

## COMPARATIVE OVERVIEW

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# The structure of the legal regulation of non-commercial organizations in various countries

OCTOBER 31, 2025

### Introduction

The Republic of Tajikistan (RT) is currently developing a new Law on Non-Commercial Organizations (Draft Law on NCOs). Several civil society representatives have asked the International Center for Not-for-Profit Law (ICNL) to provide an overview of the structure of legal framework for non-commercial organizations (NCOs)<sup>1</sup> in other countries whose experience could be useful for RT.

Each state determines its own legislative structure. However, international practice shows that effective legislation should be logically simple and clear, avoid overlapping or duplicative regulation, and be sufficiently precise to ensure consistent application. Despite differences in NCO legislation, a number of common features can be identified among states with similar legal systems, particularly civil law countries (including Western and Eastern Europe and post-Soviet states) and common law countries (such as the United States and the United Kingdom).

Civil law countries can be broadly divided into Franconian (e.g., France, Spain) and Germanic (e.g., Germany and Central European states) systems. Tajikistan, like most Central Asian and Eastern European countries, follows the Germanic civil law tradition. Therefore, this Overview will focus on the experience of Germanic civil law countries in regulating NPOs, as it is the most relevant for Tajikistan.

In this Overview we will consider:

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<sup>1</sup> In this document, a non-commercial organization (NCO) refers to an organization officially recognized under national law as a legal entity that, in a specific legal system, is not part of the government structure and does not operate for profit, i.e., any profits earned are not distributed to the founders, members, their heirs, or creditors, but are used exclusively to achieve the organization's statutory objectives.

1. Fundamental differences between the civil law and common law systems, as well as between the Franconian and German civil law systems in regulating NCOs.
2. Laws regulating NCOs in European countries.
3. The structure of NCO legislation in post-Soviet states.
4. The draft Law on NCOs in the context of current legislation of the RT.
5. Recommendations for NCO legislative reforms in the RT.

This Overview does not address specific regulations for individual NCO legal forms, as there is a wide range of forms that are often unique to each country. To clarify the structure of the legal system, we provide examples of the most common legal forms in civil law countries: associations (unions)<sup>2</sup> and foundations.<sup>3</sup> Further, issues such as taxation, state funding, the status of charitable or public benefit organizations, NCO registration and reporting, and other matters related to the regulation of specific aspects of NCO activities are beyond the scope of this Overview.

**I. Fundamental differences between the civil law and common law systems, as well as between the Franconian and German civil law systems in regulating NCOs.**

*I.I. Differences between civil and common law systems.<sup>4</sup>*

**Common law states (common law)** include, first and foremost, Great Britain and former British colonies or protectorates, including the US.

The main characteristics of the common law system:

- There is not always a written constitution and/or codified laws (codes).
- Court decisions are binding in all other similar cases until these decisions are overturned by the same court or changed by new legislation.
- Greater freedom to enter into contracts – the law provides only a minimum set of mandatory requirements for contracts; this means that all obligations and important provisions must be spelled out in the contract itself.
- The general principle is: “everything that is not prohibited by law is permitted.”

Thus, the common law system contains fewer mandatory rules, and regulations are often formed based on judicial practice. However, the state may adopt special legislation to

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<sup>2</sup> For the purposes of this Overview, "association" means "an organized and independent non-profit entity based on the voluntary association of individuals linked by common interests, activities or purpose. The association does not necessarily have to be a legal entity, but must possess some institutional form or structure" (Paragraph 38 of the Guiding Principles).

<sup>3</sup> For the purposes of this Overview, a "foundation" is understood to mean a non-membership non-profit organization established by citizens and/or legal entities on the basis of voluntary property contributions and pursuing non-commercial goals.

<sup>4</sup> This section uses material from the article "Key Features of Common and Civil Law Systems," World Bank Group, Public-Private Partnership Resource Center at <https://ppp.worldbank.org/key-features-common-and-civil-law-systems>.

protect citizens' interests in specific situations, such as laws safeguarding the rights of the weaker party in a transaction.

