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**Republika e Kosovës**  
**Republika Kosovo-Republic of Kosovo**  
*Kuvendi - Skupština - Assembly*

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**Law No. 03/L-134**

**ON FREEDOM OF ASSOCIATION IN NON-GOVERNMENTAL ORGANIZATIONS**

**Assembly of Republic of Kosovo,**

In support of article 65 (1) and article 44 (1) of the Constitution of the Republic of Kosovo,

Approves:

**LAW ON FREEDOM OF ASSOCIATION IN NON-GOVERNMENTAL  
ORGANIZATIONS**

**CHAPTER I**

**GENERAL PROVISIONS**

**Article 1**

**Aims and scope of Law**

1. The Law sets out the establishment, registration, internal management, activity, striking off and cease of legal persons organized as NGOs in Kosovo.
2. The Law does not apply to political parties, trade unions and unions' organizations and religion centers or temples and other fields regulated with special laws.

## **Article 2**

### **Definitions**

“**Non-Governmental Organization**” (“**NGO**”) means any domestic association and foundation, as defined in Article 5 of this Law, or any foreign or international organization as defined in Article 7 of this Law.

“**Ministry**” means the pertinent Ministry.

“**Minister**” means the pertinent Minister.

“**Competent Body**” means the NGO registration and striking off.

“**Supervision**” means supervising of NGOs activities by the competent body, including reporting of NGO based on the law.

“**Person**” means any foreign or domestic legal or natural person.

“**Authorized Representative**” means an individual residing in Kosovo, who is of legal age and competent, authorized to represent an NGO and to receive official notices and inquiries.

“**Family member**” means a:

- Spouse
- Parents and grandparents
- Children, nieces and nephews
- Siblings, their children and spouses
- Immediate in-law family members (spouse's parents, siblings and siblings' children).

“**Extraordinary situations**” means an extraordinary event, including natural disasters that are:

- beyond an NGO's control and
- actually prevents NGO from completing and submitting a report as foreseen by Article 18 of this law.

## **Article 3**

### **Freedom of Association**

1. Every Person shall enjoy the full freedom of association and establishment in NGO.

2. No Person shall be required to associate involuntarily, nor any Person be discriminated against in any way because of any decision to associate or not to associate.

#### **Article 4**

#### **Non-distribution of net Earnings and Profits and Restriction on Special Benefits**

NGO shall not distribute any net earnings or profits as such to any Person. The assets, earnings, and profits of NGO shall be used to support the not-for-profit purposes of the organization and shall not be used to provide benefits, directly or indirectly, to any founder, director, officer, member, employee, or donor of the NGO. This Article does not preclude the payment of reasonable compensation to such Persons for work performed for the organization.

## **CHAPTER II ESTABLISHMENT OF NGO-S**

#### **Article 5**

#### **Notion of NGO in Kosovo**

1. Domestic NGO is domestic association or foundation established in Kosovo to accomplish the purpose based on the law, either for public benefit or mutual interest.
2. An association is a membership organization. An association may be established by at least three or more Persons, at least one of whom has a residence or seat in Kosovo.
3. A foundation is an organization without membership established to manage properties and assets. A foundation may be established by one or more Persons, at least one of whom has a residence or seat in Kosovo.

#### **Article 6**

#### **Establishment of Associations and Foundations in Kosovo**

1. An association or foundation is established by a founding instrument which shall contain the following records:
  - 1.1. the official name, official acronym and the official logo of the organization;
  - 1.2. its organizational form (association, foundation or umbrella organization);
  - 1.3. the organization's address;

