	Relevant links
RESTRICTION OF SPECIAL TAXATION ACT ARTICLE 85-6 (REDUCTION OR EXEMPTION OF CORPORATE TAX FOR SOCIAL ENTERPRISES AND STANDARD WORKPLACES FOR PERSONS WITH DISABILITIES)	National	Social Enterprise	More information here .
Description	<p>A national certified as a social enterprise, as defined in subparagraph 1 of Article 2 of the Social Enterprise Promotion Act, as at December 31, 2019, is entitled to a full exemption from corporate tax or income tax on the income accruing from the relevant business for the taxable year in which the first income accrues from the relevant business (or the taxable year falling on the fifth anniversary from the date of certification, where no income accrues from the relevant business until the taxable year falling on such fifth anniversary), and also within the two subsequent taxable years from the date the following taxable year commences; and entitled to a tax reduction by the equivalent to 50/100 of the income tax or corporate tax for the two subsequent taxable years thereafter.</p>		

Title	Geografical scope	Scope	Relevant links
RESTRICTION OF SPECIAL LOCAL TAXATION ACT ARTICLE 22-4 (REDUCTION OR EXEMPTION FOR SOCIAL ENTERPRISES) & ARTICLE 60 (SPECIAL TAXATION FOR SMALL AND MEDIUM ENTERPRISE COOPERATIVES)	National Sub-National	Social Enterprise Cooperative Social Coopearative	
Description			
<p>Local tax shall be reduced until December 31, 2021, as follows, on a social enterprise defined in subparagraph 1 of Article 2 of the Social Enterprise Promotion Act (limited to small or medium enterprises referred to in Article 2 (1) of the Framework Act on Small and Medium Enterprises in cases of companies subject to the Commercial Act</p> <p>(1) Acquisition tax shall be reduced by 50/100 on real estate acquired to use directly for its unique duties: Provided, That the reduced portion of acquisition tax shall be collected as a penalty in any of the following cases:</p> <p>Cooperative and business cooperative established by business operators prescribed by Presidential Decree as copartners, acquisition tax shall be reduced by 75/100 until December 31, 2020</p>			

Title	Geografical scope	Scope	Relevant links
ENFORCEMENT DECREE OF THE CORPORATE TAX ACT ARTICLE 36 (SCOPE OF DESIGNATED DONATIONS) & ARTICLE 36-2 (REQUIREMENTS FOR ORGANIZATIONS RECEIVING STATUTORY DONATIONS)	National	Social Cooperative	More information here .

Description
For the following non-profit corporations (including organizations and foreign non-profit corporations; hereafter in this Article, referred to as "designated organizations, etc. receiving donations"), donations paid as proper purpose business expenses of the relevant designated organizations, etc. receiving donations: Provided, That donations paid to any corporation designated and publicly notified under item (f) shall be limited to donations paid for six years from January 1 of the year in which the date of such designation falls (hereafter in this Article, referred to as "period of designation"):
<i>Note: -> Only Social Cooperatives could register as designated donation organization.</i>

Title	Geografical scope	Scope	Relevant links
ENFORCEMENT DECREE OF THE VALUE-ADDED TAX ACT ARTICLE 35 (SCOPE OF TAX-FREE MEDICAL AND HEALTH SERVICES) & ARTICLE 36 (SCOPE OF TAX-FREE EDUCATIONAL SERVICES)	National	Social Enterprise Social Cooperative	More information here .
Description			
<p>Services, such as nursing, postnatal care, and childcare, directly provided by a social enterprise certified under Article 7 of the Social Enterprise Promotion Act or a social cooperative which has obtained authorization for establishment pursuant to Article 85 (1) of the Framework Act on Cooperatives;</p> <p>Educational services referred to in Article 26 (1) 6 of the Act mean teaching knowledge, skills, etc. to students, attendees, trainees, learners or auditors at any of the following facilities, etc.: Social enterprises certified under Article 7 of the Social Enterprise Promotion Act; Social cooperatives which have obtained authorization for establishment pursuant to Article 85 (1) of the Framework Act on Cooperatives.</p>			

Title and description	Geografical scope	Scope	Relevant links
INCOME TAX LAW It grants benefits in favour of workers or partners or members of cooperative societies, aimed at their physical, social, economic or cultural improvement, allowing them to improve their quality of life and that of their families.	National	Exemption for consumer cooperatives, savings and loans cooperatives, cooperative representative bodies as well as mutual and rural insurance funds. Special regimes for: Agricultural, Fishing and Livestock Production Cooperatives. Agrarian legal entities (ejidos, communities and societies) Transport cooperatives Production Cooperatives	http://www.diputados.gob.mx/LeyesBiblio/pdf/LISR_230421.pdf
LAW ON COOPERATIVE PROMOTION OF THE STATE OF QUINTANA ROO To enjoy exemption from state taxes	Subnational	Cooperative Societies	http://documentos.congresogroo.gob.mx/leyes/L1320130619287.pdf
LAW OF COOPERATIVE PROMOTION OF THE STATE OF HIDALGO Grants fiscal incentives and economic support	Subnational	Cooperative Societies	http://www.congreso-hidalgo.gob.mx/biblioteca_legislativa/Leyes/43Ley%20de%20Fomento%20Cooperativo%20para%20el%20Estado%20de%20Hidalgo.pdf