In common law countries, provisions on NCOs are primarily found in corporate laws (regulating lifecycle of NCOs as legal entities), as well as in tax legislation and legislation governing their special legal status. For example:

- in the UK – [the Companies Act 2006](#) and [the Charities Act 2011](#);<sup>5</sup>
- in Ireland – The Charities Acts 1961, 1973, and 2009 and the Companies Act 2014; the Trustees Act 1893;
- In Australia, the Corporations Act 2001, the Charities and Not-for-Profit Commission Act 2012 (ACNC Act), and the Charities Act 2013.

**States with a civil law system** include the former French, German, Spanish, Dutch, and Portuguese colonies and protectorates, including most of Central and South America, as well as Central and Eastern Europe and Asia. The civil law system is codified and derives from Roman law.

#### The main characteristics of the civil law system:

- The existence of a written constitution and codified laws (e.g. civil, administrative, criminal, labor, tax codes) that establish fundamental rights and obligations.
- Only legislative norms have binding legal force; court decisions are binding only on specific individual cases; however, courts may invalidate a legislative act, and in such cases, the decision is binding on everyone.
- Less freedom for contracts: The law contains many provisions that are binding on contracts, even if they are not written into the contracts themselves.

Regarding NCO regulation, provisions on freedom of association, and often on associations, are typically enshrined in constitutions, as well as in codes and/or special laws that govern specific NCO legal forms. For example, in Germany, Turkey, Hungary, the Netherlands, the Czech Republic, and Portugal, associations and foundations are regulated in civil codes, while in France they are governed by separate laws.

#### *Differences between German and Franconian (or Napoleonic) civil law.*

The Franconian (Napoleonic) and German civil law systems share a common origin, but also have some differences. The Napoleonic Code of 1804 predates the German Civil Code of 1900 by almost 100 years, which partly explains their differences, although the two legal systems have more similarities than distinctions.

In terms of NCO regulation, the main difference is that NCO organizational and legal forms are usually regulated in the civil code in countries with a German legal system (e.g., Germany, Italy), while in countries with a Franconian legal system (e.g., France, Finland),

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<sup>5</sup> The last significant changes were [adopted in 2022](#).

they are governed by separate laws. Despite this distinction, both systems share a commitment to legal certainty, the protection of freedom of association, and a clear definition of the legal status of NCOs.

## 2. Laws on NCOs in European countries

European countries use different legal structures to regulate NCOs (*see Table 1*). In some countries, NCOs are regulated primarily in the civil code (Germany, the Netherlands, Belgium, Portugal, etc.), while in others they are regulated through a separate framework law and/or separate laws governing specific NCO legal forms (France, Bulgaria, Luxembourg, Poland, etc.). Laws on NCOs exist in many countries, including Bulgaria, Italy, Luxembourg, Hungary, and Romania, and are therefore fairly widespread.

It is important to note that European countries usually lack multi-layered, overlapping regulation, whereby the same legal forms are regulated simultaneously by the civil code, the framework law on NCOs, and laws on specific legal forms. In recent years, several countries have simplified and unified their NCO legislation. For example, major reforms were carried out in Belgium, Luxembourg, and the United Kingdom.

### *Belgium*

In Belgium, as of May 1, 2019, the Law on Non-Profit Associations, Foundations, European Political Parties, and European Political Foundations was integrated into the new [Code on Companies and Associations](#). The reform aimed to simplify and improve the clarity of legislation for NCOs, as well as to ensure a level playing field for NCOs and commercial companies while preserving their fundamental differences. Specifically, NCOs can now engage in for-profit activities without restrictions, but they remain prohibited from distributing profits among founders, managers, and members, as this is the primary criterion for distinguishing between commercial and non-profit organizations. As with companies, NPOs can now file for bankruptcy and apply the provisions of the insolvency law and directors' liability.<sup>6</sup>

