

Civic Freedom Monitor: Brazil

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Recent Developments

Brazil has enacted several measures affecting civil society. In December 2025, Complementary Law No. 224/2025 initially raised concerns about restrictions on federal tax exemptions for CSOs, but the concerns were later addressed by Normative Instruction No. 2,307/2026 and Complementary Law Draft No. 11/2026. Complementary Law No. 227/2026 established national criteria for ITCMD exemptions on donations to CSOs, easing barriers to philanthropic financing, while Law No. 15,391/2026 facilitated CSO partnerships in disaster contexts. Restrictive legislation still remains, however, including Bill No. 1,659/2024 on foreign donations to NGOs and Bill No. 3,580/2024 on CSO activities on indigenous lands in border areas.

While we aim to maintain information that is as current as possible, we realize that situations can rapidly change. If you are aware of any additional information or inaccuracies on this page, please keep us informed; write to ICNL at ngomonitor@icnl.org.

Introduction

Brazil's Constitution guarantees the freedoms of association, peaceful assembly, and expression, and the legal framework generally supports the exercise of these rights.

Civil society organizations (CSOs) operate within a system that recognizes associations, foundations, and more recently, solidarity economy enterprises. These entities can obtain public benefit status, granting them access to government partnerships and tax exemptions; however, compliance with regulatory requirements can be onerous.

Despite these formal protections, civic freedoms in Brazil are frequently undermined by bureaucratic obstacles and political hostility. CSOs often face stigmatization, excessive oversight, and inconsistent application of laws, which together contribute to a shrinking civic space and hinder meaningful public participation.

This Civic Freedom Monitor (CFM) country note was made possible through the research conducted by Szazi Bechara Storto Reicher Figueirêdo Lopes Advogados.

Civic Freedoms at a Glance

Organizational Forms	Associations and Foundations
Registration Body	Public Register of Legal Entities (<i>Registro Civil de Pessoa Jurídica</i>)
Barriers to Formation	No significant legal barriers

Barriers to Operations	Brazilian CSOs have been subjected to burdensome administrative and fiscal procedures and reporting requirements, including requests for documents that are not required by law. This drains CSOs' institutional capacity and results in "bureaucratic criminalization." Due to social inequalities, historically marginalized groups, such as indigenous peoples, quilombolas (Afro-Brazilians), LGBTQIAPN+ people, women, black people, and people with disabilities are especially affected.
Barriers to Resources	Disincentives for donations rooted in taxation and banking rules persist and legislative threats to foreign funding remain.
Barriers to Expression	The country has not been safe for activists in general, especially in environmental and land dispute issues: activists and journalists have been murdered for reporting and investigating public interest issues, especially involving public security, environment, and land disputes.
Barriers to Assembly	Police violence often occurs against demonstrators opposing the government and representing less advantaged social groups.

Legal Overview

This section provides a brief overview of Brazil's legal framework for the promotion and protection of civic freedoms. Click a subheading for more, or [click here to expand all subheadings](#).

RATIFICATION OF INTERNATIONAL AGREEMENTS

Key International Agreements	Ratification*
International Covenant on Civil and Political Rights (ICCPR)	1992
Optional Protocol to ICCPR (ICCPR-OP1)	2009
International Covenant on Economic, Social, and Cultural Rights (ICESCR)	1992
Optional Protocol to ICESCR (OP-ICESCR)	No
International Convention on the Elimination of All Forms of Racial Discrimination (ICERD)	1968
Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)	1984
Optional Protocol to the Convention on the Elimination of Discrimination Against Women	2002
Convention on the Rights of the Child (CRC)	1990
International Convention on the Protection of the Rights of All Migrant Workers and Members of their Families (ICRMW)	No
Convention on the Rights of Persons with Disabilities (CRPD)	2007

Key Regional Agreements	Ratification
American Convention on Human Rights and Marrakesh Treaty	1992, 2013

* Category includes ratification, accession, or succession to the treaty

CONSTITUTIONAL FRAMEWORK

The 1988 Constitution establishes a federal system comprising the Union, States, the Federal District, and Municipalities; divides authority among the legislative, executive and judiciary powers; and establishes Brazil as a representative democracy, where people’s power is exercised by legitimately elected representatives.

In response to the prior period of authoritarianism, the constitutional text expressly recognizes the freedom of peaceful assembly and freedom of association for the realization of lawful purposes (Article 5, XVI and XVII). It also makes clear that the action of armed groups (civil or military) against the constitutional order and the democratic state is a non-bailable and imprescriptible crime (Article 5, XLIV).

Freedom of Association

Article 5 (XVII, XVIII, XIX, XX, XXI) ensures the right to freedom of association:

- XVII – freedom of association for lawful purposes is fully guaranteed, any paramilitary association being forbidden;
- XVIII – the creation of associations and, under the terms of the law, that of cooperatives is not subject to authorization, and State interference in their operation is forbidden;
- XIX – associations may only be compulsorily dissolved or have their activities suspended by a judicial decision, and a final and un-appealable decision is required in the first case;
- XX – no one shall be compelled to become associated or to remain associated;
- XXI – when expressly authorized, associations shall have the legitimacy to represent their members either judicially or extra-judicially.

Freedom of Assembly

Article 5 (XVI) ensures the right to freedom of assembly regardless of authorization:

- XVI – everyone may meet peacefully, without arms, in places open to the public, regardless of authorization, as long as they do not frustrate another meeting previously called to the same place, subject only to prior notice to the competent authority.

Freedom of Expression

Article 5 (IV, V, IX, XIII, XIV) also protects freedom of expression broadly:

- IV – the manifestation of thought is free and anonymity is forbidden;
- V – the right of response is ensured, proportional to the grievance, in addition to compensation for material, moral or image damage;
- IX – the expression of intellectual, artistic, scientific and communication activity, regardless of censorship or license, is free;
- XIII – the exercise of any job, occupation or profession is free, accomplished the professional qualifications established by law;
- XIV – access to information is ensured to everyone and the confidentiality of the source is safeguarded, whenever necessary for professional practice.

Articles 220-224 of the Constitution, covering social communication, guarantee that “manifestation of thought, creation, expression and information, in any form, process or mean shall not be subject to any restriction” and prohibit “every and all censorship of a political, ideological and artistic nature.”

Taxation

The Constitution prohibits the imposition of taxes on assets, income, or services (related to the essential purposes) of political parties, including their foundations, workers' trade unions, and not-for-profit education and social assistance organizations (Article 150, VI, c). However, this immunity is subject to the requirements set forth in the tax legislation. In addition, constitutional immunity is granted to social assistance charities regarding the payment of social security contributions (Article 195, §7).

Trade Unions

Trade union freedom is also constitutionally guaranteed. State authorization is not required to establish trade unions, and any interference or intervention by the government in union organizations is prohibited. Similarly, all workers, including those in rural areas and in fishermen's colonies, have the right to decide whether or not to join the representative bodies (Article 8, V and Sole §). Striking is recognized as a social right itself and as a guarantee or tool for protecting and promoting other guaranteed social rights (Article 9).

Religious Organizations

In order to ensure freedom of conscience and belief as fundamental rights and to enable the work of religious organizations, the Constitution ensures the free exercise of religious services and provides protection for places of worship and liturgies (Article 5, VI). It also expressly prohibits the imposition of taxes on religious entities and temples of any cult, including their assistance and charitable organizations (Article 150, VI, b), ensures the provision of religious assistance to civilian and military entities of collective detention (Article 5, VII), and makes clear that no one will be deprived of rights because of religious beliefs or philosophical or political convictions (Article 5, VIII).

Indigenous Communities

The Constitution recognizes the legitimacy of indigenous communities and their organizations to enter a court in defense of their rights and interests, except when the intervention of the Public Prosecutor is required in all acts of the process (Article 232). Despite the constitutional text, in practice, indigenous organizations have had great difficulty in gaining recognition and access to justice. The demarcation of their lands and protection of their traditional knowledge, among others, are important topics in this regard.

Participation in Policy-making

The Constitution ensures the participation of CSOs in the formulation and implementation of policies, such as the participation of civil society in areas such as social assistance (Article 199), health, education (Article 205), culture (Article 216), environment defense (Article 225), and children and adolescents (Article 227).

International Law

Regarding the interaction with international human rights law, the 1988 Constitution recognizes that Brazil submits to the jurisdiction of the International Criminal Court to which it is a state party (Article 5, §4). In addition, it grants constitutional status to international human rights treaties adopted through approval in each of the Houses of the National Congress in two shifts, by 3/5 of the votes of the respective members (Article 5, §3, included by Constitutional Amendment 45/04).