Title and description	Geografical scope	Scope	Relevant links
LAW OF COOPERATIVE PROMOTION OF THE FEDERAL DISTRICT. To enjoy exemption from taxes, contributions and duties to which they are obliged during their first two years of existence	Subnational	Cooperative Societies	http://www.aldf.gob.mx/archivo-b6e34188e60ecdb5e043e8e2778e9be6.pdf
COOPERATIVE PROMOTION LAW OF THE STATE OF COAHUILA Access to incentives for the integration of Cooperative Societies, through fiscal support and administrative simplification.	Subnational	Cooperative Societies	https://congresocoahuila.gob.mx/transparencia/03/Leyes_Coahuila/coa178.pdf

Le Réseau des collectivités Territoriales pour une Economie Solidaire - France

Title and description	Geografical scope	Scope	Relevant links
EXEMPTION FROM COMMERCIAL TAXES The association is not, in principle, subject to commercial taxes (corporate taxes and VAT). However, depending on the association's missions and activities, all or part of its income may be subject to these taxes. Structures not subject to VAT are subject to wage tax. Associations benefit from an abatement of this wage tax.	National	Associations	More information here .

Title and description	Geographical scope	Scope	Relevant links
<p>In return for the particularities linked to its mode of operation (non-divisible reserves, majority ownership of capital by employees), the status of cooperative society presents certain tax specificities.</p> <p>Cooperative companies are subject to corporation tax (IS), but benefit from an exemption from IS for the fraction of profits distributed to employees in the form of employee profit-sharing, and for the fraction placed in reserve in the event that a derogatory profit-sharing agreement has been signed.</p> <ul style="list-style-type: none"> + The derogatory agreement allows the constitution of provisions for investment deductible at 100% of the taxable result for an amount equivalent to the special participation reserve constituted during the same financial year. + Cooperative companies are exempt from the territorial economic contribution. 	National	Cooperatives	More information here .
<p>The mutuals considered as non-profit and with disinterested management are not subject to commercial taxes (corporate taxes and VAT).</p>	National	Mutuals	More information here .
<p>EXEMPTION FROM COMMERCIAL TAXES: The foundation is not, in principle, subject to commercial taxes (corporate taxes and VAT). However, depending on the foundation's activities, all or part of its income may be subject to these taxes. Structures not subject to VAT are subject to wage tax. Foundations don't benefit from an abatement of this wage tax.</p>	National	Foundations	More information here .

ISSUE 5 - REGULATIONS AND PROVISIONS ON MEASURES AND INCENTIVES FOR JOB CREATION AND FOR ENTREPRENEURSHIP BY SOCIAL ECONOMY ENTITIES

Spanish Government – Director General for Self-Employment, Social Economy and CSR (Ministry of Labour and Social Economy)

Title	Geografical scope	Scope	Relevant links
“UNEMPLOYMENT BENEFIT CAPITALISATION”	National and subnational	Cooperatives and Labour societies	Click here for more information
Description			
<p>Unemployed people in Spain can ask to the public employment services for a lump-sum payment of their total unemployment benefits under the condition to invest those funds in getting a job as member of a worker cooperative or labour society or as self-employee. This measure is called “Unemployment benefit capitalisation” (“Capitalización por desempleo”)</p> <p>The “Unemployment benefit capitalisation” or lump-sum payment is a measure adopted by the Government to encourage and facilitate self-employment among the unemployed people. This measure consists of receiving the entire outstanding amount of the unemployment benefit in a single lump-sum payment to invest it in starting a business activity, either as a self-employee or as a member of a worker cooperative or a labour society.</p>			

Title	Geografical scope	Scope	Relevant links
INCLUSION OF SOCIAL ECONOMY IN THE GENERAL EMPLOYMENT POLICIES.	National	All social economy enterprises	Click here for more information (<i>In Spanish</i>)
Description			
<p>The promotion of the Social Economy is among the key priorities of the Active Employment Policies adopted by the Spanish Government. This recognition is essential to assure that the regulations regarding the public employment policies promote the Social Economy model in an operative manner.</p>			

The Spanish Active Employment Policies cover a set of services and programs of mentoring, employment and vocational training for employment aiming at improving the access to employment - as employee or self-employed - of unemployed people, the maintenance of jobs, the professional promotion of employed people and the promotion of entrepreneurship and the Social Economy. (Royal Legislative Decree 3/2015, of October 23, approving the revised text of the Employment Act).

In coherence with this important recognition in the most relevant legal framework regulating the employment policies (through the Employment Law), the Strategic Plan of Employment Policies - which is also designed by the central Government – rules measures to promote the Social Economy enterprise model. The Social Economy falls under the main “Axes” of the active employment policies that focus on “Entrepreneurship” (axis 5) that covers activities aimed at promoting entrepreneurship, self-employment and the Social Economy, as well as those aimed at boosting job creation and local economic development as well as business development (Royal Decree 1032/2017, of December 15, approving the Spanish Activation Strategy for Employment 2017-2020).

Click [here](#) for more information (*In Spanish*)

The new employment strategy for the period 2021-2017 is currently being drafted.

Title	Geografical scope	Scope	Relevant links
SOCIAL ECONOMY AMONG THE PRIORITIES OF THE GENERAL EMPLOYMENT POLICIES THAT FACILITATE ACCESS TO THE LABOUR MARKET OF SPECIFIC GROUPS.	National	Special Employment centers for disabled people and integration enterprises.	Click here for more information. Please see page 21 (<i>In Spanish</i>)
Description			
The Spanish Employment Activation Strategy includes also certain Social Economy enterprises in some “axes” that focus on job creation for people at risk of exclusion, i.e. Special Employment Centers for disabled people and integration enterprises. Axis 3 on “Employment Opportunities” includes actions that encourage hiring, job creation or maintenance of jobs, especially for those groups that have greater difficulty in gaining access to the labour market or keeping their jobs, with a special focus on the people with disabilities, people under risk of social exclusion, among others. (Royal Decree 1032/2017, of December 15, adopting the Spanish Strategy for Employment Activation 2017-2020).			