- 1.4. the organization's purposes and activities;
  - 1.5. the names and addresses of the founders; and
  - 1.6. the name, address and other contact information of the Authorized Representative.
2. A foundation may also be established by a will, bequest, if it includes the information set forth in paragraph 1 of this Article.
3. An association or foundation shall have a statute containing the following information:
- 3.1. the name of the organization;
  - 3.2. the purposes of the organization;
  - 3.3. the name of the highest governing body;
  - 3.4. if the NGO is an association, the procedures for selecting and removing members, the conditions for membership, and if the organization is to have a Board, the procedures for electing and removing members of the Board and the allocation of powers and responsibilities between the General Assembly of members and the Board;
  - 3.5. if the NGO is a foundation, the procedures for electing and removing members of the Board;
  - 3.6. the authority and responsibilities of officers, if any;
  - 3.7. the way of decision-making;
  - 3.8. rules and procedures for:
    - 3.8.1. amending the founding instrument and statutes;
    - 3.8.2. for merging, splitting up, or dissolving the organization; and
    - 3.8.3. distribution of any assets remaining after such dissolution.
4. A statute may contain any other rule, provision, or procedure that is not inconsistent with the requirements of the current law.
5. Rules and procedures of internal governance included in NGOs statute shall comply with democratic principles.
6. An association, foundation or umbrella organization shall have only those powers, and be entitled to engage in those activities and purposes, consistent with its Founding Instrument and statute and which are permitted by Law.

**Article 7**  
**Foreign and International NGOs**

1. A foreign or international NGO is a legal person established outside of Kosovo under legislation that substantially meets the requirements of Article 4 of this Law.
2. Foreign and international NGOs are subject to the provisions of Articles 1, 2, 3, 4, 5, 6, 7, 8, paragraphs 1-10 of article 9, article 10, paragraphs 2-5 of article 11, article 12, and articles 13-26 of this Law.

**Article 8**  
**Associations of Legal Persons**

Legal Persons, including NGOs, may found associations, foundations and umbrella organizations to advance their lawful purpose, whether for public or mutual benefit, in accordance with Articles 5 and 6 of this Law.

**Article 9**  
**Registration**

1. Every person, notwithstanding the race, nationality, religion, gender etc. shall be eligible to register NGO under the terms and conditions of this Law. No person needs to register the NGO to exercise the right on freedom of association.
2. The NGO shall be registered to the competent body in order to operate as a legal person in Kosovo.
3. The NGO shall attach to registration application an application form, founding instrument, and its statute.
4. An NGO shall designate in writing an Authorized Representative. All applications for registration must be signed by the NGO's Authorized Representative. The establishment act is signed by three establishers.
5. A foreign or international NGO registers by filing the following documentation:
  - 5.1. an application form;
  - 5.2. proof that it is a legal Person in another country;
  - 5.3. the organization's address in Kosovo; and
  - 5.4. a written statement from a representative of the NGO's headquarters with authority to provide such statement stating:

5.4.1. the purposes of the NGO;

5.4.2. a general description of the activities that the NGO is planning to carry out in Kosovo; and

5.4.3. the name, address and other contact information of the Authorized Representative.

6. Applications for the registration of NGOs shall be submitted to and accepted by the competent body. Registration decisions and Registration numbers shall be taken and assigned by the competent body.

7. Documents submitted by an NGO in support of its application for registration shall be in corresponding languages in compliance with Constitution of Republic of Kosovo.

8. Notwithstanding paragraph 7 of this Article, documents submitted by a foreign or international NGO as proof that it is a legal Person in another country, shall be submitted in their original language, together with a translation thereof in corresponding languages in compliance with Constitution of Republic of Kosovo. If the translation is not a certified translation, the authorized representative shall submit a declaration verifying that the translation is accurate. Any substantive or misleading difference between the original language and an unofficial translation is cause for withdrawing the organization's registration. Translation should be from the licensed authorized interpreter.

9. The Competent Body shall issue to an NGO a registration certificate or a written decision denying registration within sixty (60) days of receiving an application to register, unless the competent body requests in writing during that same time period further information or clarification. If registration is denied, the competent body shall include an explanation of the grounds upon which registration was denied.