### *Luxembourg*

On June 28, 2023, the Luxembourg Parliament adopted a new [Law on Non-Profit Organizations and Foundations](#),<sup>7</sup> replacing the outdated law from 1928. The new law significantly simplifies and clarifies the regulation of NCOs. For example, it eliminates several obligations for NCOs, such as the annual submission of a list of members to the state register, the requirement to include contact information for NCO managers in the statutes, and the requirement to obtain a court decision when amending the statutes or liquidating an association. The board of directors may now meet remotely and send official

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<sup>6</sup> "What is a nonprofit?" by HUB.BRUSSELS at <https://info.hub.brussels/en/guide/start-business-formalities/what-nonprofit-organization-npo>.

<sup>7</sup> Further amendments were made to the law in 2024 by [Law No. 8420](#), published on December 4, 2024, and which entered into force on December 13, 2024.

communications by email. Only two founders, instead of three, are now required to establish an association. A tiered accounting and reporting system has been introduced, with simplified rules for small associations. The minimum endowment capital required for foundations has been reduced from €250,000 to €100,000. Foundations may continue operating if their capital falls to €50,000; if it drops below that amount, the board of directors must decide whether the foundation will continue or be liquidated. The requirement to sell inherited property within six months if it is not directly related to the foundation’s purpose has also been abolished. The law also includes a number of other significant simplifications aimed at further modernizing the regulation of NCO activities.

#### *United Kingdom*

In 2022, the UK implemented reforms that amended the Charities Act of 2011. This reform significantly simplified the regulation of charitable organizations. The changes include, for example, simplifying the procedure for amending the constitutional documents of a charitable organization. Charitable organizations undergoing reorganization through a merger with other organizations now have the right to transfer previously received donations to the reorganized entity. The new law also allows charitable organizations to use assets from a small endowment fund of up to £29,000 without obtaining permission from the Charity Commission, to take loans of up to 25% of the value of their endowment fund, and to pay trustees (similar to members of a board of directors) for services they provide to the organization (e.g., advice on real estate leasing or IT issues).

**Table 1: Experience of European countries**

#	Country	Civil Code	Law on NCOs	Law on Public Associations
1	Austria	No	No	Federal Association Act 2002 ( <u>Vereinsgesetz 2002 BGB I 66/2002</u> ) Foundation and Federal Fund Act (BStFG 2015)/ <u>Bundes - Stiftungs and Fondsgesetz 2015</u> Private Foundations Act of 1993 (PSG)/ <u>Privatstiftungsgesetz on October 14, 1993</u>
2	Belgium	<u>The Code of Companies and</u>	No	No

		<u>Associations 2019</u>		
3	Bulgaria	No	<u>Law on Non-Profit Legal Entities 2001</u>	No
4	Hungary	<u>Civil Code (Act IV of 1959)</u>	<u>Act CLXXV of 2011 on the Freedom of Association, on Public-Benefit Status, and on the Activities of and Support for Civil Society Organizations</u>	No
5	Germany	<u>Federal Civil Code of Germany Bürgerliches Gesetzbuch or BGB, Book I</u>	No	<u>Law regulating public association law Vereinsgesetz 1964</u>
6	Spain	No <sup>8</sup>	No	<u>Organic Law 1/2002 of 22 March Regulating the Right of Association Law 50/2002, of December 26, on Foundations</u>
7	Italy	<u>Civil Code of 1942</u>	Third Sector Reform Act ( Law No. 106 of June 2016)  <u>Third Sector Code (Legislative Decree No. 117 of July 3, 2017)</u>	No
8	Luxembourg	<u>Civil Code</u> <sup>9</sup>	<u>Law on Non-Profit Organizations and</u>	No

<sup>8</sup> [Articles 35-39](#) of the Spanish Civil Code of 1889 address this, but there is no substantial regulation.