Title	Geografical scope	Scope	Relevant links
SUPPORT OF ENTREPRENEURSHIP IN THE SOCIAL ECONOMY BY PUBLIC SERVICES.	National	All social economy enterprises	Click here for more information (In Spanish)
Description			
<p>Another way of promoting the Social Economy entrepreneurs is to include them among the beneficiaries of entrepreneurship services provided by public authorities. Thus, the services of the Public Employment Services, to be provided throughout the country at national or regional levels, cover the professional guidance; advice for enterprises; training and qualification for employment; advice for self-employment and entrepreneurship that expressly includes the support and promotion of entrepreneurial initiatives in favour of job creation and self-employment, with special attention - among other areas - to the Social Economy. (Royal Decree 7/2015, of January 16, which approves the Common Portfolio of Services of the National Employment System).</p>			

Title	Geografical scope	Scope	Relevant links
PARTICIPATION OF THE SOCIAL ECONOMY IN THE DESIGN OF EMPLOYMENT TRAINING POLICIES.	National	All social economy enterprises	Click here for more information (In Spanish)
Description			
<p>It is very important to involve Social Economy workers and the representative organisations of Social Economy in the design of policies regarding the training for employment. Social Economy must take part in the diagnosis, detection and programming of the training needs of workers. Training policies are key to employment and entrepreneurship. Thus, the most representative business and trade union organizations, the "Autonomous Communities", the sectorial joint structures and the organizations representing self-employed and the Social Economy participate in the design of the multi-year plan which are the strategic planning framework of the Vocational Training System for Employment in the labour field at national level. (Law 30/2015, of September 9, which regulates the Vocational Training System for employment in the labour field).</p>			

Title and description	Geografical scope	Scope	Relevant links
<p>PROGRAM TO SUPPORT THE INCORPORATION OF NEW WORKER MEMBERS (in cooperatives and labour societies) of unemployed people and workers with temporary contracts in the cooperative or labour company in which they will be integrated as members</p> <p>(Resolution of June 29, 2020, of the President, approving the call for the granting of subsidies aimed at promoting the incorporation of worker members in cooperatives and labour societies located in the Canary Islands in 2020).</p>	Subnational (Canary Islands)	Cooperatives and Labour societies	Click here for more information (In Spanish)

Brazil

Title and description	Geografical scope	Scope	Relevant links
DECREE 7357/2010 NATIONAL PROGRAM FOR INCUBATION OF POPULAR COOPERATIVES	National	Associative organisations carrying out economic initiatives whose are urban or rural workers	More information here .

Title	Geographical scope	Scope	Relevant links
REGIONAL DEVELOPMENT AGENCIES (RDAs)	Nationally (but regionally) Funded operated	Eligibility varies by region, but often includes Registered Charities and Non-profits that operate social enterprises.	Regional Development Agencies (wd-deo.gc.ca) Community Futures Canada Government of Canada launches \$500 million Canada Community Revitalization Fund to drive post-COVID-19 recovery - Canada.ca
Description			
<p>RDAs across Canada help to address key economic challenges by providing regionally-tailored programs, services, knowledge and expertise that:</p> <ul style="list-style-type: none"> • Build on regional and local economic assets and strengths; • Support business growth, productivity and innovation; • Help small- and medium-sized businesses effectively compete in the global marketplace; • Provide adjustment assistance in response to economic downturns and crises; and • Support communities. <p>Each of the 6 RDA brings a regional policy perspective in support of the national agenda through: regional economic intelligence to support national decision-making; contributing to federal regional coordination and cooperative relationships with other levels of government, community and research institutions, and other stakeholders; and supporting national priorities.</p> <p>RDA's also fund the Community Futures Offices and Network which delivers small business loans, tools, training and events for people wanting to start, expand, franchise or sell a business.</p> <p>Budget 2021 announced the creation of the Canada Community Revitalization Fund (CCRF), which provides \$500 million over two years to the RDA's to invest in shared and inclusive public spaces, helping to create the conditions and accessibility to stimulate local economies and bring Canadians back together once it is safe to do so. (This is a COVID-19 recovery initiative.)</p>			

Catalonia Region

Title and description	Geografical scope	Scope	Relevant links
NETWORK OF COOPERATIVE ATHENAEUMS	Subnational	Cooperatives	More information here and here . (<i>In Spanish</i>)

Brussels-Capital Region

Title and description	Geografical scope	Scope	Relevant links
COOPERATIVE SOCIETIES can be granted a subsidy depending on the number of (successful) entrepreneurs they accompany at different levels (training, test projects, companies creation, candidates becoming self-employed etc.)	Federal and regional level	Accredited cooperatives societies	Legal framework: Legislative act on the accreditation of cooperative societies (21 November 2013)

Korea Social Enterprise Promotion Agency (KoSEA) and GSEF- Korea

Title	Geografical scope	Scope	Relevant links
SUPPORT FOR SMALL AND MEDIUM ENTERPRISE ESTABLISHMENT ACT ARTICLE 31 (REGISTRATION OF SMALL AND MEDIUM ENTERPRISE CONSULTING COMPANIES)	National	Cooperative Social Cooperative	More information here .