10. If the Competent Body requests in writing further information or clarification in connection with an application to register, the sixty (60) day period within which the competent body must issue a registration certificate or a written decision denying registration shall cease to run as of the date of the written request. Upon receipt of the further information or clarification requested, the competent body shall issue a registration certificate or a written decision denying registration within:

10.1. the number of days remaining in the original sixty (60) day time period for issuing a decision; or

10.2. fourteen (14) days of receipt of further information or clarification, whichever is greater.

11. An NGO shall inform the competent body within thirty (30) days of any change to the information required in paragraphs 1. and 3. of Article 6 and paragraph 5 of this Article. Amendments to registration shall be subject to procedures, standards, and time limits equivalent

to those applicable to initial registration. Amendments accepted by the competent body shall be recorded, registered, and publicly available under Article 12 of this Law.

### **Article 10 Denial of Registration**

The Competent Body may deny an application if:

- 1.1. the registration documents do not comply with the requirements of this Law;
- 1.2. if the statutes of the NGO would violate the provisions of enforceable Law in Kosovo;  
or
- 1.3. the organization seeking registration has the same name or acronym so similar to a previously registered or already established NGO that confusion is likely to result.
- 1.4. if the statute and the program of the NGO promotes races, ethnic, religious, gender inequality.

### **Article 11 Legal Status**

1. A domestic NGO shall have the status of a legal person in Kosovo upon registration pursuant to this law.
2. Upon registration, a foreign or international NGO is authorized to operate as a legal person in Kosovo.
3. Domestic and foreign or international NGOs are subject to all applicable laws in Kosovo.
4. Any notice, letter, summons, or other legal acts shall be considered validly served on a registered NGO if it is delivered in person or by mail to the authorized representative or to the address specified pursuant to sub-paragraph 1.3. paragraph 1 of Article 6 and sub-paragraph 5.3. paragraph 5 of Article 9 of this law.
5. Officers, directors and employees of registered NGOs shall not be personally liable for the debts or obligations of the NGO, but they shall be personally liable for willful or grossly negligent performance or neglect of duty.



**Article 12**  
**Public Register**

The Competent Body shall maintain a public register of NGOs. The register shall necessarily state the name, address, organizational form, and purposes of each NGO, a list of its members until the date of registration as well as the name, address and other contact information of its authorized representative. The register shall also indicate if an NGO has public benefit status pursuant to Article 17 of this Law. The register shall be available to the public in a central location during regular business hours to be established by the Competent Body.

**CHAPTER III**  
**INTERNAL ORGANIZATION AND FUNCTIONING OF NGOs**

**Article 13**  
**Internal Governance of Associations, Foundations and Umbrella Organizations**

1. The highest governing body of an association shall be the Assembly of members which shall consist of all members of the association. All members of the association shall be entitled to participate in meetings of the Assembly.
2. The highest governing body of a foundation shall be a Board of Directors. The Board of Directors shall consist of at least three members.
3. The highest governing body shall have full responsibility for the policies and financial affairs of the organization and shall meet at least twice a year, at which time it shall review and approve the assets, liabilities, income, expenditures, and programs of the organization for the past year as well as the anticipated plans for assets, liabilities, income, expenditures and programs for the upcoming year.
4. The highest governing body of an NGO shall not delegate:
  - 4.1. the duties under paragraph 3 of this Article;
  - 4.2. the election of officers of the NGO;
  - 4.3. amendments to the Founding Instrument or Statute; and
  - 4.4. decisions to merge, split up, or dissolve the NGO.

**Article 14**  
**Conflicts of Interest; Duty of Loyalty**

1. Any member of a governing body shall not participate in the consideration or decision of any matter in which he or she has a direct or indirect personal or economic interest. A member of a governing body shall be deemed to have an economic interest if he/she or any family member has a direct or indirect economic interest.
2. Any transaction between an NGO and an affiliated organization, or between an NGO and its members, officers, members of the Board, or employees shall be prohibited unless the governing body determines after reasonable investigation that the transaction is in the best interests of and fair and reasonable to, the NGO and that the NGO could not have obtained a more advantageous arrangement with reasonable effort under the circumstances.
3. Officers and board members of an NGO have a duty to exercise loyalty to the NGO, to protect the confidentiality of non-public NGO-related information and interest of the NGO, and to carry out their responsibilities to the NGO with care and diligence.