<sup>9</sup> It contains articles about associations that are not limited to non-profit organizations.

			<u>Foundations<sup>10</sup> from June 28, 2023</u>	
9	Netherlands	<u>Civil Code</u>	No	No
10	Portugal	<u>Civil Code of 1966</u>	No	<u>Law No. 66/98 (1998), approving the Model Charter of Non-Governmental Organizations for Development Purposes (Associations)</u> <u>Law No. 24/2012, July 9<sup>11</sup></u>
11	Poland	No	No	<u>Law on Associations of April 7, 1989</u> <u>Law on Foundations of April 6, 1984</u>
12	Romania	No	<u>Ordinance 26 on Associations and Foundations</u>	No
13	Slovakia	<u>Civil Code 40/1964</u>	No	<u>Citizens Civil Law Associations Act No. 83/1990, Coll. of March 27, 1990</u> <u>Law No. 213.1997 on non-profit organizations providing public benefit services No. 213\1997</u> <u>Law of July 2nd, 1997 on Non-Profit Organizations Providing Generally Beneficial Services</u>
14	Türkiye	<u>Civil Code of 2001</u>	No	<u>Law No. 5253 on Associations of November 4, 2004</u>
15	Finland	No	No	<u>Associations Act No. 503/1989</u>

<sup>10</sup> Further amendments were made to it in 2024 by [Law No. 8420](#), published on December 4, 2024, and which entered into force on December 13, 2024.

<sup>11</sup> The law regulates foundations.

				Foundation Act (487/2015)
16	France	No	No	Finnish <u>Associations Act of 1901</u> Philanthropy Development Act No. 87-571 of July 23, 1987 <sup>12</sup>  <u>Law No. 90-559 of July 4, 1990 on the establishment of corporate funds</u> and amendments to the content of the Law No. 87-571 on the development of philanthropy
17	Czech Republic	<u>Law No. 89/Civil Code of 2012</u>	No	No
18	Sweden	No	No	<u>Stiftelselag (1994:1220)</u> <sup>13</sup>

### 3. The structure of legislation for NCOs in post-Soviet states

Almost<sup>14</sup> all post-Soviet states, in addition to the provisions on non-commercial legal entities enshrined in their civil codes, have adopted separate laws regulating specific organizational legal forms of NCOs and/or framework laws on NCOs (see Table 2). These countries include, for example, Azerbaijan, Armenia, Kazakhstan, Kyrgyzstan, Latvia, Moldova, and the Russian Federation.

However, unlike European countries, several post-Soviet countries have multi-level, sometimes overlapping, regulations in which the same organizational legal forms of NCOs are governed by several laws at the same time.

#### *Kazakhstan*

In Kazakhstan, the Civil Code, the framework Law on NCOs, and the Law on Public Associations all regulate the activities of NCOs, resulting in a number of overlapping provisions, especially affecting public associations, which are the most common NCO legal

<sup>12</sup> This law regulates foundations.

<sup>13</sup> This law regulates foundations.

<sup>14</sup> Georgia is the only exception where the main NCO legal form is regulated by the Civil Code.

form. There is currently [an initiative](#) to develop a new, and possibly supplementary, law on non-governmental organizations, which could further exacerbate this overlap.

### *Uzbekistan*

Uzbekistan offers another example where the Civil Code, the Law on Non-Governmental Non-Commercial Organizations (NNOs), and the Law on Public Associations contain several overlapping provisions. Currently, Uzbekistan is planning to conduct a comprehensive initiative to inventory all “*normative legal acts (NLA) governing the activities of civil society institutions and harmonize them into a single NLA with supreme legal force.*”<sup>15</sup> A single law has potential advantages over multiple laws. However, implementing such a reform is extremely complex and may be impracticable, given that:

- it requires consolidating not only laws but all normative legal acts (NLAs); and
- it applies not only to traditional NGOs, such as public associations and foundations, but also to other organizations classified as “civil society institutions,” a term not defined in law and which includes mahallas, trade unions, religious organizations, and other legal forms.

