

Theory and Practice of Fiscal and Cultural Commons in Italy

Abstract

In mainstream economics literature, goods that are rivalrous but non-excludable are called commons. However, historically the literature of commons contains quite different goods with a large range of different types of content; this makes the validity of the basic definition of commons controversial. Besides, the forms of governance that depend on them are also economically and politically debatable. In this manner, by the early 2000s, the commons issue has encouraged theoretical debates, as well as social movements, practical experiences, and new proposals to construct legal frameworks in different fields of commons.

The purpose of the paper is to contribute to this theoretical discussion and also to examine the contents of the commons especially in the Italian school of economists, which has significant importance in the field of public finance, and to explore practical experiences about commons in Italy. In this context, Italian fiscal-budgetary commons (including Italy's public debt which is the second highest in the euro zone) and also Italian cultural commons (natural or human-made) will be discussed and social movements concerning them will be interpreted.

Keywords: *Commons, Fiscal Commons, Cultural Commons, Crisis, Italy*

İtalya'daki Kültürel ve Mali Müştereklerin Teori ve Pratiği

Öz

Anaakım iktisat literatüründe, kullanımlarında rekabetin olduğu ancak kişileri sözkonusu malın tüketiminden dışlamanın mümkün olmadığı mallar, müşterekler olarak tanımlanmaktadır. Ancak müşterekler literatürü, geniş bir içerik yelpazesine sahip olan oldukça farklı malları içermekte ve bu durum, müştereklerin temel tanımının tartışmalı hale gelmesine neden olmaktadır. Ayrıca, müştereklerin yönetim biçimleri de ekonomik ve politik açıdan incelenen alanlardır. Buna ek olarak 2000'li yılların başı itibarıyla müşterekler konusu, toplumsal hareketleri, bu alanda pratik deneyimleri ve ilgili yasal çerçeveler için yeni önermeleri teşvik etmekte ve teorik tartışmalara neden olmaktadır.

Makalenin amacı gerek sözkonusu teorik alandaki tartışmalara katkı sunmak, gerekse de maliye yazınında öneme sahip olan italyan ekolünün müşterekler konusundaki çalışmalarının içeriğini incelemek ve ülkedeki müşterekler alanındaki pratik deneyimleri araştırmaktır. Bu bağlamda, İtalya'daki mali/bütçesel müşterekler (euro bölgesinin ikinci en yüksek kamu borçları) ve ayrıca kültürel müşterekler (doğal veya insan yapımı) tartışılacak ve bunlarla ilgili toplumsal hareketler yorumlanacaktır.

Anahtar Kelimeler: *Müşterekler, Mali/Bütçesel Müşterekler, Kültürel Müşterekler, Kriz, İtalya*

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Introduction

In the global crisis which nowadays shows itself as a debt crisis in the EU, financial structures of countries are analyzed in order to understand real causes of the crisis. The impacts of the crisis on these structures are also explained focusing on different theories of public finance. A relatively new area of the theoretical debate is based on commons which have competitiveness in usage but no one can be excluded from consuming them. The interaction of the crisis with the commons, and their economic and political repercussions, indicate the importance of this issue. The theme of commons has aroused in recent decades considerable scientific and cultural debate, while inspiring social movements, practical experiments, proposals for theoretical definition and legislative framework.

In this context, in the first part of the paper, the commons will be explained theoretically through its main titles. This part will also theoretically discuss the political effects on the subject.

In the second part of the paper, the developments in the legal, political and economical aspects of the commons in Italy especially after the 2008 crisis will be analyzed.

In the last part of the paper, effects of the recent crisis on Italy's fiscal and cultural commons will be examined. So that fiscal commons of Italy which include taxes, expenditures and also the second highest level of public debt level in the EU will be discussed and then commodification practices of the cultural commons of Italy will be interpreted.

1-Theoretical Framework on Commons

Commons, which have characteristics of rivalness in consumption but non excludability from consumption, have been examined firstly through lands. These are the lands that several people use together, on which different natural resources are located. In the 19th century many commons became the property of the local governments, thus all the consumable goods, which had public ownership over them, were started to be expressed as commons and the rules concerning the regulation of the use of commons were developed. Hardin (1968) was criticized when in his famous article

he described commons as a commodity open to expropriation that can be reached by everyone. Historically, it has been argued that Hardin described "open access sources" but not commons because all commons are not open to everyone's use. Nevertheless, after Hardin's works, open access sources, independent of any form of management, were generally accepted as commons (De Moor, 2011: LVI-LVII).

Once the common goods have been defined in this way, studies have been conducted on the rules for use and related property regimes to prevent over-consumption of commons. In general, these studies refer to the arrangement of the commodity access belonging to the community. It has been studied on the rediscovery of the forms of management for resources which are open to over-consumption (tragedy of commons) but due to their characteristics of rivalness and non-excludability, could enter neither private property system nor public administration (Celata and Gemmini, 2016: 7). Because of these features, commons, unlike public goods, need to be managed and protected in order to ensure their sustainability (Hess, 2008: 37). But the most accurate form of governance on the use of a resource is not only economically the cheapest one, and the discussion on their usage is definitely a part of the political sphere (Marotta, 2013). Thus, commons, which can not be managed under both public and private property regimes due to their characteristics, has become a matter of concern to other disciplines besides the economics.