Description
If any company engaged in any the following business activities intends to receive support under this Act, it shall register itself as a small and medium enterprise consulting company with the Minister of SMEs and Startups, as prescribed by Ordinance of the Ministry of SMEs and Startups. The foregoing shall also apply to any changes in important matters already registered by the company, as specified by Ordinance of the Ministry of SMEs and Startups, including the name and address of the company. A cooperative, etc. and social cooperative, etc. under the Framework Act on Cooperatives; and a small and medium enterprise cooperative under the Small and Medium Enterprise Cooperatives Act.

Title	Geografical scope	Scope	Relevant links
ACT ON THE SUPPORT FOR IMPROVING THE QUALITY OF LIVES OF TENANTS IN LONG-TERM PUBLIC RENTAL HOUSING ARTICLE 10-4 (USE OF COMMUNAL FACILITIES)	National	Social Enterprise Social Cooperative	More information here .
Description			
<p>A business entity may allow any of the following organizations to use communal facilities prescribed by Presidential Decree under subparagraph 14 (b) of Article 2 of the Housing Act (hereinafter referred to as “communal facilities”) among welfare facilities after receiving consent of the tenants, notwithstanding Article 35 (1) 1 of the Multi-Family Housing Management Act:</p> <ul style="list-style-type: none"> - Social enterprises under subparagraph 1 of Article 2 of the Social Enterprise Promotion Act. - Social cooperatives under subparagraph 3 of Article 2 of the Framework Act on Cooperatives. 			

Title	Geografical scope	Scope	Relevant links
ACT ON SPECIAL CASES CONCERNING UNOCCUPIED HOUSE OR SMALL-SCALE HOUSING IMPROVEMENT ARTICLE 10 (IMPLEMENTERS OF UNOCCUPIED HOUSE IMPROVEMENT PROJECTS)	National	Social Enterprise Cooperative non-profit-making juristic person public-service corporation	More information here .
Description			
<p>An unoccupied house improvement project may be implemented by the head of a Si/Gun or the owner of an unoccupied house, directly or jointly with any of the following:</p> <ul style="list-style-type: none"> - A social enterprise defined in subparagraph 1 of Article 2 of the Social Enterprise Promotion Act; a cooperative whose establishment is reported pursuant to Article 15 of the Framework Act on Cooperatives; a non-profit-making juristic person established under Article 32 of the Civil Act; or a public-service corporation whose incorporation is permitted pursuant to Article 4 of the Act on the Establishment and Operation of Public Interest Corporations. 			

Title	Geografical scope	Scope	Relevant links
ACT ON PROMOTION OF PURCHASE OF GREEN PRODUCTS ARTICLE 18 (VITALIZATION OF SALE OF GREEN PRODUCTS)	National	Consumer cooperatives	More information here .
Description			
<p>The Minister of Environment may designate a store which installs and operates a place to sell green products pursuant to paragraph (1), or a store prescribed by Presidential Decree, such as a store, etc. installed and operated by a consumer cooperative association established under Article 21 of the Consumer Cooperatives Act to sell green products, as a green store, and matters necessary for standards and procedures for designating green stores and other necessary matters shall be prescribed by Ordinance of Ministry of Environment.</p>			

Geografical scope	Scope	Relevant links	
<p>EMPLOYMENT AND SKILLS PATHWAYS: A monthly aid for professional integration paid by the State as a % of the minimum wage according to the type of public (young people under 26, inhabitants of working-class neighborhoods, workers with disabilities) and an exemption from taxes; for a maximum of 2 years.</p>	National	Associations	More information here .
<p>SPRINGBOARD JOBS: regional aid for the recruitment of young people or unemployed people. The SSE company or association benefits from regional aid for remuneration spread over 3 years on condition that it creates a full-time or part-time job for an indefinite period.</p>	Regional	SSE	For instance, in Guadeloupe. More information here .
<p>INSERTION EMPLOYMENT MEASURES: State aid per job in integration and tax exemptions vary according to the type of Wises or adapted companies (hiring persons with disabilities)</p>	National	Wises and adapted companies	More information here .
<p>FONJEP posts are grants of €7,000 paid through the Fonjep on behalf of the State to associations under the 1901 law on youth and popular education, social cohesion and urban policy. This aid supports a project that requires the employment of a qualified employee, and is granted for 3 years, renewable twice.</p>	National	Associations on youth and popular education, social cohesion and urban policy	More information here .

Title	Geografical scope	Scope	Relevant links
PRODUCTION PROJECTS	National and subnational (federal states)		
Description			
This programme supports job seekers with the potential to develop sustainable, innovative, technological and environmental productive projects, on their own account, and that generate or allow the consolidation of employment. Secretariat of Labour			

Title	Geografical scope	Scope	Relevant links
ENTREPRENEURSHIP LABORATORY	National		
Description			
The groups or entrepreneurs promoting projects with impact and economic development can apply. The support that they can receive will depend on the nature of their projects, but these must be ventures that are not individual to take them to their minimum viable product to go to market. Secretariat of Economy.			

Additional information:

It has been proposed for 2022 to develop a platform cooperative programme for those sectors that were hit by the pandemic and whose recovery has been most affected.