Some Uzbek CSOs are concerned that the Law on Public Associations, which regulates most CSOs in Uzbekistan, will not be incorporated into a “single NLA with supreme legal force.” However, the main concern is that the reform may not lead to substantive improvements in legislation but instead result in a mechanical consolidation of NLAs into one document. Existing problems with NCO registration, access to foreign grants, requirements to obtain approval for events or staff travel abroad, and other issues would remain unresolved. Without removing these barriers, merely consolidating legislation will not improve the legal status of civil society.

**Table 2: Experience of post-Soviet countries**

#	Country	Civil code	Law on NGOs	Law on Public Associations	Law on Foundations, etc.
1	Azerbaijan	<a href="#">Civil Code of the Republic of Azerbaijan dated December 28, 1999</a>	<a href="#">Law of the Republic of Azerbaijan "On Non-Governmental Organizations"</a>	No	No

<sup>15</sup> Point 4 of the [Roadmap](#) for the implementation of the Concept for the Development of Civil Society in 2025: problems of civil society.

			<u>ns (Public Associations and Foundations) dated June 13, 2000</u>		
2	Armenia	<u>Civil Code of the Republic of Armenia</u>	<u>Law of the Republic of Armenia "On Non-Commercial Organizations" of October 23, 2001</u>	<u>Law of the Republic of Armenia on Public Organizations of January 16, 2017</u>	<u>Law of the Republic of Armenia on Foundations of December 26, 2002</u>
3	Belarus	<u>Civil Code of the Republic of Belarus</u>	No	<u>Law of the Republic of Belarus from October 4, 1994 No. 3254-X II On public associations</u>	<u>Decree of the President of the Republic of Belarus of July 1, 2005 No. 302 "On certain measures to streamline the activities of foundations"</u>
4	Georgia	<u>Civil Code of Georgia of June 26, 1997</u>	No	No	No
5	Kazakhstan	<u>Civil Code of the Republic of Kazakhstan of December 27, 1994</u>	<u>Law of the Republic of Kazakhstan dated January 16, 2001 No. 142- II "On Non-Commercial</u>	<u>Law of the Republic of Kazakhstan dated May 31, 1996 No. 3-I "On Public Associations"</u>	No

			<u>Organizations</u>		
6	Kyrgyzstan	<u>Code of the Kyrgyz Republic "Civil Code of the Kyrgyz Republic Part I" dated May 8, 1996</u>	<u>Law of the Kyrgyz Republic of October 15, 1999 No. III "On Non-Commercial Organizations"</u>	No	No
7	Latvia	<u>Civil Code of the Republic of Latvia of 1992</u>	<u>Law of the Republic of Latvia on Associations and Foundations of 14 November 2003</u>	No	No
8	Lithuania	<u>Civil Code of the Republic of Lithuania of July 18, 2000</u>	No	<u>Law of the Republic of Lithuania of January 22, 2004 No. IX-1969 "On Associations"</u>	<u>Law No. I - 1428/1996 "On Public Institutions"</u>
9	Moldova	<u>Civil Code of the Republic of Moldova (Book One. General Provisions) dated June 6, 2002 No. 1107-XV</u>	<u>Law of the Republic of Moldova on Non-Commercial Organizations of June 11, 2020</u>	No	No
10	Russian Federation	<u>Civil Code, September 2014</u>	<u>Federal Law No. 7-FZ On</u>	<u>Federal Law No. 82-FZ On</u>	No