The International Covenant on Civil and Political Rights (enacted in Brazil through Decree n. 592/1992) and Article 23 of the American Convention on Human Rights (enacted in Brazil through Decree n. 678/1992) recognize the rights of direct and indirect political participation. Under Article 5, §2 of the Federal Constitution, these are also recognized as fundamental rights.

Personal Data Protection

Constitutional Amendment 115/2022, which was enacted in February 2022, recognized the protection of personal data as a fundamental right and enabled the federal government to legislate on the protection and processing of personal data. Recognizing the right to protection of personal data as a fundamental constitutional right is an important step for protecting this right and other human rights, such as the right to privacy and to dignity, especially in the digital context.

NATIONAL LAWS, POLICIES, AND REGULATIONS

Relevant national-level laws and regulations affecting civil society include:

- Brazilian Federal Constitution (Articles 5(XVII-XXI), 150(VI)(c), and para. 4)
- Law No. 15,068/2024 qualifies solidarity economy enterprises, provides for the National Solidarity Economy Policy, and creates the National Solidarity Economy System (Sinaes)
- Law on Partnerships between the Public Administration and Civil Society Organizations: Law No. 13,019/2014, as amended by Law No. 13,204/2015
- Tax Code: Law No. 5,172/1966 (Articles 9, 14, and 111)
- Civil Code: Law No. 10,406/2002 (Title II, Chapter II-III), as amended by Law No. 13,151/2015
- Legislation on Public Interest Civil Society Organizations (OSCIP): Law No. 9,790/1999; Decree No. 3,100/1999
- Legislation on Social Organizations (OS): Law No. 9,637/1998; Decree No. 5,396/1995
- Legislation on Certified Beneficent Social Assistance Entities (CEBAS): Complementary Law No. 187/2021; Decree No. 11,791/2023
- Law on Public Registries: Law No. 6,015/1973 (Title III, Chapter II, Articles 114-126)
- Law on Volunteerism: Law No. 9,608/1998
- Law on Crimes Resulting from Racial Prejudice: Law No. 9,459/1997
- Law on Supporting People with Disabilities: Law No. 7,853/1989
- Legislation on Tax Incentives for Cultural Projects: Law No. 8,313/1991; Decree No. 5,761/2006
- Legislation on Tax Incentives for Sports Projects: Law No. 11,438/2006; Decree No. 6,180/2007
- Legislation on Tax Incentives for Child Protection Projects: Law No. 8,069/1990
- Legislation on Tax Incentives for Elderly Protection Projects: Law No. 12,213/2010
- Legislation on Tax Incentives for Oncology and People with Disabilities Health Care Projects: Law No. 12,715/2012; Decree No. 7,988/2013
- Legislation on Conditions for Tax Exemptions: Law No. 9,532/1997, as amended by Law No. 13,151/2015
- Legislation on Tax Deduction: Law No. 9,249/1995
- Provisional Measure No. 2,158-35/2001 (Article 59); Law No. 9,249/1995 (Article 13, §2, III)

- Decree No. 6,170/2007; Ministerial Ordinance No. 507/2011
- Law on the Remuneration of Civil Society Organization Officers: Law No. 12,868/2013
- Law No. 13,151/2015 - amendments to Civil Code regarding purposes of foundations and remuneration of officers
- Law on Crimes Resulting from Money Laundering: Law No. 9,613/1998
- Law on Access to Information: Law No. 12,527/2011
- Law on Anti-Corruption: Law No. 12,846/2013
- Law on Anti-Terrorism: Law No. 13,260/2016
- Decree No. 9,759/2019 - elimination of federal collegiate bodies
- Decree No. 10,224/2020 - new composition of Advisory Board of the National Environment Fund
- Law No. 13,800/2019 - endowments to support CSOs
- Law No. 13,810/2019 - enforcement of UN Security Council sanctions and asset freezing
- Law No. 13,844/2019 - federal government structure and partnership monitoring
- Social Participation Policy: Decree No. 8,243/2014
- Law No. 14,016/2020 - donations of food surpluses to social assistance entities
- Law No. 14,132/2021 - crime of persecution/cyberstalking
- Law No. 14,309/2022 - virtual meetings for CSOs under Civil Code and Law No. 13,019/2014
- Brazilian General Data Protection Law: Law No. 13,709/2018
- Constitutional Amendment No. 115/2022 - recognition of protection of personal data as a fundamental right
- Decree No. 11,646/2023 - National Impact Economy Strategy and Committee
- Constitutional Amendment No. 132/2023 (Tax Reform) - comprehensive tax reform establishing gradual transition to a dual value-added tax system until 2033; introduces progressive ITCMD rate on donations; provides ITCMD exemptions for donations made by and to CSOs with public and social purposes, subject to conditions established by complementary law
- Law No. 15,068/2024 - qualifies solidarity economy enterprises; provides for the National Solidarity Economy Policy and creates the National Solidarity Economy System (Sinaes)
- Decree No. 11,948/2024 - updates the regulatory framework for partnerships between civil society organizations and the federal public administration; revises Decree No. 8,726/2016, which implements Law No. 13,019/2014
- Resolution CNAS/MDS No. 182/2025 (February 2025) - updates guidelines, parameters, and criteria for advisory, advocacy, and rights protection initiatives within the Unified Social Assistance System

(SUAS)

- Complementary Law No. 224/2025 (December 26, 2025) - restructures federal tax benefits and incentives; initially limited IRPJ, CSLL, and COFINS exemptions to entities holding OSCIP or Social Organization status; partially corrected by Normative Instruction No. 2,307/2026
- Normative Instruction RFB No. 2,307/2026 - regulatory clarification of Complementary Law No. 224/2025; preserves the tax exemption under Article 15 of Law No. 9,532/1997 for non-profit entities broadly, beyond OSCIP/OS holders
- Complementary Law No. 227/2026 - converts Bill No. 108/2024 into law; establishes objective national criteria for ITCMD exemption on donations to civil society organizations with public and social purposes; standardizes rules across all Brazilian states; creates transparency and accountability requirements for beneficiary organizations
- Law No. 15,391/2026 (April 15, 2026) - converts Bill No. 1,707/2025 (the "Calamities Bill") into law and facilitates civil society partnerships with government in disaster and public calamity contexts under the Civil Society Regulatory Framework

PENDING REGULATORY INITIATIVES

- **Bill No. 4,953/2016 (Foreign Funding Declaration)**
This Bill would require CSOs to annually declare funds received from abroad or from foreign entities or governments, even if in national currency. This requirement imposes discriminatory and disproportionate obligations on CSOs, as neither companies nor other private persons are subject to similar requirements. It has been under consideration in the Committee on Labor, Administration and Public Service (CASP) since March 2019, without significant progress. However, two additional bills were attached to it in 2024 relating to transparency and foreign funds, including Bill No. 736/2022 (the "NGO Transparency Law").
- **Bills Nos. 6,047-6,054/2023 and Complementary Law Project No. 262/2023 (Anti-NGO Package - CPI Series)**
These are a coordinated set of bills stemming from the December 2023 Parliamentary Commission of Inquiry on CSOs and constitute the core of what CSOs have termed the "Anti-NGO Package." The bills encompass four strategic pillars: (i) transparency, registries, and integrity programs, including comprehensive governance rules, prohibition of civil servants from participating in CSO councils, and criminal penalties for administrative impropriety (PL No. 6,047/2023, flagship bill); (ii) foreign funding and public transfers, including restrictions on entities receiving foreign funds and new governance structures for the Amazon Fund (PL No. 6,049/2023); (iii) conflicts of interest and "revolving door" provisions imposing a 2-year quarantine for civil servants with CSO experience; and (iv) expansion of the Anti-Terrorism Law to include property invasions and "parallel power" activities, potentially criminalizing legitimate advocacy and protests (PL Nos. 1,964/2023 and 3,283/2021). The bills are at various stages of committee consideration.
- **Bill No. 1,398/2024 (Data Collection and Transparency)**
This bill would mandate extensive data collection from CSOs, creating privacy and security risks for CSO leaders while imposing significant compliance costs and is part of the broader Anti-NGO Package. It is currently under committee consideration.
- **Bill No. 5,198/2023 (Declaration of International Resources)**
Mandates declaration of any international resources received by CSOs. Part of the foreign funding and public transfers pillar of the Anti-NGO Package. Currently under committee consideration.
- **Bill No. 1,659/2024 (Foreign Funding of NGOs)**

Proposes to regulate the receipt of foreign resources by NGOs, creating rigid and unclear requirements for foreign donations and establishing safeguard mechanisms over assets deemed relevant to national sovereignty. Assessed as potentially highly restrictive for organizations dependent on international cooperation. Part of the Anti-NGO Package's foreign funding pillar.