Following Hardin, Ostrom (1990) described commons as consumable resource systems which have institutional agreements and clear rules for their usage/consumption. Ostrom was looking for efficiency in resource management, while trying to introduce some refinements in the theory of collective action (Esteve, 2014: 147). According to a newer and broader definition, commons are vulnerable sources of extreme depletion and social dilemmas, shared by a group, attempted to be included in a certain property regime (Hess, 2008: 37).

An alternative approach criticizing these mainstream views focuses on the word "resource" used in defining the commons. According to Shiva (2010: 228), "natural resources" have become a part of nature that is needed as input for industrial production and colonial trade. The raw material has

become a container waiting to be converted into inputs for commodity production. Sources are now only defined as “any material or condition that exists in nature and can be exploited economically (Shiva, 2010: 228). In this context according to Esteva (2014: 147) resources are generated by destroying commons and so, resources are clearly the opposite of the commons. Commons is a generic term for a variety of social forms existing in Europe, before capitalist or socialist industrialization transmogrified them into resources. When commons are defined in this way, Ostrom is also criticized, especially as a person who popularizes the subject of commons.

According to Esteva (2014), Ostrom accepted ‘the tragedy of the commons and she was trying to work to prevent that tragedy. That is, she thinks that Hardin is right that when the commons are left as they are, they will end tragically. But Ostrom does not know that at the end of his life Hardin acknowledged that he was wrong. Because he wrote about the tragedy of the regime of open access resources, not commons. Nobel Prize in economics has given to her because she was trying to economize the commons. But the nature of the commons is beyond economy. What she was doing was trying to perceive the commons, to construct the commons, to organize the commons in an economic way, with a premise of scarcity (Esteva and O’Donovan, 2015).

This is not a merely definitional problem, because it derives from different consequences, especially as regards the identification and management of tangible or intangible assets such as the environment, landscape, biodiversity, public space, information, intellectual property. Since the “common” is a sensitive issue, radical proposals have been formulated for the reconfiguration of their type of ownership, management and access to goods and resources and the “common” also redefines the border between economic and non-economic; public space and private space; and between individuals, organizations, communities and institutions (Celata and Gemini, 2016: 8).

Especially in the 1990s, in addition to traditional commons, new areas were also added in commons surveys (Stern et al., 2002: 472). The concept of commons actually includes new areas such as information, heritage and communing besides tradi-

tional and global commons such as air, water and land. (Celata and Gemini, 2016: 7).

It is expressed that new commons are ‘new’ in a few senses. These goods are either newly produced as a result of technological developments or if they existed for a long time, became newly common property as a result of the establishment of a property regime. In addition, these goods are expressed as “new” in the sense that they are short-lived in terms of not having the long-lived characteristic of traditional commons. (Hess, 2008: 38). New commons are contemporary sociological creations of western or westernized vanguards who express their displeasure in capitalism in modern societies (Esteva, 2014: 155).

As traditional commons, also the sustainability of new types of commons has been also made dependent on their mode of management. In the mainstream economics it is important to note that the common’s ownership regime depends on the scale of the commons, the value, the renewable nature of the source, the exclusion costs of non-members, the efficiency, sustainability and equity characteristics of the resource regulation (Caffentzis 2004: 23-24). However, the definitions of these variables, especially the scale of commons, borders and local-regional-global qualities, and the importance order of variables are not clear (Dolsak and Ostrom, 2003: 13) and so, it is stated that commons can have different types of property regime combinations (Hess, 2008: 37). In fact, what is not expressed here is that the management of the commons is not needed only for its sustainability but also the development and continuity of society depend on the sustainability of commons. Based on these reasons, the issue of the “common” is a field for wide research. So, commons can be described as social and natural areas, fields or spheres, whose protection is required for the survival of specific groups or humankind (Esteva, 2014: 155).

The issue of commons has in fact been used in recent years in several concrete initiatives, in specific places or sites, in many areas ranging from the management of natural resources to cultural production, from the provision of services to the sharing of knowledge and information, from issues related to the regulation of spaces, forms of ownership and usage, to the more general and broader principles to which this regulation refers. At

the same time, the topic on commons and communing has now become an indispensable reference, in symbolic and ideological and practical terms, which dominates many social movements and many contemporary political proposals, starting with Italy. Finally, it is a radically transdisciplinary topic: most of the critical social sciences have had to deal with the issue of commons in recent years, thus giving ample space to theoretical, methodological, epistemological and even ontological proposals of extreme importance (Celata and Gemini, 2016: 7).

