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(VENICE COMMISSION)

**SELECTION OF LEGISLATIVE PROVISIONS
ON FREEDOM OF ASSOCIATION**

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ALBANIA LAW No. 8788, dated May 7, 2001 ON NON-PROFIT ORGANIZATIONS	Article 6 The Principle of Independence from the State Non-profit organizations exercise their activity in a manner independent from state organs and interests. Article 7 Relationships of Non-profit Organizations with State Organs The state supports and encourages the activity of non-profit organizations. The realization by the state of conditions and facilities for non-profit organizations to achieve the purpose and object of their activity is done by law. State organs do not interfere in the activity of non-profit organizations. A prohibition or limitation of the activity of non-profit organizations is done only in the cases and the manner specified by law.	Article 37 Collection of funds Non-profit organizations have the right to perform activities for the collection of funds and to use them for meeting the purposes and object of their activity, or to support the purposes and activities of other non-profit organizations. The rules for the public collection of funds are determined by separate law. Article 38 Relations with donors Financial relations and mutual rights and obligations with donors are realized in conformity with the respective agreements, but respecting the requirement of the charter of the non-profit organization and of this law. Financial or material assistance given for illegal purposes or which is obtained through illegal sources is not allowed. Article 39 Donations and Contracting with State Organs Non-profit organizations have the right to take part, like all other juridical persons, in the field of undertaking projects, tendering and procuring grants, contracting and purchases and sales by state organs of public services, public properties and goods, as well as the transferring of public services and the respective properties from the public sector to the non-profit	CHAPTER VIII TRANSFORMATION, MERGER, INTERRUPTION OF ACTIVITY AND DISSOLUTION Article 42 Transformation and merger Non-profit organizations have the right to be transformed or merged by a decision of the competent organ according to the basic act and are considered dissolved upon the registration of the new subject. The transformation of an organization without membership, merger with another non-profit organization or their division can be done only when it is contemplated in the charter. Transformation and merger of foundations and centers into associations or of associations into a foundation is not permitted. Article 43 Self-dissolution A non-profit organization is dissolved on its own initiative. Article 44 Dissolution by Court Decision A court may decide the dissolution of a non-profit organization on the request of its members, its decision-making organs, or the competent state organ in cases when: a) the activity of the non-profit organization comes into conflict with the Constitution; b) the non-profit organization performs illegal activity; c) the non-profit organization was not established according to the requirements of law; ç) the non-profit organization has gone bankrupt according to the law of bankruptcy. Except when the activity of the organization constitutes a serious threat to the public, the court shall inform the organization in writing about the violation of law and give it 30 days to correct its activity.

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			Article 45 Manner of Examining the Request (...) Article 46 Liquidation (...) Article 47 The Activity of the Liquidators The liquidators evaluate the financial condition of the non-profit organization and its property at the moment of the taking of the decision for its dissolution, and they identify all the possible creditors and debtors. After the payment of the obligations that the organization has to the state and to other creditors and the receipt of obligations from third parties, the liquidator values the property that remains and sees that this property goes to the destination specified by the charter, its competent organ, the court or the law. In no case is distribution or disposition in favor of the members or other persons who are subjects of the charter or the establishment act of the organization or their relatives permitted. In cases when the non-profit organization has obtained tax exemptions or fiscal relief, donations from the public or state grants, all property that remains after the payments of obligations is distributed to other non-profit organizations that follow the same goals as or goals similar to the liquidated organization. In cases when a non-profit organization dissolves voluntarily, the organizations profiting from the property that remains are specified in the charter or in a decision of the highest decision making organ. When this specification is not done, the organizations that profit are determined by the court. Article 48 De-Registration (...)
ALGERIA		Article 23 Les associations peuvent coopérer dans un cadre de partenariat avec des	Chapitre III Suspension et dissolution des associations