ISSUE 6 - ANY OTHER INDIRECT MEASURE, REGULATION OR PROVISIONS THAT SUPPORT THE DEVELOPMENT OF SOCIAL ECONOMY THAT YOU WOULD LIKE TO MENTION

Spanish Government – Director General for Self-Employment, Social Economy and CSR (Ministry of Labour and Social Economy)

Title	Geografical scope	Scope	Relevant links
THE SPANISH STRATEGY FOR SOCIAL ECONOMY 2017 - 2020	National level but in coordination with regional authorities	All social economy enterprises and organisations	Spanish Strategy is available here (only in Spanish)
Description			
<p>The Law 5/2011 gives a mandate to the Spanish Government to adopt a national strategy to foster and develop social economy. The Government adopted a Plan to boost social economy for the period 2015-2016. The current Spanish Strategy runs from 2017 until 2020 and the Spanish Ministry of Labour and Social Economy is elaborating a new one for the period 2021-2027. The subtitle of the Spanish Strategy for social economy 2017-2020 is “Strategy for the consolidation of the enterprise model and values of the Social Economy entities and for the promotion of a sustainable and solidarity-based economic growth model in a more competitive and modern Spain”. This Strategy is structured around 11 strategic actions and 63 measures that address different key aspects for the development of the social economy:</p> <ol style="list-style-type: none"> 1. Support for employment and entrepreneurship in the social economy. 2. Promoting the creation, consolidation and growth of Social Economy enterprises. 3. Analysis and development of the legal framework of the social economy, in order to eliminate any barriers that may prevent or limit its development. 4. Generation of innovative mechanisms for the participation of the Social Economy in strategic sectors. 5. Promotion of digitalization of Social Economy entities. 6. Promotion of the institutional participation of the Social Economy. 7. Development of the Social Economy within the framework of the International Agenda, especially in Latin America, Europe and the Mediterranean. 			

- 8. Increasing the visibility of social economy and their activities.
- 9. Promoting gender equality and social inclusion in the social economy.
- 10. Promoting social responsibility within the framework of social economy organizations.
- 11. Participation of the Social Economy in the design and implementation of the 2030 Agenda and the SDGs.

This Government Strategy is about to be renew with a new one from 2021-2027.

Title	Geografical scope	Scope	Relevant links
REGIONAL AND LOCAL PLANS TO PROMOTE SOCIAL ECONOMY ADOPTED BY LOCAL AND REGIONAL AUTHORITIES.	Subnational level	All social economy enterprises and organisations	Click here for to access to these Plans and Strategies, (In Spanish)
Description			
The Regional Governments of Balearic Islands, Galicia, Murcia and Navarra and the municipalities of Barcelona and Zaragoza have adopted strategies to foster social economy according to their respective competencies. These comprehensive strategies cover a wide range of measures and initiatives.			

Title	Geografical scope	Scope	Relevant links
OPERATIONAL PROGRAMME FOR SOCIAL INCLUSION AND SOCIAL ECONOMY.	National and subnational levels	All social economy enterprises and organisations	https://fse.cepes.es/documentacion (In Spanish)
Description			
On the basis of the Regulation (EU) No 1304/2013 of the European Parliament and of the Council of 17 December 2013 on the European Social Fund , the Spanish Government identified “social economy” as one of the investment priorities of the European Social Fund to be implemented in Spain. The ESF (part of the European structural Funds) is Europe’s main instrument for supporting jobs, helping people get better jobs and ensuring fairer job opportunities for all EU citizens.			

In this context, the Spanish Government designed an Operational Programme for Social Inclusion and Social Economy (hereinafter POISES) co-financed by the European Social Fund (ESF) for the period 2014-2020 (+3).

The main goals of POISES regarding social economy are:

- To promote social inclusion by fostering inclusive labour markets and developing comprehensive intervention strategies.
- To foster the contribution of social economy to create quality jobs also at local level.
- To increase the number of SE entities in Spain.

In 2016, CEPES signed an Assignment Agreement of Functions with the Spanish Sub-Directorate General of the ESF Administration. By this agreement, the Administration delegates to CEPES functions that have to do with the selection of projects, monitoring of those approved and control of their implementation, ensuring that the criteria applicable to the POISES are met (evaluation criteria for project selection)

Since then, CEPES runs the Operational Programme for Social Inclusion and Social Economy (POISES) as ESF Intermediate Body for the period 2014-2020 (+3) for a total amount of 51 million Euro (14 million Euro are co-financed by the beneficiary entities or by public administrations or private entities that support the beneficiary entities).

The actions financed by POISES must aim at promoting self-employment, entrepreneurship and the business creation and the competitiveness of existing enterprises, and, on the other hand, at promoting social inclusion and the fight against poverty and any form of discrimination, through the promotion of social entrepreneurship and professional integration of disadvantaged groups in enterprises.

In accordance with these objectives, CEPES has launched several calls under the POISES.

- Calls for proposals 2016-2017. The projects approved by CEPES under this call amount for 5.875.638 € (FSE financing: 4.061.384 EUR)
- Calls for proposals 2018-2020. The projects approved by CEPES under this call amount for: 12.909.008 EUR (of which 9.244.809 EUR are co-financed by ESF).
- Calls for proposal 2021-2023. The projects approved by CEPES under this call amount for: 29.103.175 EUR (of which 21.554.187 EUR are expected to be co-financed by ESF).

The main results obtained by the projects supported by CEPES as ESF intermediary body until now are:

- 19,435 people participating in the projects financed under the calls launched by CEPES (as of 12/31/2020) (50.3% women).
The forecast of participants for the 2020-2023 calls are: 18,586 people (48.2% women).
- 1,361 social economy enterprises created from 1,630 enterprise projects (data as of 31/12/2020).

