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**REAL ESTATE LAW COMMISSION
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**A case study: acquiring a fully let building from due
diligence to completion**

ITALY

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I. PREAMBLE

[Please kindly describe the key cornerstones of an acquisition process in your jurisdiction.

We want a “practitioner view” and therefore we would simply expect to outline what the key milestones of an acquisition process of a fully let building would be in your country.

- (1) KYCs for compliance with legislation on prevention of money laundering and privacy
- (2) Estimate of legal fees and letter of engagement of professional services
- (3) Letter to vendor to inform of client’s interest
- (4) Preliminary offer and request of exclusivity (subject to DD and compliance)
- (5) Legal, commercial and technical due diligence during exclusivity period
- (6) Preliminary sale and purchase contract subject to condition precedent of clearance of any contingencies and “compliance” (*conformità*)
- (7) Identifying the best purchasing vehicle ¹ in consideration of civil, corporate and tax law considerations
- (8) Transfer deed, notices to Tenants, to guarantors and to public administrations.

¹ Direct investment, investment through an Italian resident company, investment through an Italian Real Estate Investment Fund (REIF)

II. KYC (KNOW YOUR CUSTOMER)

[Please kindly outline what your legislation requires every lawyer to get from his client in order to accept a case]

Pursuant to Decree no. 231 of November 21, 2007 and subsequent amendments – “Anti-money laundering” - the lawyer is required

- to collect information concerning the client
- to identify him (through examination of his passport or identity card)
- to request a declaration of the client as to whether he is or is not a “politically exposed person” (PEP) and
- whether the client is operating on his own behalf or on behalf of a third party, in which case the beneficial owner should be identified.

III. DUE DILIGENCE

Please kindly itemize and explain succinctly what you would look at in a case such as “acquisition of a fully let office building” and classify contingencies as “no-go”, or “to be managed on a pre-closing basis” or “can be managed on a post-closing basis”.

Typically, a lawyer instructed to represent a client in a real property purchase transaction for the acquisition of a fully let building will carry out and arrange a preliminary legal, commercial and technical due diligence and survey, with the assistance of technical consultants, to include the following:

- title of origin of the owner
- official maps
- transcriptions and inscriptions in favour of third parties such as loans secured by mortgages (*ipoteche*) recorded on the property, passive easements (*servitù*) and other liens, charges and limitations in favour of third parties, attachments etc.
- The *certificato di agibilità*, if available²
- compliance with local general planning rules and regulations (*regolarità urbanistica*), examination of building licences, concessions, authorisations and permits, existence of building amnesty licenses (*condono*), taking care of any past irregularities (*regolarità edilizia*)³
- compliance of the *Catasto* record and maps (*regolarità catastale*)

² The certificate of fitness for use (*certificato di agibilità*) attesting the safety conditions, hygiene, health and energy saving of the buildings and of the technological systems installed for use for residential, commercial, office or industrial purposes, issued by the local authority (*Comune*). To obtain the certificate the owner’s engineer is required to file with the *Comune* the following: - certificate of static testing (*certificato di collaudo statico*); - certificate of compliance with anti-seismic rules (*certificato di conformità alle norme antisismiche*) of the works carried out (if the building is located in an area subject to earthquake risk); - declaration of conformity with the rules concerning accessibility and elimination of architectural barriers (*conformità alle norme in materia di accessibilità e di superamento delle barriere architettoniche*). Although in principle the *agibilità* does not affect the legal “tradability/transferability” (*commerciabilità*) of the building (the *agibilità* is not required by the law as a condition for a valid and effective sale), it does affect in a considerable manner the economic tradeability of the property and we recommend buyers to demand this certificate as a pre-condition of the deal.

³ The *certificato di agibilità* mentioned above does not cover the *regolarità urbanistica ed edilizia*.