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		associations étrangères et organisations non gouvernementales internationales, poursuivant les mêmes buts, dans le respect des valeurs et des constantes nationales et des dispositions législatives et réglementaires en vigueur. Cette coopération entre parties concernées est subordonnée à l'accord préalable des autorités compétentes. Article 29 Les ressources des associations sont constituées par : - les cotisations de leurs membres ; - les revenus liés à leurs activités associatives et à leur patrimoine ; - les dons en espèces ou en nature et les legs ; - les revenus des quêtes ; - les subventions consenties par l'Etat, la wilaya ou la commune. Article 30 Sous réserve des dispositions de l'article 23 ci-dessus, en dehors des relations de coopération dûment établies, il est interdit à toute association de recevoir des fonds provenant des légations et organisations non gouvernementales étrangères. Ce financement est soumis à l'accord préalable de l'autorité compétente.	Article 39 Il est procédé à la suspension d'activité de l'association ou à sa dissolution en cas d'ingérence dans les affaires internes du pays ou d'atteinte à la souveraineté nationale. Article 40 La violation par l'association des articles 15, 18, 19, 28, 30, 55, 60 et 63 de la présente loi entraîne la suspension de son activité pour une période qui ne peut excéder six (6) mois. Article 41 L'action en suspension d'activité de l'association est précédée par une mise en demeure d'avoir à se conformer aux dispositions de la loi, dans un délai imparti. A l'expiration du délai de trois (3) mois de la notification de la mise en demeure, si celle-ci est restée sans effet, l'autorité publique compétente prend une décision administrative de suspension d'activité de l'association qui est notifiée à l'association. La suspension est effective à compter de la date de notification de la décision. L'association dispose du droit de recours en annulation de la décision de suspension devant la juridiction administrative compétente. Article 42 La dissolution d'une association peut être volontaire ou prononcée par voie judiciaire et notifiée à l'autorité qui l'a agréée. La dissolution volontaire est prononcée par les membres de l'association, conformément à ses statuts. Lorsque l'association concernée exerce une activité reconnue d'intérêt général et/ou d'utilité publique, l'autorité publique compétente, préalablement informée, prend ou fait prendre les mesures appropriées en vue d'assurer la

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			continuité de son activité. Article 43 Sans préjudice des actions ouvertes aux membres de l'association, la dissolution de l'association peut être également demandée par : - l'autorité publique compétente devant le tribunal administratif territorialement compétent, lorsque l'association a exercé une ou des activités autres que celles prévues par ses statuts, ou reçu des fonds provenant de légations étrangères en violation des dispositions de l'article 30 de la présente loi, ou s'il est établi qu'elle n'exerce plus son activité de manière évidente. - des tiers en conflit d'intérêt avec l'association, devant la juridiction compétente. Article 44 La dissolution volontaire de l'association entraîne la dévolution des biens meubles et immeubles conformément aux statuts. En cas de dissolution prononcée par la juridiction compétente, la dévolution des biens est effectuée conformément aux statuts, sauf si la décision de justice en dispose autrement. Article 45 Les litiges de toute nature entre les membres de l'association relèvent de l'application des statuts et, le cas échéant, des juridictions de droit commun. Article 46 Tout membre ou dirigeant d'une association, non encore enregistrée ou agréée, suspendue ou dissoute, qui continue à activer en son nom, s'expose à une peine de trois (03) à six (6) mois d'emprisonnement et à une amende de cent