			<u>Non-Commercial Organizations of January 12, 1996</u>	<u>Public Associations of May 19, 1995</u>	
11	Tajikistan	<u>Civil Code of the Republic of Tajikistan dated December 24, 2022 No. 1918</u>	No	<u>Law of the Republic of Tajikistan on Public Associations dated April 30, 2007 No. 310</u>	No
12	Turkmenistan	<u>Civil Code of Turkmenistan of June 28, 2025 No. 162-VII</u>	No	<u>Law of Turkmenistan on Public Associations of October 21, 2003</u>	No
13	Uzbekistan	<u>Civil Code of the Republic of Uzbekistan of December 21, 1995</u>	<u>Law of the Republic of Uzbekistan On non-governmental non-profit organizations dated April 14, 1999 No. 763-I</u>	<u>Law of the Republic of Uzbekistan On public associations of February 15, 1991</u>	<u>Law of the Republic of Uzbekistan On public funds of August 29, 2003</u>
14	Ukraine	<u>Civil Code of Ukraine of January 16, 2003 No. 435-IV</u>	No	<u>Law of Ukraine On Public Associations, 2013</u>	<u>Law of Ukraine "On Charity and Charitable Organizations" <sup>16</sup>, 2013</u>

<sup>16</sup> The Law of Ukraine "On Charity and Charitable Organizations," 2013, regulates three organizational and legal forms: 1) "Charitable Society" as an organizational form without membership, created for charitable purposes, with a statutory fund, where the founders do not participate in management; 2) "Charitable Foundation" as an organizational form without membership, created by at least one founder, without the requirement of initial capital and with the possibility of involving participants in the activities; and 3) "Charitable Association" as an organizational form without membership, created by two individuals or legal entities, allowing for the involvement of participants in the activities.

14	Estonia	<u>The Civil Code of Estonia of March 27, 2002</u>	No	<u>Law on Non-Commercial Associations of June 6, 1996</u>	<u>Law "On Funds" of November 15, 1995</u> <u>Law on Obligations of September 26, 2001</u>
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#### 4. The draft Law on NCOs in the context of the current legislation of the RT

In the RT, NCOs are regulated through the Civil Code and [the Law on Public Associations](#) (Law on PAs). Thus, the legislation contains a special law regulating the activities of one of the NCO forms – public associations (PAs) – while the activities of other NCO forms (foundations, institutions, associations (unions) uniting legal entities and (or) individuals) are regulated by the Civil Code. The procedure for their registration, re-registration, and liquidation is regulated by the [Law on State Registration of Legal Entities and Individual Entrepreneurs](#). Moreover, these forms of NCOs have a simpler registration procedure compared to PAs, and many of the requirements mandatory for PAs do not apply to them. For example, they are not required to notify the Ministry of Justice (MoJ) about the receipt of foreign contributions, property, grants, nor are they obligated to submit annual reporting on the continuation of their activities to the MoJ or regional departments of justice.

Currently, a new Law on NCOs is being developed in the RT. This law aims to regulate other forms of NCOs besides PAs. At the request of civil society representatives, ICNL reviewed the unofficial draft and shared recommendations for its improvement. According to the draft, the new Law on NCOs will regulate other forms of NCOs in greater detail and will largely replicate the regulations and requirements currently applicable to PAs, including:

- rules for registration as legal entities;
- the need to notify the government about received foreign contributions, property, grants; and
- reporting to government agencies.

These NCOs will also be subject to territorial status, which will limit their scope of activity based on this status. The MoJ's authority to monitor the activities of these NCOs will also be expanded. As a result, the regulation of other NCOs will become more complex. Further, the draft law does not simplify existing requirements and procedures for NCOs. Since there is currently no information on the practical problems the draft Law on NCOs is intended to resolve, its adoption should not be viewed as a step toward improving NCO legislation.

Because the Law on PAs already exists, PAs will not be regulated by the new Law on NCOs but will continue to be governed by the Law on PAs. This structure will help avoid multi-layered regulation for PAs and prevent the need for them to re-register as legal entities after the new law is adopted. This can be considered a positive element of the proposed reform.