2- Current Discussion of Commons in Italy

The theory of commons has developed - at least in Italy - in a context characterized by a strong criticism of the inefficiency of the public administration at a time that of globalization carrying a very strong weakening of the national states' not only legal relations, but also - and above all - the economic systems (Marotta, 2013).

Much of the Italian debate on commons stems from a negative situation, the dissatisfaction with certain models of managing or regulating the usage of different types of "things": first of all "things" that in the current legislation are under the institutional care of public bodies or are at least subject to administrative discipline, or are influenced or determined by the way in which those bodies interact with them (Cortese, 2017: 122).

The beginning of the 2000s marked a turning point in the privatization process that began in Italy at the end of the 1980s in the banking system, state owned companies and other state bodies. In fact, it was moved from the "first generation" privatizations that had concerned assets (banks and companies), to "second generation" privatizations that have as their object the commons which traditionally were considered mostly for their use value rather than their exchange value (Marotta, 2013). Commons in Italy have been also affected from this economic framework.

In the book "Italy S.P.A.- L'assalto al Patrimonio Culturale" Salvatore Settis, in 2002 criticized a decree allowing the establishment of two companies: Patrimonio dello Stato S.P.A. and Infrastrutture S.P.A. The first had as its purpose "the valo-

rization, management and alienation of the patrimony of the State" and to it could be transferred all "the real estate belonging to the tangible and intangible assets of the State" in addition to all the assets of the state property; the second had the purpose of financing in any form, the infrastructures and the great public works. "The interaction between the two companies is designed as a gigantic real estate fund, which can be controlled through equity packages, but also sold&leased". The assets that are part of the cultural heritage of the country are subject to the same regime, "with the only difference that the transfer of property in this case would take place in agreement with the Minister for Cultural Heritage and Activities"(Marotta, 2013). In this way the legal ground necessary for the second generation privatizations is prepared.

As a result of such development, the commons gradually become the emblem around which campaigns of protests of Italian civil society are built, first of all with the establishment of the Italian Forum of Water Movements in 2006, and with its founding act, namely the preparation proposal of a law of popular initiative filed in Parliament in 2007, with the support of more than 400,000 signatures. Even the various committees affected by "ecological-distributive conflicts", on the national territory, have started to promote their protest campaigns in the name of "commons" (Taverna, 2012: 102).

Another development in November 2007 affected the course of commons in Italy:

The work of the Commission chaired by Stefano Rodotà dates back to 2007, a draft law with the object of modifying the code on public goods, and in which for the first time a legal definition of commons was presented (Taverna, 2012: 102). According to Stefano Rodotà, commons are "the things that express functional usefulness to the exercise of fundamental rights as well as the free development of the person" and that, for this reason and also for the benefit of the future generations must be protected and safeguarded by the legal system. "It is the definition that identifies commons with their being functionally instrumental to the rights that a collectivity, understood as a political community, defines as fundamental (Marotta, 2013).

This definition by the Rodotà Commission has ga-

ined importance in the struggle against the Decree Law that popularly known as the Ronchi-Fitto decree from the names of the ministers of Berlusconi's government who proposed it.

With a vote of confidence, the House of Representatives approved the stated Decree Law. This measure, based on a presumed "European obligation," determined that by the end of December 2011 all local public services and utilities of economic relevance (including the integrated water system) would be auctioned off on the market where private corporations could bid to manage them. This initiative, launched to realize the most radical privatization movement of Italian history, at the beginning of the 2008 economic crisis, created great political resistance. Because, it was not difficult to foresee that putting an enormous number of public services, mainly natural monopolies, on the market would cause a sharp decrease in their purchase price. These assets, which still mostly managed by state owned companies in Italy, would be transferred to private companies at low prices. The Italians did not accept this new pillage in public finance (worth more than 500 billion Euros according to estimates from the International Monetary Fund) (Mattei, 2015: 1). This development in the legal side has given momentum to antagonistic actions on the commons.

In 2009, the Piedmont region introduced a new legislation reproducing the verbatim of the Rodotà Commission. According to the Italian Constitution, regions have the authority to initiate legislation and Piedmont was using this authority. The first legislative definition of commons officially initiated the long-running parliamentary process to become a state law (Mattei, 2015: 2).

The Rodotà Commission described the reform proposal, which included the first technical definition of commons, as a form of property that required special protection at a constitutional level and a legal category, different from both private and public ownership. This proposal, abandoned by the second Berlusconi Government (which took office in April 2008) was resurrected by a bipartisan bill presented by the Piedmont Region in November 2009 but was never discussed by the Senate (Mattei and Bailey, 2013: 21).

Preliminarily, it was proposed to innovate the

same definition according to the structure proposed by the Property Commission, now contained in Article 810 of the Civil Code, including intangible assets, such as financial assets. The substantial classification of goods was then outlined. First of all, a new fundamental category was envisaged, that of commons, which do not fall within the senses of public and private goods (Ministero della Giustizia, 2007).