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			mille dinars (100.00DA) à trois cent mille dinars (300.00 DA).
ARMENIA THE LAW OF THE REPUBLIC OF ARMENIA ON PUBLIC ORGANIZATIONS Adopted on December 4, 2001	Article 5. The State and the Organization. 1. The state shall ensure the protection of the legal rights and interests of an organization. 2. The state shall provide assistance and aid to the organization in cases and manner prescribed by the laws and other legal acts. 3. Organizations, on their own initiative or on the initiative of the state or the local self-governance bodies, may fully implement or participate in the social, healthcare, educational, teaching, cultural, sport and other socially significant programs and actions of the state or the local self-governance bodies by concluding written contracts or other agreements of mutual understanding. 4. Interference of state bodies and local self-governance bodies and their officials in the activities of an organization is prohibited, except for cases stipulated by law.	Article 17. Property of the Organization 1. The organization's property comes from membership fees; grants; donations; from activities carried out in the manner prescribed by the law, and from other sources not prohibited by the law, including foreign ones. 2. Property devolved to the organization, by proprietary rights, by the founders of the organization and its members, as well as all property obtained through other sources shall be considered as the property of the organization. The organization shall possess, use and manage its property for the fulfillment of and according to its statutory goals, in the manner prescribed by its charter and the law. The founders and members of the organization do not have proprietary rights over the property devolved to the organization (including membership fees). They do not bear responsibility for the liabilities of the organization, and the organization does not bear responsibility for the liabilities of its members. 3. The property of an organization shall not be distributed among its founders and members	Article 20. Dissolution of Organization. 1. The dissolution of a public organization leads to the termination of its activities, without devolving its rights and obligations to other persons through legal succession. The organization is considered dissolved and its activities terminated, from the moment of state registration of the termination of activities. 2. A public organization may dissolve voluntarily upon the decision of its supreme body, including expiration of the terms for which the organization was founded or accomplishment of objectives for which the organization was established. 3. Only the court may adopt a decision on compulsory dissolution of a public organization, at the request of the state authorized body and only at the presence of grounds stipulated by the law. 4. The dissolution of an organization shall be carried out according to the order and conditions envisaged by the law for the dissolution of legal entities. 5. After dissolution of the organization the property, which remains after satisfying the creditors' claims, shall be used for the achievement of the organization's statutory goals and if this is not possible the property shall be transferred to the state budget. 6. Within the period of 10 days after the implementation of the decision of the organization's supreme body, other organization bodies and the dissolution committee on dissolving the organization, any member of the organization has the right to appeal this decision in the court. In this case the court, by its decision, may suspend the implementation of the

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			disputed decision, until the court examination of the case is finished. 7. The state registration of dissolution of an organization shall be carried out in the manner prescribed for state registration of dissolution of legal entities. Article 21. Grounds For Compulsory Dissolution of an Organization. 1. The state authorized body may file a lawsuit with a request to dissolve an organization in the following cases: 1) When the activities of an organization are aimed at the forced overthrow of the RA constitutional order, incitement of ethnic, racial and religious hatred, or propaganda of violence and war 2) When an organization has committed numerous or gross violations of law, or carried out activities contravening its statutory purposes. 3) When the founder (founders) or the authorized person of the organization has committed gross violations or breaches of law while founding the organization. 2. The legal procedures stipulated by the Article hereof shall be applied, if other means of eliminating the violations of law have produced no results or have proved to be exhausted. 3. An organization may also be dissolved as a result of bankruptcy.
ARMENIA Adopted on October 8, 2002 THE LAW OF THE	Article 1. Sphere of Application of the Law This law regulates the relations that arise in the process of charity implementation, defines the legal bases for charity regulation, goals of charity, principles of	Chapter VI. International Charity Article 20. Carrying Out International Charity 1. Benefactors have the right to carry out	