The forecasts for 2020-2023 calls are:

- Create 1,151 social economy enterprises from 1,969 enterprise projects.
 - Strengthen 1,830 social economy enterprises from 2,033 improvement plans. Of these, 434 are insertion enterprises or special social initiative employment centers.
- 2,862 people have got a job (35.3% women). (Data as of 31/12/2020)
The forecasts for the 20-23 calls are 2,972 participants accessing employment (50.3% women).
- 1,362 people at risk of social exclusion or disabled people have kept their job (Data as of 31/12/2020) (39.1% women).
The forecasts for the 2020-2023 calls are 2,879 people (44.7% women).

Evolution of the POISES: to answer the social economy's needs, CEPES asked the government to be able to add a specific intervention line (in CEPES Calls for proposals) regarding consolidation of existing social economy entities. This proposal has been accepted and specific indicators have been designed to register related results. It is expected that 2,699 social economy entities and enterprises will benefit from the competitiveness improvement plans supported by the calls for 2020-2023.

Title	Geographical scope	Scope	Relevant links
THE SPANISH RECOVERY, TRANSFORMATION AND RESILIENCE PLAN INCLUDES AND FINANCE A 100 M€ PROGRAMME TO SUPPORT INITIATIVES IN FAVOUR SOCIAL ECONOMY	National and subnational levels	All social economy enterprises and organisations	<p>Click here for information on the Spanish recovery, transformation and resilience plans adopted by the Spanish Government under EU regulations</p> <p>Click here for the specific component on social economy (see pages number 49-53)</p>
Description			
The Spanish Recovery, Transformation and Resilience Plan includes and finance a 100 M€ programme to support the following initiatives in favour Social Economy:			

- Creation and maintenance of jobs in viable companies that are experiencing difficulties or with no generational replacement of their owners through their transformation into social economy enterprises (cooperatives and labour societies), managed by their worker-members.
- Program for the creation and consolidation of innovative social economy entities. The programme will focus on generational replacement and youth entrepreneurship.
- National program to support the digitization of social economy enterprises. This programme will emphasize the promotion of digital platforms and the citizens' well-being in rural areas.
- Promotion of networks of cooperatives, labour societies and other social economy enterprises together with capacity building and training measures.
- A program to promote sustainable and inclusive transitions of companies and groups in situation of vulnerability.

The decision adopted by the Spanish Government is in line with the [Regulation \(EU\) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the recovery and resilience facility](#) identifies the social economy as an investment priority of this facility.

Title	Geografical scope	Scope	Relevant links
PLAN TO BOOST PROFESSIONAL TRAINING FOR THE SELF-EMPLOYED AND THE SOCIAL ECONOMY	National	All social economy enterprises and organisations	
Description	<p>In 2020 the Ministry of Labour and Social Economy launched this Plan aimed at identifying the future the training needs of works in the Social Economy enterprises and self-employees in order to support their adaptation and digitalization, to promote the creation of independent distribution networks and the generation of own networks, which favor a more inclusive and sustainable growth.</p> <p>The Plan was agreed by the Ministry of Labour and Social Economy in dialogue with the representative organizations of self-employees and social economy organisations together with the social partners.</p> <p>This is a 3.4 M Euro Plan.</p>		

Title	Geografical scope	Scope
THE SOCIAL ECONOMY IS RECOGNIZED BY THE SPANISH SUSTAINABLE DEVELOPMENT STRATEGY ADOPTED BY THE SPANISH GOVERNMENT IN 2021.	National and subnational	All social economy enterprises and organisations
Description	<p>In line with the Action Plan for the implementation of the 2030 Agenda in Spain - which included the Spanish Social Economy Strategy 2017-2020 as one of its 9 lever policies - the Government adopted in June 2021 the SUSTAINABLE DEVELOPMENT STRATEGY 2030 which identifies the Social Economy as a key player in achieving the SDGs and it also includes several measures to promote the contribution of the Social Economy to the 2030 Agenda, among which the approval of a new Spanish Social Economy strategy 2021-2027 is announced.</p>	

Title	Geografical scope	Scope	Relevant links
SOCIAL ECONOMY ENTERPRISES AND ORGANISATIONS ARE INTEGRATED IN THE SPANISH DEVELOPMENT COOPERATION POLICIES.	National and subnational	All social economy enterprises and organisations	CEPES's report "The social economy's contribution to the SDGs: 4th report on the Spanish social economy experience in development cooperation 2017-2019" . (In Spanish)
Description	<p>Social Economy enterprises and organisations are recognized - as a private sector actor in itself - by the National Strategies that plan the Spanish government's development cooperation policy every four years.</p> <p>This implies that the Social Economy is directly involved in the design and implementation of the foreign policies addressed to fight poverty and create inclusive economic growth in the framework of the development cooperation programmes.</p>		