- **Bill No. 3,580/2024 (Border Zone / Civil Society Regulatory Framework - Indigenous Lands)**

Proposes amendments to the Border Zone Law (Law No. 6,634/1979) and the Civil Society Regulatory Framework (Law No. 13,019/2014), requiring prior Ministry of Defense authorization for civil society organizations operating on federal indigenous lands in the border zone. Received a favorable committee opinion at the House Committee on Foreign Affairs and National Defense (CREDN); deliberation was scheduled for February 10, 2026, but suspended due to the rapporteur's absence. Risk of reintroduction remains active. Civil society advocacy is underway, including engagement with the Parliamentary Front in Defense of Civil Society Organizations. *[Status update: Bill No. 1,659/2024 also received a new rapporteur at CREDN - Representative Evair Vieira de Melo (PP-ES) - in February 2026, following the departure of the previous rapporteur.]*

- **Complementary Law Project No. 11/2026** (Correction of Complementary Law No. 224/2025) Introduced by Senator Flávio Arns (PSB/PR); amends Complementary Law No. 224/2025 to formally include non-profit legal entities in the list of beneficiaries not subject to the linear federal tax benefit cut imposed by that law. Aims to consolidate at the legislative level the regulatory relief already provided by Normative Instruction No. 2,307/2026. Currently awaiting inclusion in the order of the day for a vote in the Senate.

- **Bill No. 427/2026 (FUNATS - National Fund to Support the Third Sector)**

This Bill proposes the creation of a National Fund to Support the Third Sector (FUNATS), aimed at promoting governance and institutional strengthening of CSOs. It takes an ostensibly supportive stance toward the sector and is currently awaiting initial dispatch in the Senate.

- **Bill No. 2,267/2026 (LTOIP - Transparency Law for Organizations of Public Influence)**

Introduced by Senator Eduardo Braga (MDB/AM), this Bill establishes the Law on Transparency of Organizations of Public Influence (LTOIP), imposing mandatory disclosure, independent auditing, and traceability of foreign-origin resources for organizations that influence public policies. It is currently awaiting initial review.

We are unaware of any other pending legislative/regulatory initiatives affecting NGOs. Please help keep us informed; if you are aware of pending initiatives, write to ICNL at ngomonitor@icnl.org.

Legal Analysis

This section provides an in-depth assessment of Brazil's legal environment for civic freedoms, including the barriers to the exercise of the freedoms of association (formation, operations, resources), expression, and peaceful assembly. Click a subheading for more, or [click here to expand all subheadings](#).

ORGANIZATIONAL FORMS

The Civil Code of Brazil recognizes two primary forms of civil society organizations (CSOs): associations and foundations.

An association is a not-for-profit membership organization created by at least two individuals and/or legal entities seeking to achieve a particular goal. An association may pursue any purpose that is not-for-profit and lawful under Brazilian legislation.

A foundation is established through an endowment dedicated to a public interest cause, with not-for-profit

aims. Foundations can be either public or private. Public foundations are formed by the government through legislation. Private foundations can be established by legal entities (including foundations) and/or individuals, either during their lifetime or upon their death through a will. According to Article 62 of the Civil Code, foundations must serve public benefit or public interest purposes such as “social assistance; culture; education; health; nutritional security; defense, preservation and conservation of the environment and promotion of sustainable development; scientific research; promotion of ethics, citizenship, democracy and human rights; and religious activities.”

Law nº 13.019/2014, which governs partnership relations between civil society and the government, defines CSOs to include:

- Private, not-for-profit entities that do not distribute profits or assets to shareholders, directors, employees, donors, or third parties and that use these resources to pursue their missions, whether directly or through the establishment of endowments or reserve funds;
- Cooperative societies formed under Law nº 9.867/1999 that support vulnerable populations—including the poor, unemployed, and rural workers—through development, education, and training; and
- Religious organizations that engage in activities or projects that are in the public interest and of a social nature that are distinct from those aimed at exclusively religious purposes.

Associations and foundations fall into the first of these categories.

In December 2024, Law nº 15.068/2024 was approved. The law amends the Civil Code to formally recognize solidarity economy enterprises as a new category of legal entity. The law also calls for the establishment of the National Solidarity Economy Policy and the National Solidarity Economy System (Sinaes) to promote the solidarity economy, local development, and collective work. The new legislation is expected to foster a more supportive ecosystem for the solidarity economy in Brazil.

PUBLIC BENEFIT STATUS

Under Law No. 13,019/2014, private, not-for-profit legal entities recognized as CSOs are granted public benefit status, enabling them to partner with government entities and access certain privileges. Each organization's registration with the *Cadastro Nacional de Pessoa Jurídica* (CNPJ) - the Federal Revenue Office's national registry of legal entities - includes an indication of the public benefit activities to which the organization is dedicated.

In addition, CSOs may seek public recognition at the federal, state, or local level. These designations confer additional benefits, such as tax exemptions and enhanced eligibility for government funding or donor incentives. The most significant federal-level designations include:

- **Public Interest Civil Society Organization (OSCIP):** This designation is granted by the Ministry of Justice pursuant to Law No. 9,790/1999. To be eligible, an organization cannot have public employees and/or officials in its governing bodies, and it must comply with certain restrictive rules regarding transparency, accountability, and conflict of interest.
- **Social Organization (OS):** Established under Law No. 9,637/1998, OS status is granted on a discretionary basis by the federal government on the advice of the Ministry overseeing an organization's field of activity. To be eligible, an entity must have public officials in its governing bodies.
- **Certified Beneficent Social Assistance Entity (CEBAS):** CSOs working in the fields of health, education, or social assistance may apply for CEBAS certification, which provides exemptions from required payments of some fringe benefits as well as social security taxes. The certification is

governed by Complementary Law No. 187/2021 and other applicable regulations. The Ministry overseeing an organization's field of activity oversees the certification process.

The enactment of Complementary Law No. 224/2025 temporarily created uncertainty regarding which categories of organizations retain federal tax exemptions traditionally associated with public benefit status. Initial interpretations suggested that IRPJ, CSLL, and COFINS exemptions would be restricted to entities holding OSCIP or Social Organization qualifications only, raising concerns for the broader universe of associations, foundations, and CEBAS-certified entities. Normative Instruction No. 2,307/2026 subsequently clarified that exemptions under Article 15 of Law No. 9,532/1997 continue to apply more broadly. Complementary Law Project No. 11/2026, currently pending a Senate vote, seeks to consolidate this position at the legislative level and should be monitored as a priority development for the sector.

PUBLIC PARTICIPATION

In April 2019, President Bolsonaro issued Decree nº 9.759/2019, ordering the dissolution of all federal-level councils, committees, commissions, and other collegiate bodies created by Decree or other normative acts. The official rationale for this sweeping measure was cost-saving by eliminating bodies deemed inoperative or inefficient. However, the decree drew immediate criticism for undermining the democratic principle of public participation.

The Workers Party (Partido dos Trabalhadores) challenged the constitutionality of the decree before the Federal Supreme Court (STF), arguing that federal councils could only be dissolved by legislative action. In June 2019, STF issued a preliminary injunction to suspend the dissolution of federal councils created by law.

Despite this ruling, the decree led to the elimination of approximately 700 social participation organizations. Among the affected entities were: the Mechanism for the Prevention and Fight against Torture (MNPCT), National Council for the Elderly (CNDI), National Council for Social Assistance (CNAS), Commission on Political Deaths and Disappearances (CEMDP), National Committee for Prevention and Combating Torture (CNPCT), National Drug Policy Council (CNPD), National Council for Combating Discrimination (CNCD/LGBT), National Council for Women's Rights (CNDM), National Council for the Promotion of Racial Equality (CNPRI), and National Council for Environment (CONAMA). These bodies had played a crucial role in enabling CSOs and social movements to participate in policymaking.

A 2021 study by the Brazilian Center for Analysis and Planning (Cebap) found that 75% of the national councils and committees were dissolved during the Bolsonaro administration. In April 2022, UN Special Rapporteur Clément Voule highlighted the dismantling of national councils by the federal government as a serious challenge to freedom of assembly and association in Brazil. Criticizing the shrinking of civic space in Brazil, he recommended the restoration of 650 national councils that were eliminated by the Bolsonaro government.

