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Abstract:

The aim of this paper is to present legal regulations concerning social cooperatives in Italy. The paper starts with their historical outline. Then, the author analyses the term of "social cooperative" and the procedure of their setting up and becoming their member. A further part is devoted to the organizational structure of social cooperatives. While discussing the liquidation of social cooperatives, the author thoroughly analyses the reasons for their liquidation, the course of the liquidation procedure and finishing the liquidation. The last part of the paper summarizes the investigated issue.