Accordingly it is stated that, holders of commons which can be either public or private legal persons, should guarantee the collective fruition of commons in the ways and within the limits established by the law. If the holders are public legal persons, commons are managed by public bodies and are located out of trade and markets; their concession/grant is allowed only in the cases provided by the law and for a limited time, with no possibility of extension. "Examples of commons are, among the others: rivers, streams, spring waters, lakes and other waters; the air; national parks as defined by the law; forests and wooded areas; mountain areas at a high altitude, glaciers and perpetual snows; seashores and coasts established as natural reserves; protected wildlife; archeological, cultural and environmental goods. [...]" (art. 1, par. 3.c) [...]" (art. 1, par. 3.c). (Mattei and Bailey, 2013: 21 and Ministero della Giustizia, 2007).

This early definition of the commons by the Rodotà Commission became an exceptionally important legal concept in Italy that obtained the highest judicial recognition, as well as at the local normative level, such as local Charters of a variety of municipalities (Mattei, 2015: 3).

The term of "commons" acquired a certain importance in Italy following the victory of the referendum which concerned, among other issues, privatization of water. Held in June 2011, the referendum reached a quorum of 57% of the electorate entitled to vote; with 96% of the majority voting for revoking the laws of the privatization of water. The unexpected success of the referendum, which proclaimed water as a common, allowed to find a ground for collaboration of a rather heterogeneous group of civil society actors such as scholars, famous jurists, social movements, activists, ordinary citizens and local communities (Mattei and Bailey, 2013: 2-3).

Following this process, in 2013, the transformation of ARIN S.P.A. (Azienda Risorse Idriche di Napoli - Water Resources Company of Naples) into ABC Napoli (ABC stands for Acqua Bene Comune [water as a common good]) as a special public “commons” company was finally registered with the Naples’ Chamber of Commerce (Mattei, 2015: 1, 11).

In the last years, a progressive use of commons in the slogans of protests can be seen: for example the student against the so-called Gelmini Reform (which referred to university and declared knowledge as commons), those of FIOM CGIL against the industrial policy (which in 2010 manifested in the streets under the banner of “work as a common”) or those against the cuts in the Fondo Unico for the performing arts (“music as a common” and “art as a common”), up to the attempt of a “daily practice of the common good”, with the occupation, in Rome, of the former Cinema Palazzo (to subtract it from speculation and in fact stopping the opening of a casino as stated on the website). To define work as a common is undoubtedly the most indicative sign of the grip that the expression is holding on the collective imagination. The positive result of the repealing referendum of June 2011, having involved more than 27 million Italians, have been equally significant in terms of content, having the popular will expressed a negative opinion to the privatization of water and the relative remuneration of profits, the construction of nuclear power plants, and finally also the so-called legitimate impediment (Taverna, 2012: 102).

On the same day of the result of the referendum was proclaimed the birth of the – “Valle Bene Comune”-“culture as a common”, then “Rome as a common” (as well as for other cities, especially against housing speculations), - “RAI as a common” (state owned tv channel against the interference of the *partitocrazia*), - “Transport as a common” (in Florence against the privatization of the ATF), - “Justice as a common” (against the devaluation of the functions of the lawyer and the unreasonable times of the trials to reach a conclusion) and so on (Taverna, 2012: 102).

The topic of commons has also proved a useful base to summarize the status of digital freedom, but also for claims on access to information, for example through the slogan –“journalism is a common”. In the meantime, study groups, semi-

nars, debates and online journals about commons have multiplied (Taverna, 2012: 102).

The City of Naples has become the protagonist where ruling of De Magistris first set up a special councilor (common and participatory democracy), then converted the Water Resources Company Naples S.P.A. in “Acqua Bene Comune” (water as a common), a company under public law, presenting itself as the first administration to make the June referendum effective. He set up the Naples Laboratory for a Constituent of Commons, expressing the will to create the conditions for greater involvement of citizens in decision-making processes, a real shared government of commons, functional to the effective protection of fundamental rights. The Municipality of Naples then hosted the “Forum of Municipalities for the Commons of Municipalities”, with the aim of creating a network between local administrators, associations, movements and citizens (Taverna, 2012: 102).

In Italy there is also a school SIBEC where studies on commons are carried out, and there are working groups (eg. Labsus and La Costituente dei Beni Comuni) which develop legal legislation in different areas and publish reports on commons (<http://sibec.eu/>, <http://www.labsus.org/partecipa/>, <http://www.labsus.org/patti-di-collaborazione/>; <http://www.costitutedeibenicomuni.org/>). In addition, the Università dei Beni Comuni was founded in 2002 which published the first publications and the first works of a long series about the commons in 2004 that have not been studied so far (Taverna, 2012: 101).