Title	Geografical scope	Scope	Relevant links
ARTICLES 55-57 OF LEGISLATIVE DECREE NO. 117 OF 2017 (THIRD SECTOR CODE). ARTICLE 55 OF THE CODE OF THE THIRD SECTOR (LEGISLATIVE DECREE NO. 117/2017) REQUIRES PUBLIC ADMINISTRATIONS, IN THE EXERCISE OF THEIR FUNCTIONS OF PLANNING AND ORGANISING OF INTERVENTIONS AND SERVICES IN THE AREAS OF ACTIVITY OF THIRD SECTOR ENTITIES AT TERRITORIAL LEVEL, TO ENSURE THEIR ACTIVE INVOLVEMENT.	National	Third sector organisations	https://www.lavoro.gov.it/documenti-e-norme/normative/Documents/2021/DM-72-del-31032021.pdf
Description			
<p>The forms envisaged are co-programming, co-design and implementation of specific interventions to meet defined social and territorial needs and accreditation, through which Third Sector entities with which to activate partnerships are identified.</p> <p>By means of conventions (art. 56), public administrations can entrust certain bodies of the third sector with carrying out activities for third parties or social services, not against return for payment but merely against reimbursement of the costs incurred by the bodies. This is an alternative to the normal buyer-supplier relationship provided for by the market economy, which is made possible by the convergence of objectives common to public administrations and third sector entities, as well as by the aggregation of public resources with private resources intended for the performance of activities of general interest.</p> <p>The emergency and urgent health transport service (art. 57) may be, as a priority, entrusted by agreement to voluntary organisations meeting specific requirements; direct entrusting by agreement is only possible in cases where, due to the specific nature of the service, it guarantees the performance of the service of general interest, in a system of effective contribution to a social purpose and the pursuit of solidarity objectives, under conditions of economic efficiency and adequacy, and in compliance with the principles of transparency and non-discrimination.</p>			

Title and description	Geografical scope	Scope	Relevant links
POSSIBILITY FOR PUBLIC ADMINISTRATIONS TO GRANT (Art. 71 d.lgs. 117/2017) <ul style="list-style-type: none"> - free loan of immovable and movable property they own, which is not in use, to third sector entities to carry out their institutional activities; - Immovable cultural assets owned by public administrations for the purpose of their requalification, reconversion, recovery at subsidised rates. 	National	Third sector entities (excluding social enterprises in the first case).	

Brazil

Title and description	Geografical Scope	Scope	Relevant links
STATE OF RIO DE JANEIRO LAW 8722/2020 “MINIMUM EMERGENCY OR CALAMITY INCOME FOR SOLIDARITY ENTREPRENEURS”	State of Rio de Janeiro	Ventures registered in the National Register (Cadastro) of Economic Solidarity Ventures and Fair Trade (CADSOL)	https://www.normasbrasil.com.br/norma/lei-8772-2020-rj_391907.html
LAW 167/2019 “SIMPLE CREDIT ENTERPRISES”	National	Social Impact Businesses	http://www.planalto.gov.br/ccivil_03/leis/Lcp167.html
DECREE NATIONAL STRATEGY FOR SOCIAL IMPACT BUSINESS ENIMPACTO	National	Social Impact Businesses	https://legis.senado.leg.br/norma/26326036/publicacao/26326045
DECREE 9759/2019	National	Social Impact Businesses	http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2019/decreto/D9759.htm
DECREE 9977/2019	National	Social Impact Businesses	http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2019/decreto/D9977.htm

Employment and Social Development Canada

Title	Geografical scope	Scope	Relevant links
COMMUNITY SERVICES RECOVERY FUND (COVID-19 RECOVERY SUPPORT)	National	Registered charities and nonprofits	About the Community Services Recovery Fund - Canada.ca
Description			
Budget 2021 proposed to provide \$400 million in 2021-22 to Employment and Social Development Canada to create a temporary Community Services Recovery Fund to help charities and non-profits adapt and modernize so they can better support the economic recovery in Canada.			

Title	Geografical scope	Scope	Relevant links
CANADA RECOVERY HIRING PROGRAM (COVID-19 RECOVERY SUPPORT)	National	Eligibility includes Registered Charities and non-profits	Canada Recovery Hiring Program - Canada.ca
Description			
Budget 2021 proposes to introduce the new Canada Recovery Hiring Program for eligible employers that continue to experience qualifying declines in revenues relative to before the pandemic. The proposed subsidy would offset a portion of the extra costs employers take on as they reopen, either by increasing wages or hours worked, or hiring more staff. This support would only be available for active employees and will be available from June 6 to November 20, 2021. Eligible employers would claim the higher of the Canada Emergency Wage Subsidy or the new proposed subsidy. The aim is to make it as easy as possible for businesses to hire new workers as the economy reopens.			

Title	Geografical scope	Scope	Relevant links
CANADA EMERGENCY RENT SUBSIDY (COVID-19 RECOVERY SUPPORT)	National	All businesses including charities and non-profit organizations	Canada Emergency Rent Subsidy (CERS) - Canada.ca

Description
Canadian businesses, non-profit organizations, or charities who have seen a drop in revenue during the COVID-19 pandemic may be eligible for a subsidy to cover part of their commercial rent or property expenses, starting on September 27, 2020, until September 25, 2021.

Korea Social Enterprise Promotion Agency (KoSEA) and GSEF- Korea

Title	Geografical scope	Scope	Relevant links
PUBLIC PROPERTY AND COMMODITY MANAGEMENT ACT ARTICLE 78 (TRANSFER OF COMMODITIES IN DISUSE)	National	Social Enterprise	More information here .
Description			
<p>(1) With respect to commodities acquired using national subsidies provided for specifically designated purposes or donations that have become subject to a decision on disuse referred to in Article 75, the head of a local government may transfer such commodities according to their designated purposes.</p> <p>(2) Where it is necessary to utilize commodities in disuse, the head of a local government may concede such commodities to the following, as prescribed by Presidential Decree: the State; other local governments; local government associations referred to in the Local Autonomy Act; institutions designated as a public institution by the Minister of Economy and Finance among the institutions prescribed in Article 4 (1) 1 through 3 of the Act on the Management of Public Institutions; local government-invested public corporations, local public agencies, education institutions or research institutes referred to in the Local Public Enterprises Act; social welfare corporations referred to in the Social Welfare Services Act; social enterprises prescribed in the Social Enterprise Promotion Act; veterans-related organizations designated by the Minister of Patriots and Veterans Affairs; nonprofit organizations performing duties or public projects entrusted by the head of a local government; local residents; or other public service agencies</p>			