##### **5. Recommendations for reforming legislation on NCOs in the RT**

When carrying out reforms, it is important to note that the regulation of NCOs should primarily aim to create guarantees for the right to freedom of association, as enshrined in Article 22 of the [International Covenant on Civil and Political Rights](#) and other international instruments recognized by the RT. As emphasized in [the OSCE/ODIHR Guidelines on Freedom of Association](#): *“Legislation that affects the exercise of the right to freedom of association should be drafted with the purpose of facilitating the establishment of associations and enabling them to pursue their objectives. It should also be drafted with sufficient clarity and precision so as to enable the legislation’s correct application by the relevant implementing authorities.”*<sup>17</sup>

ICNL welcomes the openness of the MoJ, which is developing the draft Law on NCOs, expressed through the involvement of NCO experts in its development and its willingness to hold public hearings with the participation of a wide range of NCOs in order consider their proposals for the final version of the draft law.

ICNL also notes that the version of the draft law available to us does not include provisions that would worsen the regulation of other forms of NCOs compared to PAs. We further note that the drafters have made efforts to avoid multi-level, duplicative regulation of individual organizational legal forms of NCOs.

At the same time, the draft Law on NCOs currently being developed will significantly complicate the regulation and requirements for other forms of NCOs. Further, the drafters have yet to identify the practical problems that the draft law will help address. The version of the draft law available to us does not offer meaningful simplification or greater clarity in regulating any NCO legal form. However, the experience of other countries (see the experience of Belgium, the United Kingdom, and Luxembourg above) shows that effective modern reforms involve not only structural changes but also measures that simplify and clarify NCO regulation and create new guarantees for their activities and the right to exercise freedom of association.

In this regard, we propose consideration of the following recommendations:

- I. Before further advancing the draft Law on NCOs, it is necessary to clearly define the practical regulatory problems for NCOs and the specific issues that the new regulation is intended to address.

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<sup>17</sup> The “Guidelines on Freedom of Association” were developed jointly by the OSCE Office for Democratic Institutions and Human Rights (OSCE/ODIHR) and the European Commission for Democracy through Law (Venice Commission) <https://www.osce.org/ru/odhr/160961>

2. Given current law enforcement practices, it may be appropriate to retain the Law on PAs. However, we would suggest considering the possibility to improve this law. This would require broad consultations with PAs, so they can identify existing problems and propose solutions. At the same time, efforts should be made to simplify regulations so that the registration and reporting requirements are no more complex than those for commercial organizations. This approach aligns with the best international practices.
3. Continue to follow the approach that would ensure the regulation of other forms of NCOs is not more complex than the regulation of PAs.
4. Promote an open and inclusive process for discussing the draft law. Inform NCOs about the development of the draft Law on NCOs and the public hearings, provide them with the opportunity to review the text of the draft law, establish a clear and simple procedure for submitting recommendations, and ensure public and regular feedback to NCOs that submit recommendations. Provide NCOs with sufficient time to review the text of the draft law, prepare recommendations, and participate in the public hearings.
5. Use international standards as a guide. When finalizing the draft law, it is recommended to use the OSCE/ODIHR Guidelines on Freedom of Association as a guide.

Excessive or duplicative regulation not only hinders NCO activities but also creates additional administrative and financial burdens for the state. The greater the reporting and inspection requirements, the more resources the MoJ and other government agencies need for administration and oversight. Increased bureaucratic procedures overload state registrars and inspectors, reducing the effectiveness of oversight and creating the risk of formal rather than substantive oversight. In contrast, clear, simple, and proportionate regulation allows the state to allocate administrative resources more efficiently and promotes partnerships between the state and civil society. Streamlining regulation will benefit not only NCOs but also the state, as it will reduce administrative costs, increase the transparency of law enforcement, improve Tajikistan's international reputation, and strengthen citizens' trust in government institutions. In the long term, effective and predictable NCO legislation will facilitate investment, international technical assistance, and increased citizen engagement, all of which directly benefit the state.

ICNL is ready to provide expert support and analytical materials on NCO regulation in various legal systems.