Nowadays, there are two main problems concerning collective ownership in Italy: the first, of a legal nature, concerns the recognition of collective institutions by the State or local authorities, which clashes with the autonomous nature of collective systems; the second, of quantitative nature, it concerns the knowledge of the current dimension of the phenomenon, which is indispensable for realizing an effective evaluation of the economic and social role (Carestiato, 2008: 57).

3-Fiscal and Cultural Commons in Italy

Since the 2008 global crisis, while Italy has been at the focus of discussions due to its high level of public debt, on the other hand, the cultural heritage

of the country is always on the agenda. Both areas allow analysis in the framework of commons.

a) Fiscal Commons in Italy:

The Italian debate focusing on commons has been strongly influenced by the global crisis.

So the debate on commons was born in Italy with a “defect of origin” because rather than the result of a mature and conscious theoretical reflection, it was one of the consequences of the need to put the state accounts in order. In order to reduce public debt, first of all the banks and the entire industrial infrastructure of the State were privatized, then the removal of public ownership assets and the privatization of local public services were started. Without an in-depth evaluation of the results and methods of the privatizations already implemented and chased by the global economic crisis, the governments of the last ten years have been unable to give any answer except to continue to privatize public assets (Marotta, 2013).

Alternatively, the Rodotà Commission, directly descended from a 2005 scholarly project at the Academia Nazionale dei Lincei, began to evaluate the politics of privatization carried on since the 1990s in Italy. In addition, technical governments dismissed assets worth about 140 billion Euros in a very short period of time, making Italy a more intense privatizer than Thatcher’s Britain without making any formal declaration of the public utility of these measures, using sub-primary sources of law such as ministerial decisions (no involvement of Parliament), and with no compensation whatsoever. In an attempt to stop this plunder, the Rodotà Commission completed its work in February 2008. It produced an Enabling Law bill to reform the Civil Code in matters of public property. On April 22, at the Accademia dei Lincei, it delivered its work to the new Minister of Justice Luigi Scotti, who succeeded Mastella just prior to the fall of the Prodi Government (Mattei, 2015: 2).

Considering that the Rodotà Commission, which carried out the first legal definitions and regulations on commons in Italy, that covers also economic issues such as privatizations, also fiscal commons can be discussed accordingly. Fiscal commons are new types of commons and they are the human-made physical resource systems crea-

ted for the consumption of the public. Accordingly also budgets are examined as commons and the causes of the high level of expenditures made through the budgets are analyzed in the context of the tragedy of commons (Hess, 2008: 18, 20)¹. In the revenue side of the budget, tax legislation refers to the responsibilities/duties of persons within the community concerning the relevant fiscal commons. For example, a 20% income tax rate shows how much of a person’s income will be shared as a fiscal common. Likewise, the expenditure side of the budget is shaped by the struggles of the people or their interest groups over the budgetary/fiscal common. The theory of fiscal commons refers to the excessive use of financial resources as a result of expenditures made only for certain groups (Wagner, 2002: 10). The conflict of reflecting cost of budget to other interest groups causes the tragedy of the fiscal commons (Gregor, 2004: 2). In this framework, the budget / budgeting process that carries all the features of commons (excludability and rivalness) is also expressed as a common (Raudia, 2010: 202 and Wagner, 1992: 114).

In this context, the structure of the budget revenues, expenditures and the debt show the problems about the fiscal commons of Italy. The main headings of the subject can be summarized as follows:

-The rapid increase in the debt of the Italian state has made the country’s financial position unsustainable since the early 1990s. In 1992, it exceeded 100% of debt to GDP ratio and has not fallen below that since then (Erber, 2011). Today, Italy’s public debt is at about 133% of GDP, the highest level since the Second World War, and Italy is the second highest borrower country in Europe (IMF, 2017).

-Regional disparities in expenditure are also important in Italy. The output of public spending is lower in southern regions based on health-related variables, such as life expectancy at the age of 65 (Andrle, Hebous, Kangur and Raissi, 2017: 36-37):

- In Italy, state expenditures made through government’s mechanism of guarantee and re-

¹ For a study in which a public budget and a fiscal space are analyzed as a common see (Ergüder and Uymaz, 2014).

capitalization for financial institutions that are at risk of fail are indications of the tragedy of fiscal commons. The Italian parliament approved up to €20 billion for the year 2017 to back precautionary recapitalizations (Humbolt, 2017: 5).

-Nonperforming loans of banks in Italy at about 21% of GDP are among the highest in the EU (IMF, 2017: 4).

-The tax system is characterized by a high tax wedge, a relatively narrow tax base, and significant tax arrears.

Tax expenditures which are revenue foregone due to special tax treatment, such as exemptions and lower rates, are quite large. In 2016, the experts cited 610 different measures, with a financial impact of -76.5 billion, even 67.5% of the total expenditure was not available (Del Reno, Giovambattista and Bevilacqua, 2017: 29, 30).

- At the same time, levels of compliance with tax laws are low.