The erosion of public participation mechanisms continued with Decree nº 10.224/2020, issued in February 2020, which removed [civil society representation from the Deliberative Council of the National Environment Fund \(FNMA\)](#)—the country's oldest fund, which manages socio-environmental projects and initiatives. Previously, the Council included five representatives from environmental CSOs and one representative from each of Brazil's geographical regions.

After the October 30, 2022, elections, a [Transitional Cabinet](#) was established in accordance to Law nº 10.609/2002 and Decree nº 7.221/2010. While the legislation provides for a 50-member team, the new Transitional Cabinet consists of 31 Technical Groups and 300 experts in various fields, signaling a renewed commitment to participatory and democratic governance. The nominated members voluntarily participated in debates and drafted a report identifying risks facing the public administration, as well as measures requiring immediate action by the incoming government.

In November 2022, indigenous people, environmentalists, and human rights organizations filed a complaint with several UN Special Rapporteurs, accusing Bolsonaro's government of fostering an

environmental crisis and human rights violations. The complaint highlighted a sharp rise in deforestation, increased invasions of Indigenous Peoples Lands, a surge in violence against Indigenous Peoples, and the suspension of procedures to demarcate Indigenous Lands. ([See the text in English](#)).

Also in November 2022, seven CSOs announced their resignation from the State Council for Environmental Policy (Copam) and State Council for Water Resources of Minas Gerais, citing their opposition to the environmental policy of the current government.

The National Council for Social Assistance (CNAS) approved in February 2025 Resolution CNAS/MDS No. 182, which updated guidelines, parameters, and criteria for advisory, advocacy, and rights protection initiatives within the Unified Social Assistance System (SUAS). It defines essential principles for promoting citizenship, social participation, leadership development, and the defense of socio-assistance rights. By reinforcing participatory democracy and the contribution of CSOs to public policy, the resolution enhances the role of CSOs working in social assistance by providing greater legal certainty, recognition, and coherence to their activities and contributes to expanding social protections for vulnerable groups across the country.

Lastly, in 2025, Carlos Bolsonaro (son of former President Jair Bolsonaro), a representative of the Rio de Janeiro City Council, presented a legislative [proposal](#) aimed at prohibiting some international environmental organizations dedicated to generating knowledge on the environment and climate crisis from engaging in partnerships with the municipal government, and declaring them as “*personas non grata*”. The proposal did not progress but it demonstrates hostility from certain sectors towards international organizations operating in the country.

BARRIERS TO FORMATION

Brazilian law does not prohibit the formation and operation of unregistered groups. Groups are free to operate without obtaining legal personality. However, acquiring legal personality offers important benefits, such as the ability to enter into contractual relationships or possess assets.

Associations and foundations acquire legal personality by registering their articles of incorporation and statutes with a notary in the Public Register of Legal Entities (*Registro Civil de Pessoa Jurídica*) and paying a fee. This process does not require prior authorization or certification from a government body. After acquiring legal personality, an organization must also register with the Department of Federal Revenue.

For foundations, the process involves an additional step. The founder (*Instituidor*) must first submit the draft deed of incorporation (*escritura pública de constituição*), statutes, and information about the endowment to the District Attorney’s Office (*Ministério Público*). Upon approval, the documents should be registered as described above.

Under Brazilian Civil Code, foundations are subject to oversight by the Districts Attorney’s Office, which is responsible for ensuring that foundations fulfill their stated public interest purposes. This oversight is limited to protecting the foundation’s assets; it does not extend to broader operational matters.

Participation of Foreign Nationals in Associations

Under the now-revoked Foreigner Statute (Law nº 6.815/1980), foreigners with temporary residence in Brazil were prohibited from participating in the management and administration of trade unions, professional associations, and professional regulatory bodies, such as the Brazilian Bar Association or the Federal Council of Medicine. Additionally, associations in which foreigners made up more than half of the membership were subject to prior approval by the Ministry of Justice.

This legal framework changed significantly with the adoption of the Law of Migration (Law nº 13.445/2017), which revoked the Foreign Statute. Developed with the broad participation of civil society, the new law aligns Brazil’s migration policy with international human rights standards. The Law replaces the term “foreigner” with “immigrant” when referring to stateless persons or refugees and ensures that immigrants and nationals enjoy equal rights, including the right to freely associate. It also introduces

principles such as non-discrimination and equality of rights of immigrant and national workers. This change marks a significant step toward inclusivity in Brazil's legal framework and enhances protection for vulnerable groups, particularly in the face of rising global xenophobia.

BARRIERS TO OPERATION

The Civil Code allows associations to engage in any lawful activity. The only explicitly prohibited activities are para-military or otherwise illegal activities. Associations also enjoy full autonomy over their internal governance, including the designation of board members and the conduct of internal meetings, without the need for government approval or involvement.

In response to challenges posed by the COVID-19 pandemic, Law No. 14,309/2022 introduced amendments to the Civil Code (Law No. 10,406/2002) and the Law on Partnerships with Civil Society (Law No. 13,019/2014). These provisions now formally allow CSO meetings and decision-making processes to be conducted virtually, provided the system used guarantees participants the right to speak and vote. This change expands the freedom of association, enabling members located in different regions or abroad to participate more easily through virtual or hybrid assemblies.

Associations are protected against termination and dissolution on arbitrary grounds. Article 5, section XIX of the Constitution states that "associations may only be compulsorily dissolved or have their activities suspended by a judicial decision, and a final and un-appealable decision is required in the first case."

Despite these legal protections, several practical barriers impede the institutional development of CSOs in Brazil. A key issue is "bureaucratic criminalization," a term used to describe the excessive administrative and legal demands placed on CSOs, particularly regarding tax exemption eligibility and access to public funding. For example, organizations must comply with burdensome reporting requirements to prove their not-for-profit status in administrative or judicial procedures relating to tax exemptions, as described in the Barriers to Resources section below.

The Anti-NGO Package: A Systematic Legislative Threat (2023-2025)

Following the change of government in January 2023, while some participatory councils were restored, civil society organizations have faced new and sophisticated threats through coordinated legislative action. The most significant current threat comes from what civil society organizations have termed the "Anti-NGO Package" - a coordinated set of more than 20 bills under consideration in the National Congress designed to systematically restrict civil society operations.

Unlike previous ad hoc restrictions, this represents a comprehensive strategy to use legal mechanisms to shrink civic space without resorting to overt authoritarianism. The bills encompass four strategic pillars of restriction: (i) transparency, registries, and integrity programs, including comprehensive governance rules, prohibition of civil servants from participating in CSO councils, and criminal penalties for administrative impropriety (Bill No. 6,047/2023, flagship bill); (ii) foreign funding and public transfers, including restrictions on entities receiving foreign funds and new governance structures preventing NGO collaborators from participating in the Amazon Fund management (Bill No. 6,049/2023); (iii) conflicts of interest and "revolving door" provisions imposing a 2-year quarantine for civil servants with CSO experience (Bills Nos. 6,047/2023 and 6,049/2023); and (iv) expansion of the Anti-Terrorism Law to include property invasions and "parallel power" activities, potentially criminalizing legitimate advocacy and protests (Bills Nos. 1,964/2023 and 3,283/2021).

The convergence of these domestic legislative restrictions with external economic pressure represents a significant challenge to civil society autonomy in Brazil's recent democratic history. The Anti-NGO Package particularly targets environmental organizations, human rights groups, and anti-corruption initiatives - precisely those sectors most crucial for democratic oversight and accountability.

Since the last submission, Bill No. 3,580/2024 has emerged as a new operational threat, proposing to require prior Ministry of Defense authorization for civil society activities on federal indigenous lands in the border zone - a significant restriction for organizations implementing partnerships and public-interest

activities in sensitive regions. The bill received a favorable committee opinion at the House Committee on Foreign Affairs and National Defense (CREDN) and came close to a vote in February 2026 before being removed from the agenda due to the rapporteur's absence; the risk of reintroduction remains active, and civil society is actively mobilizing to prevent its advancement.

On the positive side, Law No. 15,391/2026 - converting Bill No. 1,707/2025 (the "Calamities Bill") - was enacted in April 2026, facilitating civil society partnerships with government in disaster and public calamity contexts and providing operational flexibility within the Civil Society Regulatory Framework that had previously presented obstacles for emergency response activities.

Political and Administrative Targeting of CSOs

During the administration of President Jair Bolsonaro, several incidents reflected increasing government hostility toward civil society. In January 2019, for example, the Minister of Environment, Ricardo Salles, suspended the implementation of government-CSO partnerships for 90 days and summoned CSOs to present accountability and activity reports.

