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Snapshots on non-profit law and tax worldwide

This column provides highlights of recent legal and fiscal developments affecting non-profit organizations (NPOs). It is necessarily selective. Further information on these and other relevant subjects can be found in recent issues of *SEAL Magazine*, the *International Journal of Not-for-Profit Law (IJNL)*, the *International Journal of Civil Society Law (IJCSL)* and the *IJCSL Newsletter*.¹



ICNL is an international not-for-profit organization that facilitates and supports the development of civil society and the freedom of association. For more information, visit www.icnl.org

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AFGHANISTAN Vague constitutional protection for freedom of association

The recently adopted Afghani Constitution includes only one provision related to freedom of association, under which citizens 'have the right to form social organizations for the purpose of securing material or spiritual aims in accordance with the provisions of the law'. It also protects the 'right to form political parties in accordance with the provisions of the law', though with certain restrictions.

See www.oefre.unibe.ch/law/icl/af__indx.html

CANADA First report on 'The Accord'

The Volunteer Sector Initiative has published its first report on progress to date under 'The Accord', an agreement reached between the Canadian Government and voluntary sector on relations between them. Recognizing that the changes sought 'cannot be achieved easily or quickly', the report looks at achievements to date and future priorities.

See www.vis-isbc.ca

CEE-NIS NGO tax law survey updated and expanded

ICNL has published the second edition of its *Survey of Tax Laws Affecting NGOs*, looking at the tax treatment of NGOs in 16 CEE

countries, plus a similar survey of 12 NIS countries. They include easy-to-reference charts and detailed analyses of the tax treatment of NGOs in each country. The original *CEE Tax Survey* proved extremely valuable in supporting tax reform initiatives in several countries.

The surveys are available at www.icnl.org

CROATIA Innovative law facilitates NGO-government partnerships

The Croatian Parliament has established an innovative vehicle for facilitating NGO-government partnerships – the National Foundation for Civil Society Development. See p33 of this issue of *Alliance*.

See www.icnl.org

HONDURAS New NGO registry spurs framework law initiative

Recent Executive Decrees have galvanized NGO sector support for efforts to promote a framework law governing Private Development Organizations (OPDs). The Decrees established a new registry of civil associations – the Unit of Registration and Supervision of Civil Associations (URSAC) – and requires all civil associations to be registered. It is empowered to order audits at associations' expense and to strip them of legal personality for violating any law or provision of the decree, or for failing to comply with their own objectives. URSAC powers are not limited by any framework law setting out standards for the forms, functions, limitations or rights of civil associations, which has generated substantial concern among OPDs.

For more information, see www.foprideh.org.hn

INTERNATIONAL New legal framework guidelines

In January, the Open Society Institute (OSI) published a new edition of *Guidelines for Laws Affecting Civic Organizations*, written by Leon Irish and Karla Simon (ICCSL) and Robert Kushen (OSI), assisted by ICNL staff. It updates and restates principles for the type of legal framework within which civil society can grow and thrive.

See www.iccsl.org

IRAQ New coalition authority requires NGO registration

In November, the Coalition Provisional Authority (CPA) enforced an order providing for the registration and regulation of NGOs, under which any NGO 'wishing to operate programs in Iraq' must be registered with the NGO Assistance Office, Ministry of Planning and Development Cooperation. Unregistered NGOs cannot operate in Iraq. The CPA clearly wishes to keep NGOs on a short leash: registration requires provision of information on planned activities, revenue, assets, liabilities, major income sources and loans.

See www.cpa-iraq.org/regulations

KAZAKHSTAN Restrictive draft NGO law rejected

President Nazarbayev has rejected the government's restrictive draft NGO law – a major achievement for the NGO coalition that has opposed its adoption since early 2003, in response to the Ministry of Culture and Public Accord's unwillingness to consider local NGOs' recommendations.

Also encouraging is a recent amendment to the draft Budget Code clarifying that 'state financing' does not include 'state

¹ SEAL is published by the European Foundation Centre under the auspices of its Orpheus Programme. It is available by subscription or online at www.efc.be/publications/sealabstract.html

IJNL is published by ICNL and available online at www.icnl.org or by email subscription.

IJCSL and the monthly IJCSL Newsletter are publications of the International Center for Civil Society Law (ICCSL) and are published on the ICCSL website at www.iccsl.org