-Tax evasion is very high in Italy. According to the Ministry of Economy and Finance, the tax gap in Italy is estimated at an average of EUR 91.4 billion per year for the period 2007-2013, approximately 6.6% of Italy GDP (OECD, 2016: 16). According to IMF (2017) on average and over the period 2012-2014, the amount of revenues forgone per year is estimated by the Ministry of Economy and Finance at around €110 billion (Andrle, Hebo-us, Kangur and Raissi, 2017: 54). Italy has one of the weakest performing value-added tax systems in the EU, reflecting the presence of reduced rates and compliance gaps. The Italian value-added tax gap is estimated at above 30% for 2013, substantially in excess of the EU-26 average of 15.2% (OECD, 2016: 7). The corporate income tax revenue efficiency is only 7.4 % compared to the EU average of 13.4 %. The corporate income tax to GDP ratio is about 2 %, well below the EU average of 2.7 %, even though the corporate income tax rate is significantly higher than the current EU simple CIT average (excluding Italy) of 21.3 % (Andrle, Hebo-us, Kangur and Raissi, 2017: 54). According to the Italian business association Confindustria, Italy's tax evasion is estimated to have amounted to EUR 122.2 billion in 2015, around 7.5 % of Italy's GDP. According to this study, Italy

failed to collect EUR 40 billion of value added tax, EUR 23.4 billion of personal income tax, EUR 5.2 billion of corporate income tax, EUR 3 billion of regional tax, EUR 16.3 billion of other indirect taxes and EUR 34.4 billion of social security contribution (OECD, 2016: 16). The stock of unpaid tax and social security contribution debt in 2016 was €614 billion (Andrle, Hebo-us, Kangur and Raissi, 2017: 54).

-A significant part of the arrears cannot be collected. For example, 31 % of the debtors were out of business or bankrupt, and 36 % were related to cases in which enforcement actions were taken but did not result in actual collection. Only about € 31 billion in tax credits are considered recoverable (Andrle, Hebo-us, Kangur and Raissi, 2017: 58).

-According to a new study published by the Institute for Applied Economic Research at the University of Tübingen in Germany (IAW), Italy's shadow economy is estimated to average 19.8 % of GDP (McCarthy, 2017). According to the Istat's last report on non-observed economy (2017), in 2015 the component related to under-declaration weighs for 44.9% of the value added (about 2 % points less than 2014). The rest is attributable to 37.3% for informal work (35.6% in 2014), by 9.6% to the other components (fixed in black, tips and supply-demand integration) and for 8.2% to illegal activities (ISTAT, 2017: 1). In 2015 irregular work units are 3 million 724 thousand. The rate of irregularity, calculated as incidence of irregular work units on the total, was 15.9%. (ISTAT, 2017: 1).

Besides this structure of fiscal commons that put Italy among the countries with the highest public debt in the EU, unemployment and housing problems, which are signs of the economic situation in Italy, have also affected the creation of new types of commons. 40% of Italy's youth are now unemployed and in 2013 alone some 68.000 families received eviction notices, 90% of whom had failed to pay their rent or mortgages as a result of their insufficient income. When protesters in Rome call for the income, most are referring to unconditional basic income, and when they talk about housing they refer to it as a common (Roos, 2014). Protesting the crisis, its reflections on the public budget and government by claiming new types of commons such as "housing is a common" and "work

is a common” shows the importance and current role in theory and practice of commons in Italy as stated below.

- Housing can be seen as a common by decommodifying it through a specific arrangement, i.e. how sustainably it is withdrawn from the sphere of profit-oriented, speculative real-estate markets. In this case decommodification, the withdrawal of housing provision from the market sphere, can be understood as the aim of housing policies and regulations. Hence, it is important to focus on the relation between housing as a resource and the institutional framework (property rights or policies) that might prevent this resource from being treated as a commodity (Balmer and Bernet, 2015: 12).

During the crisis, the combination of the enclosure of social commons through the dismantling of welfare state and enclosures of urban space has therefore generated considerable housing problems. Consequently, the number of evictions has increased by producing forms of material deprivation that affect the level of exclusion and social marginality of the weakest strata of the population (Bazzoli, 2016: 134).

In response to a housing problem that emerged during the crisis period, social movements emerged which tried to respond to these problems by social intervention and political actions. To a certain extent, they relate the problems of housing to the production and preservation of commons, by excluding them from the relations of market. Sometimes, the practices may exceed the limits of the law by questioning the legal order in which capitalism has created to ensure the functioning of system (Bazzoli, 2016: 135).

For example, in Italy in the process of gentrification, while the housing problem covers the whole city of Bologna, Bolognina has become the place where the greatest social reactions are concentrated. The social problems that have arisen in this process have become the central theme of the struggle for the rights to housing movement called Social Log, especially during the year 2014 (Bazzoli, 2016: 135). Social Log, having practices of common property issues, produces urban commons and protects existing ones by trying to force institutions to offer more solutions to the housing problem. Therefore, the occupation of houses is

not only a means to respond to social needs, it is the means of establishing new forms of social reproduction against enclosures (Bazzoli, 2016: 136).