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REPUBLIC OF ARMENIA ON CHARITY	implementation, forms of promoting charity by the State, peculiarities of the activities of charitable organizations. Article 17. State Protection of Charity 1. The Republic of Armenia guarantees and ensures the protection of legal rights and lawful interests of participants of charity, stipulated by this law and other legal acts. 2. Officials and other persons hampering the charity implementation rights of legal and natural persons shall bear responsibility in the manner stipulated by the law.	international charity. 2. International charity shall be carried out through creation and participation in international charitable programs, through involvement in the activities of international charitable organizations, through cooperation in the corresponding charitable field with foreign partners, especially with partners from Armenian Diaspora, if this does not contradict with the RA legislation and with the RA International Treaties. Article 21. Charity Carried Out by Foreign Citizens, Individuals Having no Citizenship, Foreign and International Organizations in the Republic of Armenia Foreign citizens, individuals having no citizenship, foreign and international organizations are entitled to act as participants of charity as stipulated by this law.	
ARMENIA THE LAW OF THE REPUBLIC OF ARMENIA ON FOUNDATIONS Article 3. Legal Status of Foundations 1. Foundation is a non-commercial organization, which is established based on voluntary contributions of property on behalf of citizens and (or) legal persons, and	Article 38. Supervision of Foundation's Activities 1. The supervision of compliance with the law of the foundation's activities is carried out by the RA Ministry of Justice, and in cases envisaged by the law, also by other competent state bodies, according to the procedures for their authorities, inspections and examinations stipulated by the law. 2. In case of detection of such violations of the foundation of the law requirements that can be eliminated by measures to be undertaken by the foundation itself, the supervising body or the authorized state body shall send to the foundation a written warning with suggestions on the manner and terms of eliminating the violations.	Article 8. Property of Foundation 1. The foundation has separated property at its ownership and is responsible for its liabilities by this property. 2. Initial funds of the foundation are those material and (or) financial funds transferred to it at the moment of creation by the founder. 3. Property transferred to the foundation by the founder shall be in the possession of the foundation. The foundation shall use this property according to the goals stipulated by its charter. 4. Following are the sources that may be used for the formation of the foundation's funds:	Chapter 5. Reorganization and Liquidation of Foundation Article 30. Merger of Foundations Article 31. Union of Foundations Article 34. Liquidation of Foundation 1. Liquidation is the cessation of the foundation's activities without the transfer of its rights and liabilities to other persons in the order of succession. 2. Only the court, upon the demand of interested persons, may make a decision on liquidation of

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which does not have members and pursues social, charitable, cultural, educational, scientific, public health, environmental or other public benefit goals.	3. The foundation has to notify in writing the RA Ministry of Justice within 15 days after publishing the report envisaged by Article 39 of this law. In case if the foundation publishes an incomplete report within the stipulated period, the RA Ministry of Justice shall send to the foundation a written warning suggesting to fix the lacks within one month. If the foundation fails to publish the report within the defined time or does not fulfill the demands of the warning, the RA Ministry of Justice may appeal to the court with a demand on liquidating the foundation.	1) The founder's contribution; 2) Donations and contributions from natural and legal persons, here including also donations and contributions from foreign natural and legal persons, and international organizations; 3) Monetary allocations from the state budget; 4) Grants; 5) Funds received from entrepreneurial activities carried out by the foundation, or commercial organizations that where created by the foundation or to which the foundation participates; 6) Fund raising - funds received from activities aimed at raising money (fund raising through cultural, sport, amusing and other events); 7) Other ways unrestricted by the law. 5. Funds from the state budget may be allocated to support the activities of the foundation, only on competitive bases and only when the program of activities of the foundation has been officially certified as public benefit or charitable. Funds from the state budget may not be used to cover administrative-managerial expenses of the foundation. 6. The foundation property may not be used for the benefit of its founders, the members of the executive bodies, nor the staff of the foundation, with exception of expenses related to the payment of wages to the foundation employees and to compensation of expenses related to the fulfillment of duties of a member of the foundation bodies. The contributions donated to the foundation by legal or	foundation. 3. The foundation may be liquidated for the following reasons: 1) If the property of the foundation is not sufficient for the realization of its activities and the possibility of getting the necessary property is not real; 2) If the foundation by its activities has deviated from the goals envisaged by the charter; 3) If it is impossible to reach the goals of the foundation, or to make changes in these goals; 4) If the activities of the foundation endanger the safety of state and society, social order, health and values of the community, rights and freedoms of others; 5) If the foundation has committed numerous or gross violations of the law, or it has regularly carried out activities contradicting its statutory goals; 6) If the founder, while establishing the foundation, has committed gross violations of the law or falsifications. Article 35. Order of Liquidation of Foundation 1. After making decision on liquidating the foundation, the court shall form a Commission on Liquidation, and shall define the order and terms of liquidation in accordance with the RA Civil Code and this law. 2. Starting from the moment of its appointment, the commission on liquidation takes over the authority of managing the affairs of the foundation. The commission on liquidation acts on behalf of the foundation in the court. 3. Information regarding the fact of being in the