Public rhetoric towards CSOs also became hostile. In the summer of 2019, government officials - including President Bolsonaro - suggested without evidence that CSOs were responsible for fires that broke out in the Amazon. The President stated, "The major suspicion is that the fires come from CSOs," while the Minister of Environment referred to members of a well-known international environmental organization as "ecoterrorists." The Minister also accused international environmental organizations of "preventing the growth of business in ecologic reserves."

In March 2020, further concerns arose when an agent from ABIN (the Brazilian Intelligence Agency) was appointed as General Coordinator of Articulation with Civil Society Organizations - the key coordinating body within the Government Secretariat responsible for relationships with CSOs. The ordinance announcing the appointment in the Union Official Gazette withheld the agent's name. Conectas Human Rights filed a civil public action seeking the revocation of the ordinance. The preliminary order issued by the 10th Federal Civil Court of São Paulo found that the appointment could instill fear among civil society actors. The final judgement remains pending.

Cross-Border Cooperation

Brazilian legislation does not impose any restrictions on CSOs' ability to contact or cooperate with colleagues in civil society, business, and government sectors, either domestically or internationally. There are also no legal barriers to participation in networks, international cooperation, or internet access.

However, the presence of foreigners in the Amazon region has long been a politically sensitive topic. Bill No. 4,953/2016, which would require CSOs to annually declare any foreign funding received in foreign currency, remains under consideration in the Committee on Labor, Administration and Public Service (CASP) of the House of Representatives since March 2019, without significant progress. Similar bills have been attached to this one, including Bill No. 736/2022, which establishes the "NGO Transparency Law".

BARRIERS TO RESOURCES

There are no legal prohibitions in Brazil on the receipt of international or domestic resources by CSOs. However, several practical and regulatory barriers may discourage or limit access to resources, including taxation, financial restrictions, and compliance burdens.

Donations

Tax policies and banking rules disincentivize charitable donations to CSOs:

- State-level legislation imposes a 4% tax on donations, whether foreign or domestic.
- Not-for-profit organizations increasingly face difficulties opening bank accounts and accessing

credit, as they are often viewed by banks as higher-risk entities.

- Bank rules introduced in 2018 imposed additional requirements to issue a specific bill commonly used in Brazil by individual and corporate entities to donate to not-for-profit organizations, which will hinder donations.

Income from Economic Activities

While associations are organized for non-economic purposes under the Civil Code, they may engage in revenue-generating activities, provided such activities support their mission. Thus, associations and other not-for-profit organizations are permitted to engage in economic activities, invest in the stock market, participate in mergers and acquisitions, and acquire control of companies.

There are, however, some restrictions:

- Economic activities cannot constitute the organization's primary purpose.
- No profits or surplus of any kind may be distributed to employees, directors, managers, collaborators, or members under any circumstances.
- All revenues resulting from economic activities must be used in Brazil to fulfill the organization's statutory objectives (Tax Code, Article 14(II)).
- An organization's by-laws may impose additional restrictions on its economic activities.

Tax Treatment

Tax benefits in Brazil depend on the nature of a not-for-profit organization's activities, not its legal form.

Article 150(VI)(c) of the Constitution exempts private, not-for-profit legal entities engaged in education and social assistance from federal, state, federal district, and city taxes. This exemption applies only to assets, income, and services directly related to the entity's core activities. Article 150(VI)(c) further provides that complementary laws may specify criteria that educational and social assistance organizations must satisfy in order to obtain the tax benefit.

Article 14 of the National Tax Code stipulates that to obtain a tax exemption, a CSO shall:

- Not distribute its assets or profits among its members;
- Keep accounting records to promote transparency of its activities and finances; and
- Limit the use of its resources to the Brazilian territory and to maintaining and developing its aims.

Other applicable laws and regulations further require CSOs to:

- Invest all its funds in the maintenance and development of its statutory objectives;
- Keep full records of income and expenses using proper accounting procedures;
- Maintain records for at least five years that demonstrate the origin of revenues, the nature of expenses, and any other acts and transactions that may change its net worth;
- Submit annual income tax statements to the Federal Revenue Office;

- Ensure that in the event of merger, acquisition, liquidation, or dissolution, its assets are transferred to another similar organization that is also eligible for exemption; and
- Comply with additional requirements set out in statutes related to the operation of tax-exempt organizations.

If these conditions are satisfied, an educational or social assistance entity needs merely to declare that it is eligible for the exemption before the Federal Revenue Service (*Receita Federal*).

In 2020, the Supreme Court ruled in RE 851108 that the Constitution requires a federal law to establish an estate and gift tax (*Imposto sobre Transmissão Causa Mortis e Doação*, or ITCMD) when the donor resides abroad. The ITCMD is a state-level tax levied on transfers of assets through donation or inheritance. In the context of CSOs, it applies to donations received by these organizations. Thus, "States and the Federal District are forbidden from instituting ITCMD in the cases referred to in article 155, § 1, III, of the Federal Constitution without the intervention of the complementary law required by the aforementioned constitutional provision."

Tax Reform

According to the Tax Reform approved in December 2023 through Constitutional Amendment No. 132/2023, a progressive ITCMD rate was introduced based on the total amount of a donation, maintaining the maximum rate of 8% per Resolution No. 9/1992. Key outcomes of the reform include:

- ITCMD will be collected on donations from abroad based on rules to be created by each state. Since states have not yet enacted relevant regulations, donations from abroad are still not subject to ITCMD.
- Donations made by CSOs with public and social purposes for mission-related activities are exempt from ITCMD, subject to conditions established by complementary law.
- Donations made to CSOs are exempt from ITCMD, ensuring greater legal certainty for donors and grantees, subject to compliance requirements defined in complementary legislation.

Complementary Law No. 227/2026, converting the long-pending Complementary Law Project No. 108/2024, was enacted, establishing objective national criteria for ITCMD exemption on donations to civil society organizations with public and social purposes. The law standardizes rules across all Brazilian states, eliminating disparities that had significantly hindered philanthropic giving from domestic and international donors, and creates transparency and accountability requirements for beneficiary organizations. This represents the most significant positive development for the financing of Brazilian civil society in the current reporting period.

Recent Funding Restrictions and Tax Reform Impacts

The Trump administration's suspension of USAID funding in 2025 has created an unprecedented funding crisis for Brazilian CSOs working on democracy, human rights, and environmental issues. Legislative proposals such as Bill No. 1,659/2024 and Bill No. 5,198/2023 seek to impose rigid restrictions on foreign funding. These measures would effectively force organizations to choose between international cooperation and domestic government partnerships.

The Tax Reform approved in December 2023 through Constitutional Amendment No. 132/2023 establishes a gradual transition to a dual value-added tax system extending until 2033. While maintaining tax immunity for organizations in health, education, and social assistance, organizations in other fields face ongoing challenges as complementary legislation defines the scope of immunity.

Complementary Law No. 224/2025 (December 26, 2025) imposed a linear reduction of federal tax

benefits, initially restricting IRPJ, CSLL, and COFINS exemptions to entities holding OSCIP or Social Organization status only. This created immediate concerns for the broader universe of non-profit entities - associations, foundations, and CEBAS-certified entities - that rely on these exemptions but do not hold those specific designations. Normative Instruction No. 2,307/2026 provided regulatory relief by clarifying that exemptions under Article 15 of Law No. 9,532/1997 continue to apply to non-profit organizations more broadly. Complementary Law Project No. 11/2026, introduced in the Senate by Senator Flávio Arns (PSB/PR), seeks to formally consolidate this correction at the legislative level and is currently pending a vote.

The retraction of international funding - particularly following the suspension of USAID resources - has been documented by GIFE (Group of Institutes, Foundations and Enterprises) as creating a more challenging fundraising environment for organizations working on development, human rights, and environment, with organizations reporting increased pressure to restructure their funding strategies and reduce dependence on international sources.

BARRIERS TO EXPRESSION

The Brazilian Constitution provides strong formal protections for freedom of expression. Under Article 5 of Chapter 1, individuals are guaranteed:

- IV – Freedom of thought, with anonymity prohibited;
- V – The right of reply proportional to the offense, and the right to compensation for moral, material, or image-related damages;
- IX – Freedom of intellectual, artistic, scientific, and communication activities, free from censorship or licensing;
- XIII – Freedom to engage in any profession, trade, or work, subject to legal qualifications;
- XIV – The right of access to information, and protection of source confidentiality when required by professional activity.

Brazil's *Marco Civil da Internet* (Digital Bill of Rights), adopted in 2014, provides strong protections for civil rights online. It affirms freedom of expression, net neutrality, and data privacy, and sets a legal framework for responsible internet use.