- “Declarations of conformity” of the technological systems installed (*dichiarazioni di conformità degli impianti*) (Ministerial Decree 37/2008) ⁴
- Utilities and alternative water and energy sources
- waste disposal
- architectural barriers
- elevators
- limitations and liens including landscape limitations (*vincolo paesaggistico*)
- Rental contracts: term, termination and its effects, permitted use
- Condominium rules
- Condominium end-year accounts and budget
- List of maintenance or improvement expenses approved by the members meeting and not yet carried out
- Rights of pre-emption (*diritto di prelazione*) in favour of certain individuals or entities laid down by contract or by statutes: possible rights of tenants; right of pre-emption of the Superintendency and/or local authorities if the property is part of the historical, artistic or archaeological heritage (*vincolo di interesse storico, artistico, archeologico*)
- in the case of publicly funded buildings (*ERP - edilizia residenziale pubblica*), the existence of certain requirements to be held by the purchaser or limitations as regards the price
- enquiries on future public works planned (roads, highways, airports, electroducts, power plants ...)
- verification of any planning liens in respect of plots of land (for example land which is subject to local implementing plans – *Piano Urbanistico Attuativo* – or subject to specific planning conventions (*convenzioni urbanistiche*);
- the energy performance certification (*APE - attestato di prestazione energetica*)
- environmental search – historical information about previous uses of the land
- information about disputes with neighbours, use of property etc.
- the patrimonial regime of the vendors (if individuals)
- the legal capacity of the vendor (if the owner or one of the owners is underage or incapacitated or if it is a legal entity)
- the tax treatment of the transfer - whether the transfer is subject to registration tax or VAT, the existence of any tax facilities, etc.
- insurance policies

We always recommend insisting on delivery of the *certificato di agibilità* as a precondition of the deal since in its absence, in case of accidents involving personal injury, this will expose the owner to civil and possibly criminal liability for the purchaser, it might make it difficult to resell the property in the future, especially if the technological systems are not in conformity, it might create difficulties for the purchaser

⁴ “Declarations of conformity” are required for all technological systems (including radio, television systems, electrical systems, health, plumbing, heating systems, systems for the use of gas, etc.) regardless of the destination of use of the building (whether for residence or office or commercial or industrial) installed after March 27, 2008. This is a condition for the granting of the *certificato di agibilità*. For technological systems installed prior to March 27, 2008 the owner is required to deliver a “declaration of responsiveness” (*dichiarazione di rispondenza*).

in obtaining loans from the banking system due to the difficulty to secure insurance coverage of the case of fire of buildings with systems that are not in conformity.

Please address necessarily:

(1) Any tenant's or public administration right of pre-emption?

Tenant's right of pre-emption

In case of sale of a property rented for commercial purposes (including for industrial and handicraft activities, tourism activities), and on condition that the property is used for the performance of activities which involve a direct contact with the public of users and consumers, hence, with the exclusion of property rented for professional services, the tenant is entitled to a right of pre-emption (*prelazione commerciale*) (arts. 27, 35, 38 and 41, Law n. 392/1978).⁵

In principle such right of pre-emption will apply in the case of a direct asset purchase transaction and not in case of a stock purchase deal ⁶ or purchase of a business as a going concern or contribution in kind into a company. ⁷

An issue which has greatly debated by the jurisprudence of the Italian courts is whether the right of pre-emption applies in the case of sale of an entire building as a block (so-called *vendita in blocco*), having its own legal and structural identity, objectively and effectively. However it is generally held that in this case the right of pre-emption does not apply because the property sold and the property⁸ subject to the right of pre-emption do not coincide. Further whilst the right of pre-emption does not apply in the case of a *vendita in blocco* (sale of an entire building), this is not the case in a so-called "cumulative sale" with a sole deed (*vendita cumulativa con unico atto*) where a number of real property units, each having its own autonomy, are sold together as a sole sale, but the transaction does not amount to the sale of an entire building. In the form it is necessary to determine whether the object of the sale is a real property complex with its own legal and structural identity or whether the deed of sale includes a number of separate transactions, one for each of the real property units.