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		natural persons for the accomplishment of certain goals, may be used for other goals, only by the consent of the contributor. Funds received through fund raising may be spent only for the accomplishment of goals that have been announced in advance. 7. The expenditures of the foundation are: 1) Expenditures spent for the accomplishment of statutory goals; 2) Administrative-managerial costs; 8. The expenditures envisaged by paragraph 7, point (1) of this Article shall be marked in the budget of the foundation separately according to the goals and methods of application and (or) according to the subjects, among whom the funds will be distributed. These expenditures also include expenses for preservation, growth and repair of the foundation property, as well as communicational, communal-general, electricity and constructional expenses. 9. The expenditures envisaged by paragraph 7, point (2) of this Article include expenses for management of the foundation, and expenses for the payment of wages to the foundation employees and for compensating the work of the members of the foundation bodies. 10. The charter of the foundation stipulates the sum of money set for expenses envisaged by paragraph 7, point (2) of this Article. This sum should not exceed 20% of general annual expenses of the foundation.	process of liquidation (beginning and end of the process of liquidation, composition of the commission) is recorded in the register of state registration body of legal persons, based on application of the commission on liquidation. 4. The commission on liquidation shall put an announcement in mass media means that publish information about state registration of legal persons, information on liquidation of the foundation and the procedures and terms of presenting claims by the debtors. This term may not be less than 2 months starting from the moment of publication of information on liquidation, which is considered as the beginning of the process of liquidation. 5. The commission on liquidation shall reevaluate the property of foundation, and shall use measures for discovering debtors and receiving its debts, as well for informing debtors about liquidation of the foundation. 6. During the process of liquidation, the foundation has the right to conclude new agreements and undertake new liabilities, only in case of necessity of completing current activities needed for fulfilling its liabilities. 7. By the end of the term envisaged for presenting claims by the debtors, the commission on liquidation shall prepare a midterm liquidation balance, which shall contain information on the composition of the property of the liquidating foundation, the list of claims of debtors, as well as the results of discussions regarding those claims. 8. The court shall approve the midterm liquidation balance. 9. After the midterm liquidation balance is approved, the commission on liquidation shall sell the property of the foundation through public auctions, according to the manner stipulated by

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			this law. 10. The commission on liquidation shall make payments to the debtors of the liquidating foundation in accordance with the sequence envisaged by Article 70 of the Civil Code and the midterm liquidation balance, starting from the moment of its approval. 11. After satisfying the claims of the debtors, as well as in case if at the moment of approval of the midterm liquidation balance the foundation has no liabilities towards debtors, the property is allocated for the accomplishment of statutory goals of the foundation, and if this is impossible, is transferred to the state budget. 12. After completely distributing the property of the foundation, the commission on liquidation shall prepare a liquidation balance and shall present it to the court for approval. 13. The commission on liquidation shall present the approved liquidation balance along with other documents envisaged by the law to the state registration body of legal persons in order to complete the state registration of liquidation of the foundation. 14. The liquidation of the foundation is considered complete, and its existence ceased, from the moment of state registration.
AZERBAIJAN Law on Non-Governmental Organisations (2000)	Section VI. Non-Governmental Organizations and Government Bodies Article 28. Relations Between Government Bodies and Non-Governmental Organizations All government bodies shall protect the rights of non-governmental organizations. Non-governmental organizations shall have right to independently carry out their	Article 23. Property of Non-Governmental Organization A non-governmental organization may own or run the types of property that are not prohibited by the legislation. A non-governmental organization shall be liable for its commitments with its property. This property may be alienated only in accordance with laws of the Azerbaijan Republic. Property of a fund shall	Article 18. Termination of Operations of Non-Governmental Organization Operations of a non-governmental organization shall be terminated through reestablishment of that non-governmental organization (merger, joining, splitting, separation, transformation), or through its liquidation. Article 19. Reestablishment of Non-Governmental Organization