There are no legal restrictions on the ability of individuals or CSOs to criticize the government or to advocate for sensitive causes, including human rights and democracy issues. At the same time, however, those who do so receive little legal protection or institutional support.

Threats to Journalists

Brazil is considered one of the most dangerous countries for the exercise of free expression, particularly for those who engage in public-facing activities such as journalism and activism. Independent monitoring organizations have documented a pattern of threats and violence:

- Journalists have been murdered for reporting and investigating public interest issues. Between 2012 and 2017, Article 19 recorded 177 serious violations, including homicides, attempted murders, death threats, and kidnapping, against communicators in Brazil.
- Foreign journalists have also been subject to attacks. In June 2022, British journalist Dom Phillips disappeared while reporting on indigenous communities in the Amazon. Phillips' disappearance was not an isolated case. According to the annual report "Violations of Freedom of Expression" of the Brazilian Association of Radio and TV Broadcasters, 230 media professionals were targets of

violence in Brazil in 2021, a 21.69% increase over 2020.

These incidents are rarely met with accountability. Investigations are often superficial, and impunity prevails, especially where state actors or local authorities are implicated. The influence of local power on the investigation process often prevents these cases from being properly investigated and keeps perpetrators from being brought to justice.

Government Harassment

Although the government led by President Luiz Inácio Lula da Silva has restored normal relations between the media and state agencies after Jair Bolsonaro's term, which was marked by constant hostility towards the media, structural challenges persist. During the past decade, at least 30 journalists have been murdered in Brazil, making it the region's second deadliest country for reporters during that period. Most vulnerable have been bloggers, radio hosts and independent journalists working in small- and medium-sized municipalities, covering corruption and local politics. Online harassment and violence against journalists, especially women, continue to rise.

From 2019 to 2023, during the administration of Bolsonaro, more than 200 cases of individuals being targeted for expressing dissent were documented. In June 2019, for example, Preta Ferreira, a singer, cultural producer, and activist affiliated with the Roofless Movement, was imprisoned for 109 days without clear grounds. She was released in October 2019 after a habeas corpus petition. Notably, the National Security Law, enacted during the military dictatorship in Brazil, was invoked in several of these cases to justify the legal claims that such opinions are a threat to national institutions.

The Lula administration (2023-present) has ceased the systematic practices of judicial persecution of activists and CSOs that characterized the Bolsonaro period, but significant challenges persist related to political polarization and the hostile legislative environment. The main pressure mechanism has migrated from the Executive to the Legislative branch, with the conservative National Congress maintaining a restrictive agenda regarding civil society. This manifests primarily through the "Anti-NGO Package" and persistence of narratives that question the legitimacy of CSOs.

Additionally, the period from June to August 2025 witnessed the application of US Magnitsky Act sanctions against Brazilian officials, while the implementation of commercial tariffs have been strategically timed to coincide with critical phases of legal proceedings against former President Bolsonaro for crimes against democracy. This external pressure has created an indirect climate of intimidation for CSOs working on accountability and democratic governance issues.

Advocacy and Political Engagement

Brazilian law does not prohibit CSOs from engaging in political or legislative advocacy. Associations and foundations may advocate for or against legislation and public policies and freely support candidates for public office. The only explicit limitation on political activities applies to public interest CSOs (OSCIPs), which may not take part in political campaigns under any circumstances or support political parties or politicians in any way (Law nº 9.790/99, Article 16). This includes political party activities and the nomination of candidates for parliamentary and local government elections at the county level. In addition, tax law stipulates that tax deductions are only allowed for donations to CSOs that do not engage in political party activities (Law nº 13.019/2014, Article 84-C).

Brazilian Election Law (Law nº 9.504/1997) prohibits foreign entities and not-for-profit organizations that receive funds from foreign or governmental sources from donating money to political campaigns. Similarly, a domestic not-for-profit organization that has been declared as a public benefit entity or has obtained OSCIP designation cannot donate to political campaigns.

Media Ownership

Media ownership is subject to strict nationality requirements. Media outlets (newspaper, radio, and television companies) must be owned by native Brazilians; individuals naturalized for at least 10 years; or legal entities established under Brazilian law, with headquarters in the country and at least 70% of the voting capital held by native Brazilians or those naturalized for at least 10 years.

BARRIERS TO ASSEMBLY

The Brazilian Constitution guarantees the right to peaceful assembly, stating in Chapter 1, Article 5, Section XVI that “all persons may hold peaceful meetings, without weapons, in places open to the public, regardless of authorization provided that they do not frustrate another meeting previously called for the same place, subject only to prior notice to the competent authority.”

Advance Notification

Under Brazilian legislation, organizers of public meetings, demonstrations, parades, and protests must provide advance notice of their plans to the authorities. This requirement is not a request for authorization, but rather a mechanism to prevent conflicts between simultaneous events and to safeguard other constitutionally protected rights, such as freedom of movement and public safety. Local procedures related to notification are generally reasonable and do not impose undue burdens on organizers or participants.

In April 2018, the Supreme Court ruled on Case RE 806339, finding that the constitutional requirement of prior notice for assemblies is satisfied by a transmission of information from protest organizers that allows the authorities to facilitate peaceful gatherings and avoid scheduling conflicts. This affirmed that the notice is not a request for permission, but rather a practical safeguard.

Use of Excessive Force

Despite constitutional protections, excessive use of force by security forces during public assemblies remains a persistent concern.

Police repression of protests has been especially harsh against groups opposing the government and advocating for social rights. The 2013 nationwide protests, which began in São Paulo over bus fare hikes, were met with violent police crackdowns that ended up escalating the movement, which then broadened to include wider demands for social and political reform.

Investigative journalists have also been victims of police abuse while covering protests. For example, some have been injured by less lethal weapons, such as pepper spray and rubber bullets.

Following the 2013 demonstrations, there was a surge in legislative proposals aiming to regulate protest activity. In 2013, Law nº 6.528/2013 was passed in the state of Rio de Janeiro. The law establishes rules for public demonstrations and bans the wearing of masks during demonstrations. The law’s constitutionality remains under review by the Federal Supreme Court (ARE 905149, pending as of November 2019).

Criminalization of Protests

Protesters have been subject to arbitrary arrest and criminal charges. For instance, 23 demonstrators were arrested during the 2014 World Cup and later sentenced to prison.

The Anti-Terrorism Law (Law nº 13.260/2016), passed just before the 2016 Rio Olympics, contains vague definitions of terrorism. Although it formally excludes political, social, trade union, religious, class, and professional movements, its language has raised concerns that it could be used to criminalize CSOs and social movements.

The misuse of criminal charges, such as “contempt of authority” under the Penal Code, continues to be reported as a tactic to suppress protests. This issue has not yet been substantively addressed by the courts.

The criminalization of protests gained momentum with the events of January 8, 2023, when Bolsonaro supporters invaded and vandalized the headquarters of the Three Powers in Brasília. This resulted in more than 1,400 arrests and reignited debates about the limits between legitimate protest and anti-democratic acts. However, human rights organizations also warned of the risk that the response to these events might be used to justify broader restrictions on the right to protest.

Lastly, the "Anti-NGO Package" bills that expand the application of the Anti-Terrorism Law (especially PL nº 1964/2023 and PL nº 3283/2021) are seen as potential instruments for criminalizing legitimate protests by social movements. The Supreme Federal Court has sought to balance the protection of democratic order with the preservation of fundamental rights of demonstration, establishing more rigorous criteria for characterizing terrorist acts.

Restrictions on Time, Place, and Manner

There are few legal restrictions in Brazil regarding the time and place of assemblies or demonstrations.

Brazil also generally permits public demonstrations without significant restriction on the use of symbols or imagery. One exception is the use of the Nazi swastika. Law nº 9.459/1997, which criminalizes xenophobic and intolerant practices, particularly those based on race, color, ethnicity, religion, or national origin, prohibits the manufacture, trade, distribution, or public display of the Nazi swastika when used to promote Nazism. The law targets the intent behind the symbol's use, rather than the symbol itself.

More recently, religious groups have lobbied for laws prohibiting the use of religious symbols during public gatherings, particularly those associated with LGBTQ+ rights.

In 2011, the Supreme Court unanimously upheld the legality of the so-called "marijuana march," which advocated for the decriminalization of the drug. In its ruling, the Court recognized the breadth of constitutional rights of assembly and free expression of thought, emphasizing that these rights can only be limited when directly inciting illegal actions.

Counter-demonstrations

Brazilian law does not specifically regulate counter-demonstrations. During the impeachment of President Dilma Rousseff in 2016, opposition political groups organized various protests in neighboring localities. Authorities generally sought to maintain public order and protect competing assemblies.