**Article 15**  
**Prohibition on Fundraising, Campaigning, and Endorsing Political Candidates/Parties**

NGOs may not engage in fundraising or campaigning to support political parties or candidates for political office, nor may they propose, register or in any way endorse candidates for public office.

**Article 16**  
**Property and Resources**

1. The income of an NGO may include donations of cash, securities, and in-kind contributions; bequests; membership fees; gifts; grants; real or personal property; and income generated from any lawful activities undertaken by the NGO with its property and resources.
2. An NGO may engage in economic activities for the purpose of supporting its not-for-profit activities, in compliance with Article 4, and provided that income realized through economic activities is used solely to accomplish the purposes specified in the NGOs statute.
3. An NGO may own and manage property and assets for the accomplishment of its not-for-profit purposes.
4. it is forbidden by law to finance organizations whose activity does not coincides with legal order in republic of Kosovo and the international applicable right.

**CHAPTER IV**  
**PUBLIC BENEFICIARY STATUS OF NGO, FINANCIAL REPORTING AND ITS**  
**SUSPENSION**

**Article 17**  
**Public Beneficiary Status**

1. NGO registered under this law may apply for public beneficiary status if the NGO is organized and operated to undertake one or more of the following as its principal activities: humanitarian assistance and relief, support for persons with disabilities, charity activities, education, health, culture, environmental conservation or protection, economic reconstruction and development, the promotion of human rights, the promotion of democratic practices and civil society, or any other activity that serves the public beneficiary.
2. NGOs activities shall constitute public beneficiary activities only if significant benefits are provided free of charge or at less than fair market value to disadvantaged individuals or groups. NGOs activity shall constitute a public beneficiary activity only if it is undertaken primarily for the benefit of disadvantaged individuals or groups.
3. An NGO may apply for public beneficiary status upon initial registration by the NGO or thereafter. The Competent Body shall grant public beneficiary status if the registration documents of the NGO demonstrate that the purposes and activities of the NGO satisfy the requirements of paragraph 1 of this Article.
4. Pursuant to conditions and procedures contained in legislation into force, NGOs with public beneficiary status shall be entitled to tax and fiscal benefits, except those which are essentially charges for municipal public services.

**Article 18**  
**Financial and Activity Reporting Obligations for NGOs with Public Beneficiary Status**

1. An NGO that has been granted public beneficiary status must file each year with the Competent Body an annual report with respect to its operations and activities within Kosovo. Reports must be filed by the end of March each year for the reporting year ending 31 December of the previous year.
2. The annual report shall be signed by the Authorized Representative of the NGO. The Authorized Representative is responsible that all statements in the report are true and correct.
3. The annual report shall consist of the following three parts:
  - 3.1. management and Administration Section;
  - 3.2. report on Activities and Achievements; and

### 3.3. financial Statements

#### 4. The Management and Administration Section shall include:

- 4.1. name, acronym, (name in initials), address, telephone number, fax number and e-mail address of the NGO in Kosovo;
- 4.2. name of the chief executive officer (e.g. the manager or Executive Director); and
- 4.3. names of the members of the Board of Directors (if applicable), and names and titles of all officers.