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	activities within the framework of the legislation. Government bodies may provide financial and other aid to non-governmental organizations. Article 29. Supervision of Non-Governmental Organization A non-government organization shall maintain accounting in accordance with the legislation. Information about amount and structure of income of a non-governmental organization, as well as information about its property, expenses, number of staff, and salaries shall not be a state or commercial secret. Fund shall be obliged to publish annual reports about use of its property. Article 30. Tax Privileges Used by Non-Governmental Organizations Non-government organizations that passed state registration shall use the tax privileges provided in the Tax Code of the Azerbaijan Republic.	comprise the property contributed by its founders (founder). A person (legal entity) that contributes property to a fund after it is established shall not gain a right of founder. Founders shall not be liable for commitments of the fund, which they created, as well as the fund shall not be liable for commitments of its founders. Article 24. Source of Forming the Property of Non-Governmental Organization 24.0 Property of a non-governmental organization in cash and other forms shall be raised from the following sources: 24.0.1 regular or single-time membership fees by founders or members of social communities; 24.0.2 voluntary property shares and donations; 24.0.3 receipts from sales of goods, provision of works and services; 24.0.4 dividends and revenues generated from shares, bonds, other securities and savings; 24.0.5 income generated as a result of use or sales of its own property; 24.0.6 grants; 24.0.7 other income not prohibited by the legislation	A non-governmental organization may be reestablished in a manner provided by this law. Reestablishment of a non-governmental organization may be carried out through decree of a body that is empowered by founders or by the charter of that non-governmental organization. Reestablishment of a non-governmental organization may be carried out in the form of merger, joining, splitting, separation, and transformation. Reestablishment of a non-governmental organization, in case if other organization merges with or joins it, shall be counted from the moment when a relevant executive authority makes an entry in the state register about terminating operations of one of these organizations. Establishment of a non-governmental organization as a result of separation or splitting shall be counted from the moment when a relevant executive authority makes an entry in the state register of legal entities about separation of one of them, or about terminating operations of organization to be split and establishment of new non-governmental organizations. Establishment of a non-government organization by way of transformation shall be counted from the moment when a relative executive authority makes an entry in the state register of legal entities about liquidation of existing organization and establishment of a new organization on its basis. After reestablishment of a non-governmental organization, all issues concerned with legal inheritance shall be dealt in a manner provided by the Civil Code of the Azerbaijan Republic. Article 20. Liquidation of Non-Governmental Organization A non-governmental organization may be liquidated in a manner provided by the legislation

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			of the Azerbaijan Republic on registration of legal entities.
BELGIQUE LOI SUR LES ASSOCIATIONS SANS BUT LUCRATIF, LES ASSOCIATIONS INTERNATIONALES SANS BUT LUCRATIF ET LES FONDATIONS (2 mai 2002, MB : 11 décembre 2002)		Article 2. - Les statuts d'une <u>association</u> mentionnent au minimum : 1° les nom, prénom, domicile, date et lieu de naissance de chaque fondateur, ou, lorsqu'il s'agit d'une personne morale, la dénomination sociale, la forme juridique et l'adresse du siège social; 2° la dénomination et l'adresse du siège social de l'association ainsi que 8° le montant maximum des cotisations ou des versements à effectuer par les membres; 9° la destination du patrimoine de l'association en cas de dissolution, lequel doit être affecté à une fin désintéressée; 10° la durée de l'association lorsqu'elle n'est pas illimitée. Ces statuts sont constatés dans un acte authentique ou sous seing privé. Dans ce dernier cas... La création d'une <u>fondation</u> est le résultat d'un acte juridique émanant d'une ou de plusieurs personnes physiques ou morales consistant à affecter un patrimoine à la réalisation d'un but désintéressé déterminé. La fondation ne peut procurer un gain matériel ni aux fondateurs ni aux administrateurs ni à toute autre personne sauf, dans ce dernier cas, s'il s'agit de la réalisation du but désintéressé. La fondation ne comprend ni membres ni associés Article 33. A l'exception des dons manuels, toute libéralité entre vifs ou	Article 3bis. - La nullité d'une <u>association</u> ne peut être prononcée que dans les cas suivants: 1° si les statuts ne contiennent pas les mentions visées à l'article 2, alinéa 1er, 2° et 4°; 2° si un des buts en vue duquel elle est constituée, contrevient à la loi ou à l'ordre public. Article 18. - Le tribunal pourra prononcer à la requête soit d'un membre, soit d'un tiers intéressé, soit du ministère public, la dissolution de l'<u>association</u> qui : 1° est hors d'état de remplir les engagements qu'elle a contractés; 2° affecte son patrimoine ou les revenus de celui-ci à un but autre que ceux en vue desquels elle a été constituée; 3° contrevient gravement à ses statuts, ou contrevient à la loi ou à l'ordre public; 4° est restée en défaut de satisfaire à l'obligation de déposer les comptes annuels conformément à l'article 26novies, § 1er, alinéa 2, 5°, pour trois exercices sociaux consécutifs, à moins que les comptes annuels manquants ne soient déposés avant la clôture des débats; 5° ne comprend pas au moins trois membres. Le tribunal pourra prononcer l'annulation de l'acte incriminé, même s'il rejette la demande de dissolution. Article 39. Seul le tribunal de première instance de l'arrondissement dans lequel la <u>fondation</u> a son siège pourra prononcer, à la requête d'un fondateur ou d'un de ses ayants droit, d'un ou de plusieurs administrateurs ou du ministère public, la dissolution de la fondation : 1° dont les buts ont été réalisés;

