

Contents

Part I National Perspectives on the Law of Third Sector Organizations

1	The Third Sector in Belgium	3
	Henri Culot and Joanne Defer	
2	The Diversity of Third Sector Organisations in Denmark	37
	Karsten Engsig Sørensen	
3	French <i>Economie Sociale et Solidaire</i> in the Middle of the Ford	57
	Véronique Magnier	
4	Law in Transition: Reforming the Legal Framework of the Third Sector in Germany	73
	Florian Möslein	
5	Third Sector Organisations in Ireland: Assembling the Regulatory Jigsaw Pieces of an Evolving, If Fragmented, Sector	95
	Oonagh B. Breen	
6	The New Italian Code of the Third Sector. Essence and Principles of a Historic Legislative Reform	115
	Antonio Fici	
7	The Legal Infrastructure of the Third Sector and the Social Economy in the Netherlands	141
	Ger J. H. van der Sangen	
8	Third Sector in the Third Republic: An Overview of the Law and Practice in Poland	163
	Arkadiusz Radwan, Marcin Mazgaj, and Przemysław Żak	
9	The Legal Regime of the Social Economy Sector in Portugal	191
	Deolinda Meira	

10 Social Economy and Third Sector in Spanish Law. Convergences and Divergences 215
Gemma Fajardo-García

Part II European and Comparative Law of Third Sector Organizations

11 Third Sector Organizations in a European and Comparative Legal Perspective 255
Antonio Fici

12 The Taxation of Social Economy Entities in the Perspective of EU Law 315
Gabriele Sepio

13 European Law of Third Sector Organizations from the US Standpoint 339
Dana Brakman Reiser