#### 5. The Report on Activities and Achievements shall include:

- 5.1. a statement of the mission and public benefit purpose of the NGO;
- 5.2. identification of major programs, and the activities designed to implement those programs. The statement should be sufficient to demonstrate how the organization fulfills its public benefit purposes through its activities;
- 5.3. a statement of key program achievements;
- 5.4. if the NGO undertakes other activities in addition to activities that serve the public benefit as defined in paragraph 1 of Article 15 of this law, a statement describing those activities;
- 5.5. a certification that the NGO undertook no fundraising or campaigning to support political parties or appointed or elected candidates for public office, or registration or endorsement of appointed or elected candidates for public office, during the reporting period;
- 5.6. or an NGO that engages in public benefit activities in the fields of education or health, a statement of the following should be filed:
  - 5.6.1. the type of disadvantaged individuals or groups served;
  - 5.6.2. the types of benefits to these disadvantaged individuals or groups that the organization provides; and
  - 5.6.3. a certification that those benefits are provided free of charge or at less than fair market value;
- 5.7. for an NGO that engages in public benefit activities in the field of economic development, a statement of the type of disadvantaged individuals or groups served;

6. The Financial Statements shall be prepared using forms provided by the Competent Body, and shall include, at a minimum:

6.1. a balance sheet, showing the assets and liabilities of the organization; and

6.2. an income statement, showing the income and expenses of the NGO.

7. By the request of an NGO, The Competent Body may grant to the NGO, extra time for filing annual reports if such a requirement would be imposed by extraordinary circumstances, but not later than thirty (30) days from the day when passing these circumstances.

8. The Financial Statements shall be prepared by the end of March for the one year period ending December 31st of the previous year.

9. The Financial Statements prepared and submitted by domestic NGOs with annual income or expenditure in excess of one hundred thousand (100.000) € and by international NGOs with annual income or expenditure in connection with their operations and activities within Kosovo in excess of one hundred thousand (100.000) € shall include an opinion, signed by an independent auditor, as to whether the financial statements present fairly, in all material respects, the organization's financial position for the reporting period.

10. The annual report shall include:

10.1. a statement including all activities as well as payment of salary and benefits by the NGO with officers, directors, employees, or their family members, or with affiliated organizations of the NGO, including a description of the Persons involved in the transaction, the nature of the transaction, and the consideration exchanged by the NGO and the other party to the transaction; or

10.2. a certification that the NGO has not developed the foreseen activity under subparagraph 10.1 of this paragraph, during the reporting period.

11. Reports filed in accordance with this Article shall be available to the public in a central location during regular business hours to be established by the Competent Body. An NGO may identify information it considers confidential in its report and request that the Competent Body expunge such information before making the report available to the public. Information that may be considered confidential for purposes of this Article includes personal or financial information of employees of the organization. An NGO must file a request for non publishing information at the time that it files the report in question, and must state specific reasons for confidential treatment of the information. The NGO shall in addition provide confidential information separately from the rest of its Report and must clearly state that the report is subject to a request for non publishing. The Competent Body shall respond in writing stating its decision to grant or deny the request to non publishing within fifteen (15) days of the request.

12. Unauthorized publication and illegal, by competent body containing respective data shall be punished according to legal provision in force.

**Article 19**  
**Suspension of Public Benefit Status**

1. The Competent Body may suspend a public benefit status of an NGO that fails to file a complete annual report as required by Article 18. An NGO that fails to file a report required by this law within the time specified in paragraph 1 of Article 18 of this law, or that files an incomplete report, will be given written notice of the failure by the Competent Body. The written notice shall instruct the NGO to file the missing or incomplete reports within thirty (30) days of the date of the notice, and inform the NGO that failure to do so shall result in the suspension of the public benefit status of the NGO and all benefits thereof.

2. An NGO that fails to file a complete report as required within thirty (30) days of a written notice pursuant to paragraph 1 of this Article, will be given written notice by the Competent Body that its public benefit status and all benefits thereof have been suspended, and, if the NGO fails to provide the report within sixty (60) days of the notice, the NGO's registration will be subject to termination pursuant to sub-paragraph 1.4. paragraph 1 of Article 20 of this law.