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		testamentaire au profit d'une fondation doit être autorisée par le Roi. Néanmoins, cette autorisation n'est pas requise pour l'acceptation des libéralités dont la valeur n'excède pas 100.000 EUR. Le montant visé à l'alinéa 1er, est adapté au premier janvier de chaque année à l'indice des prix à la consommation du mois d'octobre de l'année précédente. L'indice de départ est celui du mois d'octobre 2001.	2° qui n'est plus en mesure de poursuivre les buts en vue desquels elle a été constituée; 3° qui affecte son patrimoine ou les revenus de celui-ci à des buts autres que celui en vue duquel elle a été constituée; 4° qui contrevient gravement à ses statuts, ou contrevient à la loi ou à l'ordre public; 5° qui est restée en défaut de satisfaire à l'obligation de déposer les comptes annuels conformément à l'article 31, § 3, pour trois exercices consécutifs, à moins que les comptes annuels manquants ne soient déposés avant la clôture des débats; 6° dont la durée vient à échéance. Même s'il rejette la demande de dissolution, le tribunal pourra prononcer l'annulation de l'acte incriminé.
BOSNIA AND HERZEGOVINA Federation Law on the Associations of Citizens (1995)	VIII. SUPERVISION UPON LEGALITY OF OPERATION OF AN ASSOCIATION Article 40 Supervision upon legality of operation of an association is carried out by a ministry, to area of which belongs monitoring of situation in the domain to which operation of an association is related. If operation of an association is carried out at the area of one canton, supervision upon legality of operation will be carried out by relevant cantonal ministry, and if operation of an association is carried out at the area of two or more cantons, supervision upon legality of operation will be carried out by Federation ministry. Article 41 In carrying out administrative supervision upon performing of assigned public authorizations of an association, relevant ministries carrying out supervision stipulated in article 40 of this law, have the	VI. FINANCIAL RESOURCES FOR OPERATION OF AN ASSOCIATION Article 32 Associations acquire financial resources from membership fees, gifts, contributions and incomes from companies they own and other sources in accordance with law. Article 33 Associations are obliged to keep business records and compile financial reports in accordance with regulations of Federation and canton.	VII. TERMINATION OF AN ASSOCIATION Article 34 Associations terminate when a relevant ministry passes a final decision on termination or when a relevant court passes an irrevocable decision on termination of an association. Article 35 An association terminates: - if a relevant managing body passed a decision on termination of association; - if it is ascertained that an association ceased to operate; - if time for holding annual assembly stipulated by statute was exceeded twofold and assembly session was not convened; - if number of members of an association is reduced below the number required for founding an association; When a relevant ministry establishes ascertains facts from paragraph 1 of this article, it passes a