Additional Resources

This section contains links to external reports and news reports relevant to civic freedoms. The Historical Notes section contains links to past developments which ICNL has reported on. Click a subheading for more, or [click here to expand all subheadings](#).

GLOBAL INDEX RANKINGS

Ranking Body	Rank	Ranking Scale (best - worst possible)
UN Human Development Index	84 (2025)	1 - 193
World Justice Project Rule of Law Index	78 (2025)	1 - 143
Transparency International	107 (2025)	1 - 180
Fund for Peace Fragile States Index	78 (2024)	179 - 1

Ranking Body	Rank	Ranking Scale (best - worst possible)
Freedom House: Freedom in the World	Status: Free Political Rights: 30 Civil Liberties: 43 (2026)	Free/Partly Free/Not Free 40 - 0 60 - 0

REPORTS

UN Universal Periodic Review Reports	Brazil UPR page
UN Human Rights Reports	<ul style="list-style-type: none"> • Brazil OHCHR page • Report of the Special Rapporteur on torture and other cruel, inhuman or degrading treatment or punishment on his mission to Brazil
Council on Foundations Country Notes	Report on Brazil
U.S. State Department	• 2024 Human Rights Report (Brazil)
Human Rights Watch	World Report 2026 (Brazil)
IMF Country Reports	Brazil : 2017 Article IV Consultation-Press Release; Staff Report; and Statement by the Executive Director for Brazil Update to Brazil 2025 Article IV Consultation
International Commission of Jurists	Certain Questions concerning Diplomatic Relations (Honduras v. Brazil)
ICNL Online Library	Brazil
Chambers and Partners	The Tax Rollercoaster of Brazilian Civil Society Organizations (2026)

NEWS

[COP30: Landmark outcomes emerge from negotiations despite unprecedented geopolitical tensions](#) (November 2025)

At a moment widely recognized as the most geopolitically challenging and fragile for the Paris Agreement since its adoption a decade ago, COP30 approved a robust package of decisions that fulfilled its three core objectives: (i) strengthening multilateralism, (ii) connecting climate multilateralism to people, and (iii) accelerating the implementation of the Paris Agreement. COP30 successfully balanced forces between North and South, developed and developing countries, energy and nature, technology and people, commitments and implementation, mitigation and adaptation.

[How governments, businesses and civil society are paving the road to COP30](#) (January 2025)

The World Economic Forum Annual Meeting 2025 is the first large international gathering since the UN Climate Conference (COP29) held last year in Baku, Azerbaijan, and the next COP30 in Brazil is on the agenda in Davos. Home to some of the world's most important natural ecosystems – from the highlands of the Andes to the lowlands of the Amazon, the location of COP30's host city, Belém – Latin America is one of the regions most vulnerable to climate change. The next climate summit in Brazil, a year after

Colombia hosted a COP on biodiversity, is an indication of the region's commitment to climate action. But the road to COP30 is far from smooth, as President Donald Trump's executive order pulling the United States out of the Paris Agreement on his first day in office shows. Elsewhere, signs of cooperation are strong, and increasingly so too in Latin America, with important contributions from stakeholders from governments, the private sector and civil society.

[Systems of Discrediting, Judicial Harassment, and Tech Take Down Journalists](#) (September 2023)

Journalism and journalists have been attacked in many ways in Brazil by public and private actors, including the previous president who was very explicit in how he despised journalism and journalists, particularly female journalists. Journalism as a trusted information source has been discredited little by little, and today we face a difficult situation when it comes to public trust in relation to the media in general.

[Commission of Inquiry on January 8 begins](#) (June 2023)

The work of the Joint Parliamentary Commission of Inquiry (CPMI, in Portuguese) on January 8, the day of the invasion of the headquarters of the Three Brazilian Powers by coup rioters in Brasília. The session for presenting and voting on the work plan was scheduled to take place on June 1, but was postponed so as not to disturb the processing of the Provisional Measure (MP) that reorganized the ministries of the government of Luiz Inácio Lula da Silva (Workers' Party).

[NGOs depart from environmental policy councils and water resources agencies](#) (November 2022)

Seven NGOs announced their departure from the State Council for Environmental Policy (Copam) and the State Council for Water Resources of Minas Gerais. They claim that they do not agree with the environmental policy of the current government.

[Massive marches in Brazil to demand the removal of Jair Bolsonaro](#) (October 2021)

Thousands of people protested in the streets of 251 cities of Brazil against President Jair Bolsonaro and in favor of impeachment. The protests had their epicenter in capitals such as Rio de Janeiro, Recife, Salvador, Fortaleza, Goiania, Teresina, Belem, Sao Luis and Florianópolis. On the posters carried by the protesters were seen slogans such as "Bolsonaro genocidal and corrupt" or "Vaccine in the arm, food on the plate and out with Bolsonaro."

ARCHIVED NEWS

[Brazilian Coalition of CSOs for the FATF-GAFI](#) (November 2020) (Portuguese)

[Announcement to send army troops to remove the 11 ministers of the Supreme Federal Court](#) (August 2020) (Portuguese)

[Declaration against censorship in Brazil](#) (August 2020) (Portuguese)

[Brazil restricts access to government information amid COVID-19 emergency](#) (March 2020)

[Preta Ferreira and other activists gain freedom](#) (October 2019) (Portuguese)

[Environmental 'Xiitas' campaign against Brazil](#) (July 2019) (Portuguese)

[STF decides that councils created by law cannot be extinguished](#) (June 2019) (Portuguese)

[The new government has established a regressive, anti-rights agenda](#) (February 2019)

[Bolsonaro presidential decree grants sweeping powers over NGOs in Brazil](#) (January 2019)

[Charities Aid Foundation World Giving Index 2018](#) (December 2018)

[Six months on, slain black activist still symbol of hope in Brazil](#) (September 2018)

[Government must not deploy Armed Forces to halt national strike](#) (April 2018)

[Brazil Looks to Crack Down on Fake News Ahead of Bitter Election](#) (February 2018)

HISTORICAL NOTES

Following the end of Brazil's military dictatorship (1964-1985), the country embarked on a process of democratization. This culminated in the adoption of the 1988 Constitution, known as the "Citizen Constitution," which enshrined Brazil as a Democratic State governed by the rule of law, with political pluralism and citizen participation as foundational principles.

Nearly forty years later, democracy in Brazil is still a work in progress. Democracy in Brazil experienced significant challenges during the Bolsonaro administration (2019-2022), with systematic attacks on civil society and democratic institutions. Following Lula's election in 2022 and the restoration of many participatory councils in 2023, there has been partial improvement in the democratic environment. However, challenges persist due to the conservative composition of Congress and ongoing legislative threats to civil society space.

2011-2016: New Legal Framework

During the 2010 presidential campaign, *Plataforma por um novo Marco Regulatório das Organizações da Sociedade Civil*, a coalition of CSOs, urged candidates to prioritize the regulatory reform for the sector.

The legal and financial challenges facing civil society at that time were clear. As acknowledged by the [European Union](#), while state funding was available to CSOs, no national legislation guaranteed a fully transparent distribution of funding based on clear criteria. At the same time, foreign funding for CSOs was dwindling, affecting CSOs working on environmental issues, development, and human rights, who did not want to rely on state funding.

CSOs demanded a new regulatory framework that would improve the mechanisms and conditions for partnerships with the state and safeguard their overall role and viability. Under President Dilma Rousseff, this demand gained momentum. In July 2014, Law nº 13.019/2014 was enacted to regulate partnerships between CSOs and public authorities. It introduced objective criteria and procedures for engaging CSOs across all levels of government, increasing legal certainty for such relationships.

Challenges after the 2018 Election

In October 2018, general elections took place. The presidential election was characterized by controversy and social protests. Former president Luiz Inácio Lula da Silva, who led early polls, was disqualified after being imprisoned on corruption charges—a move criticized by the UN Human Rights Committee, which called for his right to run to be upheld. However, Brazil's Supreme Court rejected this view, asserting that the Committee lacked legal authority.

In addition to the institutional and legal controversies, social protests and some cases of violence occurred. Jair Bolsonaro, who eventually won the election, was stabbed during the campaign and was hospitalized for several days. During electoral rallies and interviews, Bolsonaro also made troubling statements, such as "we are going to put an end to all activism in Brazil" and "there will be no public financing to CSOs." Moreover, supporters of Bolsonaro made controversial statements regarding gender and ethnicity.