Superintendency right of pre-emption

If the property has been declared part of the historical, artistic or archaeological heritage (*vincolo di interesse storico, artistico, archeologico*) by means of a so-called *decreto di*

⁵ the jurisprudence has upheld the right of pre-emption of the tenants in the following circumstances base on recognition of direct contacts with the public of consumers: - driving schools, private schools, banking and financial activities

⁶ - a shares sale transaction of the shares of the renting company is in no way comparable to the direct sale of the property in question, Corte di Cassazione March 21, 2001, n. 4020, in Foro it., 2001, I; 1520; Cass. 23 luglio 1998, n. 7209, in Foro it., 1999, I, 3018, annotated by LA ROCCA.

⁷ - a contribution in kind of property in a company cannot be considered as equivalent to a sale in return for a price and the tenant entitled to the pre-emption right is unable to offer to the landlord/seller the same consideration and the same conditions in so far as the contribution in kind into a company is related to the status of shareholder (Corte di Cassazione September 29, 2005, n. 19160; Cass. July 21, 2000, n. 9592, in Foro it., 2000, I, 2774.

⁸ Under art. 59-61 of the code of the cultural heritage and landscape (D.Lgs. 22.1.04 n.42),

vincolo ministeriale (lien of historical and artistic interest), the Superintendency and other local authorities is entitled to a right of pre-emption (*diritto di prelazione*), the exercised within 60 days from service of a copy of the preliminary contract of sale and purchase effects of which will be conditional upon non-exercise of such rights.

- (2) **Would you analyse whether leases are “triple net”, “double net”, “single net” or “gross lease”?**

N/A

- (3) **What happens to the lease agreement (does acquirer subrogate or can he terminate the lease);**

Lea

se agreements of sold property are assigned automatically to the purchaser of the real property, hence the purchaser is subrogated in all the rights and duties of the landlord/vendor. The sale transaction can give rise to pre-emption rights in favour of the tenant that does not entitle the purchaser to terminate the rental contracts.

Lettings for use other than residential

Rentals for non-residential purposes are those for the performance of commercial, industrial or handicraft activities, activities related to tourism, sports and recreational property, theatres, professional activities, hotels and similar, private hospitals.

For all these usages, free market rentals are permitted, the only restriction laid down by the law relates to a minimum term - 6 years (9 years for hotel activities). A shorter term is considered void (art. 79 Law 392/1978) and the rental term will be deemed to be equal to the minimum laid down by the law. The only exception is the case of rentals in excess of €250,000 per annum in which case the parties are entitled to agree a shorter rental term (unless the property is part of the national heritage).

Rental contracts are automatically renewable for further six years terms (or nine years in the case of hotels and theatres) unless the landlord gives notice of termination at least 12 or 18 months in advance, respectively, but only if

- a) The landlord intends to use the property directly or for his family (spouse, children, parents, grandchildren)
- b) If the landlord is an entity of the public administration or a public entity intending to use the property for its institutional purposes
- c) If the landlord intends to substantially refurbish or transform the property and such works are incompatible with the presence of the tenant

Upon termination of a commercial or industrial rental, the tenant is entitled to receive from the landlord a so-called “**indemnity for loss of goodwill**” equal to 18 months of rent (or 21 months in case of hotels), however no indemnity is payable if the activity carried out by the tenant did not involve any contacts with the public or amounted to a professional activity all the activity was merely temporarily.

Furthermore no indemnity is payable in case of rented property located inside train stations, ports, airports, roads service areas, hotels and resorts.

(4) What happens to guarantees delivered by tenant, can they be assigned?