3. The Competent Body may suspend the public benefit status of an NGO if, after review of an annual report submitted by an NGO, the Competent Body determines that the NGO no longer meets the requirements for public benefit status contained in Article 16. Upon this determination, the Competent Body shall give written notice of and reasons for suspension of the NGO's public benefit status and benefits thereof. The notice shall also inform the NGO that it has the opportunity to provide, within thirty (30) days, written information to support its eligibility for public benefit status. Upon failure of the NGO to provide acceptable information by the required date, the Competent Body shall inform the NGO by written notice that the NGO's registration will be subject to termination pursuant to sub-paragraph 1.5. paragraph 1 of Article 20 of this law.

**Article 20**  
**Termination of NGO**

1. An NGO may be terminated:
  - 1.1. a voluntary decision to terminate the organization is made by the highest governing body in accordance with the NGO's statute;
  - 1.2. the NGO becomes insolvent as defined by applicable law;
  - 1.3. the stated time limit expires.

**Article 21**  
**Removal of NGO from Register**

1. An NGO may be removed from register:

1.1. based on a decision of the Competent Body, when it has been established that the NGO has failed to file a tax declaration within the foreseen time for reporting. In this case the competent tax body takes other measures foreseen by law in force;

1.2. in case of not fulfilling the obligations coming from the decision for termination of the NGO

1.3. based on a legal decision.

2. The Competent Body shall give an NGO written notice of the grounds for termination and opportunity to respond prior to making a decision to terminate an NGO's registration under subparagraph 1.1. paragraph 1 of Article 22 of this law.

3. In the event of the termination or removal from the register of an NGO that received tax or fiscal benefits, donations from the public, or government grants, any assets remaining after discharge of the NGO's liabilities shall be distributed to another NGO with the same or similar purposes. This NGO shall be identified in the NGO's statutes or through a decision of the NGO's highest governing body; otherwise, the Competent Body will make this determination.

4. In all other cases, any assets remaining after the discharge of liabilities shall be distributed in accordance with the statutes or a decision by the highest governing body and in all cases in compliance with Article 4 of this regulation.

5. An NGO with public benefit status that is dissolved or removal from the register in Kosovo during a reporting period shall file a report for that period, pursuant to Article 4 and 18 of this law. In its report, the NGO shall state the date of dissolution, termination, removal from the register the provisions made for winding up of its affairs, the amount of assets remaining after discharge, the intended disposition of those assets, and how the determination to dispose of assets was made (i.e., by provision in the Statutes of the organization, by decision of its highest governing body or by the Competent Body.)

6. Authorized person of the competent body of the NGO has legal responsibility before the competent body for register and other bodies.

7. Subject to the exhaustion of all rights of appeal and based on the decision for removal from the register, the Competent Body shall remove NGO from the register of NGOs.

## **Article 22**

Republic of Kosovo Institutions of Self-Government (PISG) support and incite the action of the NGOs, but not interfere into their action.

**Article 23**  
**Appeals**

1. If an NGO is not satisfied with the decision after the appeal of the first instance has a right to file an appeal to the second instance.
2. The Appeal can be filed to the competent body of the second instance through the body of first instance.
3. Pertinent Ministry establishes the competent body of the second instance, which should be an independent body.
4. The manner of establishing and functioning of this body shall be regulated with special regulation issued by pertinent ministry.

**CHAPTER V**  
**PROVISIONAL AND FINAL PROVISIONS**

**Article 24**  
**Implementation**

The Ministry may issue sub-legal acts for implementation of this law.

**Article 25**  
**Applicable law**

This Law shall supersede the applicable law for registration and operation of Non-Governmental Organizations in Kosovo and any other provision which is inconsistent with it.

**Article 26**  
**NGOs Registered Under UNMIK Regulation 1999/22**

Any NGO registered under UNMIK Regulation 1999/22, “On the Registration and Operation of Non-Governmental Organizations in Kosovo” is considered a registered NGO in Kosovo under this law.



**Article 27**  
**Entry into force**

This law shall enter into force (15) days after publishing it to the Official Gazette of the Republic of Kosovo.

**Law No. 03/L-134**  
**12 February 2009**

**President of the Assembly of the Republic of Kosovo**

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**Jakup KRASNIQI**