- Work is a common. To define work as a common is undoubtedly the most indicative sign of the grip that the expression is holding on the collective imagination (Taverna, 2012: 102). The work as a common requires that people be employed in a qualitatively acceptable manner and consistent with full respect for constitutional rights. In other words, seeing work as a common means placing the needs of the community in which production takes place at the center, working in a collective effort to solve the underlying problems. The main purpose of the defense of “work as a common” is to allow workers to have a free access to work, having environmentally sustainable production systems, and therefore fully respects the rights of those who do not work (still or more) in those communities. Therefore, work which has characteristics of free access to the participatory and collaborative nature of the community, the rejection of market logic, recognition of protection instruments “open” to anyone, connections with the widespread nature of the interests underlying the commons, can be thought as a common (Mattei, 2011: 53-54, 80, 86).

At the end of the 1990s in Argentina abandoned or bankrupted factories were occupied by workers and returned to production. Essentially, the workers in the occupied factory, with a primary goal of earning income, demonstrated practices of cooperation and self management on urban commons (Castronovo, 2016: 101). Also in Italy, for example in the Maflo factory in Trezzano, occupied by workers between 2011 and 2013, established a cooperative that uses alternative distribution networks outside the market, creating re-use and recycling experiences, by cooperating with workers in other factories and enabling new organizations. In Rome, the Officine Zero experience was born as a result of a struggle of railway maintenance workers who were fired due to privatization, and it developed cooperation among autonomous and precarious workers, old or retired workers and students (Castronovo, 2016: 104).

b) Cultural Commons in Italy: Much of the cultural commons literature addresses the privatization of cultural heritage and commodification of

previously unknown cultural objects (Hess, 2008: 14). The acceptance of cultural and natural assets as a cultural heritage has also opened the debate on the concept of inheritance, apart from the epistemological distinction between nature and culture (Mariotti, 2016: 437). According to this view, it is stated that the physical, emotional and mental things that have a role in the formation of human beings and individual personality are thought to be commons (Desser, 2008). In this context also art is included in the title of cultural commons among non-traditional commons (Hess, 2008: 13).

The analysis of cultural commons in Italy can be discussed especially in the context that its economic value damages its sustainability. In Italy, “cultural goods are immovable and movable things which, according to the law articles 10 and 11, present an artistic, historic archaeological, ethno-anthropologic, archivist and bibliographic interest and other things recognised by the law as evidences carrying value of civilization” (Patrimoniosos). However, developments in the enclosure of this cultural heritage have increased both discussions in the context of commons and the related social actions.

In 2002, the Patrimonio S.P.A., a state-owned company created by the Minister of Economy Giulio Tremonti, was founded to collect all the artistic and landscape heritage of Italy (Liprandi, 2012). In this context Ministry of Cultural Heritage identified three categories of goods (Patrimoniosos):

- 1) Those absolutely inalienable (archaeological heritage, monuments);
- 2) Those that can be alienated but whose transfer of ownership was conditioned by the realization of a plan to restore the property and public enjoyment by the private purchaser, and finally;
- 3) Those deemed not valuable and therefore freely transferable.

The internet sites Patrimoniosos was founded in 2002 by a group of people that opposing the above mentioned Patrimonio S.P.A.. The idea was born in 2002 from the will of citizens concerned about the fate of cultural heritage of Italy after the approval of the law on the Patrimonio S.P.A.. According to

them the Patrimonio S.P.A. could be used to transfer the cultural commons to private hands, which according to a study of the Chamber of Commerce of Monza and Brianza the Italian landscape at least 20 billion Euros in terms of brand value and to this figure must be added another 400 billion for the main Italian monuments (Liprandi, 2012). On this occasion an appeal had been promoted that had obtained more than 2200 accessions. Strengthened by this support, the group has felt the need to create a reference on the changes that involve Cultural Heritage (Patrimoniosos). In response to similar reactions from art historians, archaeologists and superintendents on December 31, 2010, the decree relating to the “Reacquisition in the ownership of the State of properties transferred to the” Patrimonio S.P.A. “was published in the Official Journal. With this act, series of properties that had previously been given to the stated company were reacquired² (La Monica, 2011).

Public protests in the artistic-cultural sector carried out in the oldest theater in Rome, Torre Galfa in Milan, Garibaldi Theater in Palermo, Cavallerizza in Turin and Rossi Theater in Pisa, which all have great historical and architectural value and possess a significant history for the national artistic life, have raised the practice of occupation and its legitimacy (Caleo, 2016: 21-22). The movement of cultural occupations has tried to combine two things, taking shape in culturally productive and meaningful spaces for the city and experimenting with self-organization practices among precarious and intermittent workers in the creative economy (Caleo, 2016: 20). In this way, the construction of culture in a broad sense, whether material or immaterial, passes from being the prerogative of an élite of experts to be included in the responsibilities of the community (Mariotti, 2016: 437).