Title	Geografical scope	Scope	Relevant links
SPECIAL ACT ON THE DEVELOPMENT OF TRADITIONAL MARKETS AND SHOPPING DISTRICTS ARTICLE 67 (MARKET MANAGER)	National	Cooperative	More information here .
Description			
<p>When there is no person conducting the duties of the superstore operator under Article 12 (1) through (3) of the Distribution Industry Development Act in a market concerned, the head of each Si/Gun/Gu may designate a person to conduct the following duties among the persons set forth in the subparagraphs of paragraph (2) (hereinafter referred to as "market manager")</p> <p>A business cooperative or cooperative which is established with market merchants as its members under the Small and Medium Enterprise Cooperatives Act</p>			

Title	Geografical scope	Scope	Relevant links
SOCIAL ENTERPRISE PROMOTION ACT ARTICLE 16-2 (SOCIAL ENTERPRISE DAY) & FRAMEWORK ACT ON COOPERATIVES ARTICLE 12 (COOPERATIVES DAY)	National Sub- National	Social Enterprise Cooperative Social Cooperative Self-Sufficiency Company Community Business	More information here (Social Enterprise Promotion Act) and here (framework Act on Cooperatives)
Description			
<p>(1) To raise understanding of social enterprises and encourage their activities, the State shall designate July 1 of each year as the Social Enterprise Day, and also designate one week from the Social Enterprise Day onward as the Social Enterprise Week.</p> <p>(2) The State and local governments shall endeavor to implement projects, such as events in line with the purport of the Social Enterprise Day.</p> <p>(1) In order to raise the awareness of cooperatives and encourage activities of cooperatives, the central government shall designate the first Saturday of July each year as Cooperatives Day and shall designate one week immediately before Cooperatives Day as Week of Cooperatives.</p> <p>(2) The central government and each local government shall endeavor to hold events and conduct programs appropriate for the purposes of Cooperatives Day</p>			

(Additional Memo)

In case of Korea, General framework for social economy support can be divided into three categories in the general law as follows.

First, laws that designate social economy enterprises as business entities (or ordinances)

Second, laws supporting social economy enterprises (or ordinances)

Third, separately enacted laws (or ordinances) for social economy enterprises (ex: Social Enterprise Promotion Act)

In addition, the (detail) classification criteria above mentioned are

- ① Laying the foundation for the development of the basic rights of the people (civil society).
- ② Relationship with the state (local government).
- ③ Contribute to urban and local development.
- ④ Contribute to industrial development.

Le Réseau des collectivités Territoriales pour une Economie Solidaire - France

Title and description	Geografical scope	Scope	Relevant links
The DLA (LOCAL DISPOSITIF OF ACCOMPANIMENT) is a public system that allows employing associations, structures of integration through economic activity and other socially useful enterprises to benefit from tailor-made support in order to develop their activities, to help them consolidate and to create or perpetuate jobs. France Active runs the Financing Resource Centre for all the structures. In the départements, many France Active territorial associations manage the DLA.	National	To overall social economy structures	More information here .

Title and description	Geografica l scope	Scope	Relevant links
<p>TRANSFER OF NOW-HOW: is a peer-to-peer professionalisation scheme aimed at enabling a leader of a social utility structure (called "beneficiary") to benefit from experience sharing and skills transfer by another experienced leader (called "resource person"). This system is supported by Avise. The total duration of Transfer of Now-How may not exceed 3 days per year and per beneficiary.</p> <p>The beneficiary must have identified a resource person at the time of the application and indicate in the form the reasons for his or her choice (relating to the skills of this person) so that Avise can validate the resource person identified. The same resource person cannot intervene on more than two FSTs per year.</p>	National	<p>To be eligible, the beneficiary must meet one of the following two criteria</p> <ul style="list-style-type: none"> - Be a manager (or member of the management team) of a social utility structure, whatever its activity. - Be a creator of a new social utility structure (project leader), whose feasibility has been validated. <p>To be eligible, the activity has (or will have) a social, societal or environmental purpose.</p>	More information here .
<p>CIVIC SERVICE is a French scheme to encourage and support public commitment to citizenship. It offers young people aged 16 to 25 the opportunity to commit themselves for a period of 6 to 12 months to a mission of general interest.</p> <p>With the exception of religious or political actions, nine fields, qualified as "priorities for the Nation", are eligible for civic service: education, solidarity, health, culture and leisure, environment, international and humanitarian development, memory and citizenship, sports, emergency intervention in case of crisis. Since August 2015, civic service has been extended to 30 years old for young people with disabilities.</p> <p>Non-profit organisations can thus benefit from the involvement of young people within their organisation at a lower cost.</p>	National	Non-profit organisations	More information here .

Title and description	Geographic scope	Scope	Relevant links
<p>THE FUND FOR THE DEVELOPMENT OF ASSOCIATIVE LIFE (FDVA) is a State financial mechanism to support the development of associative life with funding priorities.</p> <p>Since 2018, the Fund for the Development of Associative Life (FDVA) has been divided into two distinct funding methods:</p> <ul style="list-style-type: none"> - support for associations wishing to develop training for their volunteers. - support for the operation and innovative projects of associations. 	National	Associations	More information here .