The assignment of guarantees depends on the nature of the guarantees: if it is an amount of money, typically three months of rent delivered in the hands of the landlord, this can be assigned, whilst if the guarantee amounts to a first demand bank guarantee or insurance policy, the tenant will have to be required to replace bank guarantee an insurance policy to make them payable to the new landlord

(5) To which extent existence of a mortgage is a deal-breaker

In principle only to the extent that the mortgaging bank does not agree to assign an existing mortgage to the buyer or to renegotiate the terms of the loan secured by the mortgage, if the buyer considers these terms not acceptable.

(6) Make the point on the difference with a residential deal;

The area of lettings for residential use is highly regulated. The main kinds of lettings for residential use (Law of December 9, 1998, n. 431) are as follows:

- a) Free market rentals (*canone libero*) – the rent is freely negotiated between landlord and tenant – but the law lays down a minimum term of 4 years renewable for other 4 years, unless special circumstances occur that allow the landlord to terminate after the first 4 years term (the owner to use the property for himself; sale or complete restoration of the building, etc..).
- b) Lettings for a pre-agreed rent (*canone concordato o concertato*), i.e. the rent is determined by territorial conventions stipulated between the associations of tenants and associations of landlords – clearly the rent is lower than market rent in return for certain tax benefits for landlords, the term is fixed in three years automatically renewable for additional two years except for special circumstances.
- c) Furthermore, lettings for a pre-agreed rent for university students based on conventions between associations of students and universities, with certain tax benefits for the landlords. The term of the rentals is for a minimum of six months and a maximum of 36 months.
- d) a further category are rentals for residential purposes for temporary requirements (*uso transitorio*), with a minimum term of one month and a maximum term of 18 months not renewable, in this case there are no tax benefits for the landlords.
- e) Free market rentals with no restrictions as regards the contract term and renewals, for rentals of property falling under the following categories:
 - property which is declared part of the historical and artistic heritage;

- luxury property, such as villas and castles and luxury apartments classified at the catasto as A/1 (*abitazioni di tipo signorile*), A/8 (*ville*), A/9 (*castelli e palazzi di preminenti pregi artistici e storici*);
- public housing for low income families, homeless, persons living in cramped conditions etc (ERP - *alloggi di edilizia residenziale pubblica*)
- tourism lettings;
- lettings stipulated by local public entities to satisfy residential needs of a transitional nature;

IV. DEAL

Please itemize what would be the usual “closing documents” and describe any particularity that may be own to your jurisdiction (i.e. condominiums, ability to subrogate in seller’s mortgages).

Please classify how you would treat the contingencies itemized in III above, to say whether you would treat them as “conditions precedent”, whether they would give rise to a “representation and warranty” or otherwise how you would protect your client’s position.

Preliminary contract

A typical sale and purchase transaction is a two-stage process involving a “preliminary contract” between the buyer and the seller. Under Italian law, a preliminary contract (*contratto preliminare*, otherwise known as the *compromesso*) is a fully binding and enforceable legal contract which binds both parties to stipulate a final contract (notary public deed) within a certain future date, so it amounts to a point of no return, when both parties commit themselves to complete the transaction. Upon signing the preliminary contract an earnest (*caparra*) is paid in the hands of the owner.

A preliminary contract executed before a notary public is recorded (*trascrizione*) in the land registry (*Registri Immobiliari*).

From July 1, 2010 following (entry into force of Decree Law May 31, 2010 n. 78) the “tradability” / transferability (*commerciabilità*) of buildings is made conditional upon a representation (*attestazione*) by the vendor or through a specific report written by a chartered engineer or architect (*relazione tecnica*) attesting the conformity with the state of fact of the data and of the cadastral plans (*planimetrie catastali*) filed at the Catasto. The so-called “*regolarità catastale*” should be checked upfront, prior to signing of the preliminary contract since it is a circumstance that will affect the possibility to proceed with the final deed.

The final deed (*rogito*)

Transfer of ownership takes place by means of a deed executed before a notary public. In principle, the purchaser appoints the notary public.