Bolsonaro's official [government plan](#) was called "Brazil above everything, God above all." In the plan, Bolsonaro called himself a defender of freedom of opinion, information, press, and internet, as well as of political and religious freedom. However, the government plan also envisioned socially conservative proposals to lower the age of criminal responsibility to 16; amend the Disarmament Statute; classify invasions of rural and urban properties as terrorism; rewrite the Constitution to "exclude any relativization of private property;" and prioritize victims of violence over broader human rights protections. (See p. 32.)

On January 1, 2019, Bolsonaro's first day in office, the government issued Provisional Measure nº 870, restructuring federal ministries and granting the Presidency authority to supervise and coordinate the activities of international and national CSOs in Brazil. This prompted swift opposition from civil society. After advocacy efforts, Congress revised the language in the subsequent Law nº 13.844/2019, partially restoring institutional safeguards. Nonetheless, Bolsonaro's administration subjected CSOs to intensive administrative and fiscal oversight, straining their capacities

2019-2022: Civil Society under Pressure

In April 2022, after Brazil entered the Organization for Economic Co-operation and Development (OECD), Brazilian CSOs submitted a letter to the OECD denouncing setbacks to democratic norms under Bolsonaro's leadership. According to the letter, there had been a 138% increase in cases of invading indigenous territories; Brazil declined nine positions in international rankings on the freedom of the press; and Brazil saw a record-high number of land conflicts since 1985.

The 2022 Election and Democratic Reset

The October 2022 elections were marked by intense political polarization and misinformation campaigns spread through social media. Former President Luiz Inácio Lula da Silva was narrowly elected with 50.9% of the vote, defeating Bolsonaro. While his victory was welcomed by many in civil society, it came with substantial challenges. Notably, the right and far-right gained strength in both chambers of Congress, complicating governance and potential reforms.

In January 2023, Lula's administration took office and began reversing measures of the previous government, including restoring participatory councils such as the National Council on People and Traditional Communities.

2023: Efforts to Delegitimize Civil Society

On May 17, 2023, a Parliamentary Commission of Inquiry (CPI) was launched to investigate the Landless Workers' Movement (*Movimento sem Terra* or MST), including its "real purpose" and funders. Soon after, on June 14, another CPI was created to investigate CSOs, especially those conducting activities in the Amazon region. Although a CPI must identify a specific issue to be investigated, the goals of this CPI were excessively broad, covering a period of 21 years. The CPI aimed to investigate alleged misuse of public and foreign funding by CSOs; the alleged deviation of CSOs from their purposes; and claims that CSOs acted against the national interests, abused power, and acquired land.

Although framed as an accountability measure, the CPI was widely viewed as an attempt to delegitimize and persecute CSOs. In December 2023, the commission published a final report. While no crimes were identified, it recommended stricter conflict-of-interest regulations and stronger laws on transparency and governance.

Attached to the final report were several draft bills. In line with the CPI, the regulatory measures aimed to further delegitimize CSOs. The legislative changes recommended by the CPI have been formally presented as bill drafts in the Senate Federal in 2023, constituting the series PL nº 6047-6054/2023 and PLP nº 262/2023. These bills are currently at different stages of consideration in thematic committees, offering civil society ongoing opportunities for engagement and advocacy.

2024 to 2025: Brazil's Leadership on the Global Stage

In 2024, Brazil assumed the presidency of the G20, opening a new chapter for international engagement on major global challenges, such as climate change, international security, national indebtedness, digital transitions, and poverty alleviation. The G20 Engagement Group provides CSOs with a formal platform to voice their demands before the G20 leadership related to social and economic development. This became a space for Brazilian CSOs to raise their concerns and to influence decision-making.

In November 2024, Brazil hosted the G20 Summit, which led to the creation of the Global Alliance against

Hunger and Poverty, an initiative aimed at eradicating hunger in the world by 2030. In addition, Brazil created the G20 Social, which allowed CSOs to hold events prior to the official event to address and contribute to the central themes of debate of the G20. Furthermore, discussions held in the Civil Society 20 (C20), the Foundations Platform (F20), and D20 (a civil society project to promote the participation of people with disabilities in the G20 agenda) were of fundamental importance.

In November 2025, Brazil will host COP 30—the 30th UN Climate Change Conference—in Belém, marking the 10th anniversary of the Paris Agreement. Significant mobilization from Brazilian and international civil society is expected, although geopolitical uncertainties—particularly from the US—may shape the event's dynamics.

External Pressure and Democratic Sovereignty (Mid-2025 Onwards)

The period from June to August 2025 has been marked by unprecedented escalation in US government pressure on Brazilian sovereignty. This external interference represents a new form of pressure on civil society that differs qualitatively from traditional domestic government harassment.

The strategic use of economic coercion tools - including Magnitsky Act sanctions and commercial tariffs - to influence Brazil's internal judicial processes represents a concerning development for civil society organizations. Unlike direct government persecution, this form of pressure operates through diplomatic and economic leverage that creates indirect pressure on organizations working on sensitive governance issues; stigmatization of international cooperation as civil society partnerships become associated with geopolitical tensions; complicated funding environments where organizations face scrutiny for maintaining legitimate international relationships; and rhetorical weaponization of human rights discourse to justify interference in democratic processes.

This development is particularly significant as it demonstrates how external pressures can compound domestic restrictions (such as the "Anti-NGO Package") to create a more complex and challenging environment for civil society operations. Organizations report that this external dimension adds new layers of complexity to their work, requiring them to navigate not only domestic political hostility but also international geopolitical tensions.

The enactment of Complementary Law No. 227/2026 represented the most significant positive development for the philanthropic financing environment by establishing objective national criteria for donation tax exemptions and removing longstanding uncertainties. Legislative threats nonetheless persist, particularly those targeting foreign funding and civil society activities on indigenous and border territories.

Key Events

In June 2022, 71 CSOs from different fields submitted a letter to U.S President Joseph Biden to express “concern that Brazilian President Jair Bolsonaro will be using his upcoming meeting with you to disingenuously claim that your administration endorses his attacks on democracy, free and fair elections, the environment, science, basic human rights, and the Amazon Rainforest”. According to the letter, Mr. Bolsonaro filled his Cabinet with white supremacists and compared Afro-Brazilians to cattle, and encouraged physical violence against the LGBTQIA+ community.

In May 2022, a Coalition of 200 CSOs delivered a manifesto to the Federal Supreme Court and the Supreme Electoral Court opposing systematic attacks from President Jair Bolsonaro and his supporters to the electoral process and to electoral Brazilian institutions, including his suggestions to not follow the electoral process and to have a parallel counting of votes by the Armed Forces instead of by the Electoral Justices. Regarding the general elections scheduled for October 2022, the UN Special Rapporteur on the right to association and peaceful assembly stated the State must ensure that all electoral processes are non-discriminatory, free of misinformation, fake news, and hate speech.

In April 2022, after Brazil entered the OEDC, Brazilian CSOs submitted a letter to the OECD denouncing President Jair Bolsonaro government and emphasizing how since he took office the country has been

experiencing severe setbacks in policies and practices that are crucial for democratic stability. As per the letter, there was a 138% increase of cases of invasion of indigenous territories; a decline of nine positions for Brazil in the international rankings of freedom of the press; and the highest number of conflicts over land in the country since 1985.

In April 2022 the UN Special Rapporteur on the Right to Peaceful Assembly and Freedom of Association, Mr. Clément Nyaletsossi Voule, visited Brazil and declared that he “found in Brazil an organized and diversified civil society, which is suffering strong attacks and threats for defending human rights.” He also pointed out to the high rates of violence against human rights defenders, journalists, and leaders from indigenous groups, quilombolas and favelas, who are being persecuted for defending human rights and denouncing their violations in their territories.

In addition, research published in 2021 by the Brazilian Center for Analysis and Planning (Cebap) showed that 75% of national councils and committees were eliminated under the Bolsonaro government. Voule recognized the elimination of national councils by the federal government as a challenge to freedom of assembly and association in Brazil. He criticized the shrinking of civic space in Brazil and recommended the restoration of the 650 national councils that were eliminated during the government of Bolsonaro.

In March 2021, more than 70 Brazilian CSOs launched a global alert about the situation of human rights in Brazil during the 46th session of the UN Human Rights Council. The joint statement highlighted how human rights have been dramatically deteriorating during the first year of President Bolsonaro’s government. During the previous 45th session of the Human Rights Council, on September, 14, 2020, Michelle Bachelet, the UN High Commissioner for Human Rights, also highlighted the increasing involvement of the military in public affairs and law enforcement in Brazil and acknowledged that despite the challenging security context “any use of the armed forces in public security should be strictly exceptional, with effective oversight.”

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