The most remarkable example of cultural commons that is tried to be preserved by communing

² To reiterate the particular condition of the Italian artistic heritage, the new president of the Superior Council for Cultural Heritage, Francesco De Sanctis, has also thought about it. De Sanctis did not hesitate to mention Marx to support the need to safeguard the landscape and works of art, commons, such as water. “We must rediscover the spirit of the place, learn to reread and enhance the landscape,” he said. “We must make citizens responsible for this wealth” (Liprandi, 2012 and Patrimoniosos).

is the occupation of the Theatre Valle. The Theatre Valle is occupied because otherwise it was destined to be managed according to private sector logics (Taverna, 2012: 102). The Theater Valle was occupied on June 14, 2011, following the victory in the referendum on public water and the suppression of ETI, the Italian theater agency, which managed it until 2010. The property was thus transferred to the Mibact (Il Ministro dei Beni e delle Attività Culturali e del Turismo- The Ministry of Cultural Heritage and Activities and Tourism) and then, through a memorandum of understanding, to the Municipality of Rome. For three years, however, the occupants filled in the bill were organized in the “Valle é Bene Commune Fondazione” (Valle is a common Foundation) until 11 August 2014, the “agreed upon” eviction day, at the end of a long and tense negotiation with the Campidoglio and the Teatro Valle (Giannoli, 2016).

During the occupation, the loose-knit collective of performers, directors, technicians and citizens transformed the space into one of Europe’s most ground-breaking cultural venues reinvigorating cultural life in the heart of Rome. The group focuses on keeping the Teatro Valle open to all by using non-hierarchical decision making to involve greater democratic participation. The 2014 European Cultural Foundation Princess Margriet Award was presented to Teatro Valle Occupato (European Cultural Foundation, 2014).

The curtain is still closed however. Only in 2016 has been confirmed the expenditure of 3 million Euros for the structural and architectural restoration of the theater, to be financed with a sum of 1.5 million charged to the budget and 1, 5 million of the Mibact (Bolier, 2014).

Conclusion

Theories on commons as an interesting area in the public finance show interdisciplinary connections among economics, law, history, sociology, philosophy and so on and have an area of influence on different scales ranging from local to global.

The mainstream theory of commons emphasizes that they are open to over-consumption because there is a competition in consuming commons but it is difficult to remove users from the consumpti-

on. According to mainstream theories to prevent this tragedy, which means excessive consumption of commons, commons should be put into adequate property regimes. The main point in the critique of this solution is that it prepares the use of commons within the framework of the needs of capital accumulation processes. So according to the alternative theories, it should be noted that the most important point to concentrate on is that the sustainability of the commons is required also for the survival of specific groups or humankind.

The paper declares that the topic of commons is more important than ever in the crisis period. The examples from Italy show that commons are being used by capitalist system against the negative effects of the crisis. In this context, it is seen that the commons are commodified and framed by the appropriate laws. Conversely, the social struggles are analyzed as a factor trying to protect both the future of commons and the society. For example, the Rodotà Commission which was established as a result of wide-ranging reactions to mass privatizations in early 2000s in Italy, made the first legal definition of commons in general, but also affected the course of the commodification process of commons in the country. Stopping privatization of water can be seen as an example of this interaction. In addition to this, work, culture, state TV channel RAI, transport, cities (mainly Rome), justice... etc. each of them are areas of constructing linkages with commons. Italy, in this context, provides examples that can clearly show how the interaction between economic conditions and social movements mutually and contradictorily affect the sustainability of the commons.

In the last part of the paper, the commodifications of the fiscal and cultural commons of Italy and under these circumstances social struggles to protect the commons by reclaiming new commons are deeply examined. The article deals with the public budget and debts of Italy as fiscal commons which are also the symbols of the last global crisis. The inequalities in the distribution of fiscal commons are analyzed through the structures of taxes and expenditures. Protests against such reflections of the crisis on the public budget of Italy are done through slogans demanding new types of commons in areas such as housing and work. In Italy where 40% of youth are unemployed and nearly 68.000 families have failed to pay their rent or

mortgages, protests are done in order to prevent these commons from being treated as a commodity.

The last example through which the effects of the last global crisis on commons can be seen is the cultural commons of Italy. Italy, as one of the most exciting countries because of its cultural heritage, shows different examples of commodification of the cultural commons. For example the Patrimonio S.P.A.'s role can be interpreted in this context. As in the case of fiscal commons, the protests for the protection of the cultural commons are also done by demanding new cultural commons. The occupation of the Theater Valle for three years, that is likely to be closed down, can be seen as an example of communing against its commodification. The occupation of the theater is important in influencing the future of the theater and also the benefit of the future generation.

The social movements in Italy are informed about commons; are politically and legally well equipped and, they do not only protect existing commons but they also update new demands on the field of commons. Besides these practical developments, the solution of legal problems concerning collective ownership in Italy is also necessary.

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