Itemization of the usual “closing documents”:

- title of origin of the owner
- official maps

- evidence of absence of transcriptions and inscriptions in favour of third parties or cancellation of mortgages (*ipoteche*) to secure loans or assignment of loans with consent of bank or other lending institution
- the *certificato di agibilità*
- evidence of compliance with local general planning rules and regulations (*regolarità urbanistica*) and with building licences, concessions, authorisations and permits or existence of building amnesty licenses (*condono*) (*regolarità edilizia*)
- compliance of the Catasto record and maps (*regolarità catastale*)
- “Declarations of conformity” of the technological systems installed (*dichiarazioni di conformità degli impianti*) (Ministerial Decree 37/2008)
- copies of rental contracts
- condominium rules
- condominium end-year accounts and budget
- the energy performance certifications (*APE - attestato di prestazione energetica*) for each individual unit

Particularities of Italy:

- Condominiums

In the presence of a single owner of an entire fully rented building, strictly there is no condominium (in the sense that there is no common ownership of the individual condominium members in respect of certain parts of the building).

Under the tenancy act of 1978, the tenants are entitled to exercise certain rights concerning the management of certain common systems and services, specifically the tenants are entitled to vote in lieu of the owner of the rented apartment, in the resolutions of the condominium members meeting in respect of the expenses and management conditions of the heating and air conditioning services and to participate, although without any voting rights, in the resolutions concerning any changes of other communal services. The above applies even to a building which is not in a condominium (art 10, Law 392/1978 – *Tenant’s participation to the condominium members meeting*).

However the jurisprudence of the Italian courts has excluded that the single owner of a rented building has a duty to convene meetings with the participation of the tenants [Cass. 3 August 1995 n. 8484].

- Ability to subrogate in seller’s mortgages

The facilitated subrogation procedure (known as “*portabilità del mutuo*”) introduced by Law n. 40/2007 (Bersani Law) and subsequently by the budget act (Legge Finanziaria) of 2008, which allows to transfer loans from one bank to another at zero cost and to improve the terms and conditions of the loan (interest rate, spread and term) secured by mortgage, apply to consumer mortgages and not to mortgages stipulated by business enterprises.

Apart from the above, the subrogation can be based on the civil code art. 1202 c.c.

however the tax facilities laid down by the Bersani Law are not applicable; furthermore under the civil code the payment received by the original bank is subject to the risk of revocation in case of subsequently bankruptcy of the mortgagee company, whilst in the meantime the bank will have lost the security (the mortgage). It is by no coincidence that art. 1202 c.c. Civil Code is scarcely applied in practice.

Hence subrogation depends on negotiations with the banks.

Classifying the contingencies itemized in III above:

“Conditions precedent”

- title of origin of the owner
- official maps
- evidence of absence of transcriptions and inscriptions in favour of third parties or cancellation of mortgages (*ipoteche*) to secure loans or assignment of loans with consent of bank or other lending institution
- the certificato di agibilità
- “Declarations of conformity” of the technological systems installed (*dichiarazioni di conformità degli impianti*) (Ministerial Decree 37/2008)
- the energy performance certifications (*APE - attestato di prestazione energetica*) for each individual unit

Giving give rise to a “representation and warranty”

- compliance with local general planning rules and regulations (*regolarità urbanistica*) and with building licences, concessions, authorisations and permits or existence of building amnesty licenses (*condono*) (*regolarità edilizia*)
- compliance of the Catasto record and maps (*regolarità catastale*)
- copies of rental contracts
- condominium rules
- condominium end-year accounts and budget

Otherwise how to protect the client’s position

- Preliminary contract made conditional upon the above requirements being satisfied, with a deposit lodged in escrow with the notary public

V. **PROPERTY MANAGEMENT**

[After closing we forget about the day after.

Once our client has acquired the property he still has a lot of work to do.

We would like you to briefly outline how property management is addressed in your country (if addressed at all) and also if there are any clauses at all that you would already include in your transfer deed “in thinking of the day after]

How property management is addressed in Italy

Property Management is handled by professional condominium administrators or by property management companies providing for maintenance and emergency services, invoicing services, rent collection, payment checking, reminders, facility management any obligation deriving from lease contracts, and management tools for adjusting rents.

Clauses to include in the transfer deed “in thinking of the day after”

Typically the deed of sale will contain a clause whereby the seller grants to the purchaser “all the warranties pursuant to the law”, especially for the absence of rights of third parties (*evizione*) and for the freedom of the property sold hereunder from censuses, levels, fees, weights, constraints, encumbrances, mortgages and prejudicial transcriptions; if there are exceptions, they must be listed - for example a right of transit in favour of a third party.

Furthermore the seller has the duty to give certain warranties and representations as laid down by special statutes (rather than by the civil code), which cannot be renounced or derogated and are therefore essential for a valid and effective sale:

- that the state of fact of the property is in conformity with the “cadastral” data and maps.
- details of the origin of the seller’s legal title (purchase deed; deed of donation / inheritance, etc.)
- with regards to the general planning situation (*situazione urbanistica*), pursuant to art. 40 of Law 28.2.1985 n. 47, and pursuant to arts. 3 and 76 of Presidential Decree 445/2000, the vendor shall represent:
 - (a) that the building in question commenced prior to September 1, 1967 or has been built pursuant to building licences or concessions or authorisations, the details of which are expressly mentioned
 - (b) that the property in question has not undergone building interventions or changes of destination that would have requested a licence or concession or authorisation , except for a list of building concessions or permits
 - (c) that the property sold is in compliance under general planning rules (*regolarità urbanistica dei beni venduti*)
- pursuant to Legislative Decree n. 192 of August 19, 2005 the purchaser must represent that he has received the information concerning the energy performance of the buildings and specifically the vendor is required to deliver to the purchaser the energy performance certification relating to the property sold and represent that the certification is still valid and the date of the notary’s deed of sale since no modifications of the planning instruments has occurred since.⁹

⁹ The following are typical standard warranties and representation clauses in a deed of sale:

“The seller in his capacity as the owner of the property sold herein as officially shown in the cadastral records hereby represents that their state of fact is in conformity with the data and with the cadastral maps.

Origin

Legal title in the property sold hereunder has reached the vendor pursuant to Sale and purchase deed executed by and before notary public _____ on _____ rep. n. _____ racc. n. _____, registered at _____ on _____ at n. _____ series ____ / deed of donation / inheritance....

Possession

The purchaser should insist that the vendor delivers two kinds of certificates
The *certificato di agibilità* and the *dichiarazioni di conformità degli impianti*

Furthermore thinking of the day after:

- give notice to tenants upon execution of the transfer deed
- transfer of utility contracts
- transfer the registrations for all tax purposes
- deal with insurance policies

the sale takes place with accessions, appliances, fixtures, adhesions, easements and rights and liabilities, actions, reasons and customs relating to property sold, in the state of fact in which the property finds itself and with the immediate transfer of the full and legal possession to the purchaser.

Warranties

the seller hereby grants in favour of the purchaser all the warranties pursuant to the law , especially for the absence of rights of third parties (evizioni) and for the freedom of the property sold hereunder from censuses, levels, fees, weights, constraints, encumbrances, mortgages and prejudicial transcriptions, except for the following ...

Planning Situation (Situazione Urbanistica)

Pursuant to art. 40 of law 28.2.1985 n.47, and pursuant to arts. 3 and 76 of presidential decree 445/2000, the vendor hereby represents that the building in question commenced prior to September 1, 1967 ;

furthermore the vendor hereby represents that the property in question has not undergone building interventions or changes of destination that would have requested a licence or concession or authorisation , except for the following:

- interventions for which the building concession n. Has been granted
- the denunciation of commencement of activities (D.I.A.) n. _____ Dated _____ for works of restoration and conservation improvement ...

- The certified signalling of commencement of activities (S.C.I.A.) n. _____ dated _____ for the building of ...

Therefore the vendor hereby warrants that the property sold hereunder is in compliance under planning legislation (regolarità urbanistica dei beni venduti).

Energy Performance Certification

Pursuant to legislative decree n. 192 of August 19, 2005 the purchaser hereby represents that he has received the information concerning the energy performance of the buildings;

the vendor delivers to the purchaser the energy performance certification relating to the property sold hereunder prepared by ...

on ... the original of which is attached hereunder and marked exhibit ...

The vendor represents that the certification is still valid since as of today no modifications of the planning instruments has occurred."

**UIA TEMPLATE FOR THE PRESENTATION OF COMMISSIONS
AND MAIN THEMES REPORTS
FOR SPEAKERS**

In order to help you when writing your report, please refer to the following pointers. We also attach a model front cover page we would like you to use, to ensure the harmonisation of the reports.

1. Preamble

This template has been created to ensure reports are presented in a consistent fashion.

2. Objectives

The template permits:

- harmonisation of the reports
- easier publication of the reports online or in paper format
- efficient searching for archived reports

3. Presentation

- All margins (top, bottom, left, right): 2.5 cm
- Recommended font: Times New Roman
- Space between the lines: single
- Page numbering: in the footnote, in the bottom centre
- Bullets: circle, size 11

3.1. Front Cover Page (please refer to the enclosed document)

This page must contain the following in this order:

- **The Congress title**
Centred and framed text
Character size: 25
Character type: bold capital type
- **The place and date of the Congress**
Centred text
Character size: 25
Character type: bold small type

- **The name of the commission or main theme at which you will speak**
Centred text
Character size: 25
Character type: bold capital type

- **The session's date**
Centred text
Character size: 15
Character type: bold small type

- **The theme of the session**
Centred text
Character size: 25
Character type: bold capital type

- **The title of the report**
Centred text
Character size: 25
Character type: bold capital type

- **The name and contact details of the speaker**
Centred text
Character size: 15
Character type: bold small type

- **Copyright**
Please indicate the abbreviation ©, followed by "UIA 2015" in bottom left corner

3.2. Headings

- **Main headings**
Main headings are in bold, underlined and in capital letters. The recommended font is Times New Roman and the size 11. Left margin: 0.63 cm. The space between headings is equal to a paragraph.

- **Subheadings**
Subheadings are in bold, not underlined. Recommended font is Times New Roman and the size 11. Left margin: 0.76 cm. The space between subheadings is equal to a paragraph.

- **Third level headings**
Third level headings are in Times New Roman. Size: 11. Left margin: 0.89 cm. The space between third level headings is equal to a paragraph.

3.3. Notes and references

Notes and references must be indicated at the bottom of the page.
References must be identified by a continuous numbering.
References are detailed in the last page, according to the following indications:

Books: (indent of 0.5 cm, Times New Roman 11, bold underlined)

FAMILY NAME First name of the author, year of the edition, title of the book, name of the editor

Ex: PERTEK Jacques, 1998, La reconnaissance des qualifications dans un espace européen des formations et des professions, Bruylant.

Articles: (indent of 0.5 cm, Times New Roman 11, bold underlined)

FAMILY NAME First name of the author, date of publication, page number, title of the article, name of the publication

Ex: DOWNEY Michael J., April 2004, p.47, Sending a Second Employee Back: Tantamount to Termination?

Case law citations: (indent of 0.5 cm, Times New Roman 11, bold underlined)

Jurisdiction, date, papers of publication

Ex: Conseil d'Etat (3^{ème} et 8^{ème} sous-section), 30 juillet 2003, Gazette du Palais.

4. Delivery of documents

Your report must be sent in electronic format to your respective Main Theme Co-ordinator or Commission President, before the deadline set by them. In any event, an electronic copy must be sent to the UIA **by September 15, 2016.**

- UIA e-mail address: uiacentre@uianet.org (copy sent by e-mail, in Word format)