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	rights and obligations especially: 1. to resolve complaints against passed administrative documents in performing assigned public authorizations; 2. to practice other rights which in accordance with law has a second degree organ in an administrative procedure; 3. to give expert instructions and explanations for implementation of law, other regulations and general documents pertaining to performance of assigned authorizations. Article 42 Associations performing public authorization are obliged to submit a report on performing assigned public authorizations to an administrative body which is carrying out supervision upon their operation once a year at least. Article 43 If an association which is performing public authorization does not perform assigned tasks in accordance with its obligations, a relevant ministry carrying out supervision, is obliged to warn managing body of an association and propose the measures and, if necessary, it is obliged to undertake other measures within the domain of its duties and obligations.		decision on termination of an association. Article 36 An association will be prohibited to operate in the following cases: -if it operates in contradiction with provisions of statute and this law; -if it associated in an international association or organization or if it cooperates with international associations the activities of which are not in line with a contract or law. Procedure for prohibition of operation of an association will be initiated by a relevant prosecutor. Article 37 Decision on prohibition of operation of an association will be taken by the supreme court of Bosnia and Herzegovina Federation or a relevant cantonal court. During the procedure for prohibition of operation of an association, provisions of law on criminal procedures valid for entire Federation territory will apply. Article 38 By decision on prohibition of operation of an association, the court will order dissolving of an association and will specify measures regarding assets as well other necessary measures. An association, whose operation is prohibited by final decision of a relevant ministry or by irrevocable decision of the court, will be deleted from the register. Article 39 Decision on enrollment in register and termination of operation of an association will be published in Bosnia and Herzegovina Federation

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			“Official Gazette” for associations registered in Ministry of Justice register or in cantonal “Official Gazette” for associations registered in relevant ministry’s register respectively. Cost of publishing the decision will be borne by an association.
BULGARIA Law on Non-Profit Legal Entities (2000 as amended 2005)	Relations with the State Article 4 The State may assist and encourage for the purposes of pursuing activities for public benefit the registered in the central register non-profit legal entities, through tax, credit-interest, customs and other financial and economic preferences, as well as with financing under terms and procedure set forth in the relevant special laws. [Subject of the Act Article 1 (1) This Act shall govern the establishment, registration, organization, activities and dissolution of non-profit legal entities. (2) The non-profit legal entities shall be associations and foundations.] ----- Chapter Three Non-profit Legal Entities Pursuing Activities for Public Benefit Section I General Provisions Scope of application Article 37 (1) The provisions of this Act relevant to non-profit legal entities shall apply to organizations defined as such pursuing	Section I Associations Establishment Article 19 (1) Associations shall be established by three or more persons united for pursuing non-profit activities. (2) An association defined for pursuing activities for public profit shall be established by at least 7 able-bodied natural persons or 3 legal entities. Contents of the statute Article 20 The founders shall adopt statute, which should contain: 1. name; 2. domicile; 3. objectives and means for their attainment; 4. definition of the type of activities pursuant to Article 2; 5. scope of activities; 6. managing bodies; 7. branches; 8. authority of the bodies of the association; 9. rules for presentation of the association;	Dissolution Article 13 (1) A non-profit legal entity shall be dissolved: 1. upon expiry of the term for which it has been established; 2. by decision of its supreme body; 3. by decision of the district court by domicile of the non-profit legal entity, where: a) it has not been established in compliance with the legal procedure; b) it pursues activities contrary to the law or the public order or the good morals; c) it has been declared bankrupt. (2) The court decision under paragraph (1), subparagraphs 1 and 3 shall be issued on the grounds of claim by any interested party or the public prosecutor. (3) The court may rule to grant appropriate term for removal of the reasons for dissolution and the consequences thereof. (4) Under the circumstances of paragraph (2) the dissolution shall be registered ex officio and the court shall assign a liquidator. Liquidation Article 14 (1) The dissolution of non-profit legal entity shall involve procedure for liquidation. (2) The liquidation shall be conducted by the managing body or a person assigned thereby.

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	activities for public benefit, inasmuch as this Chapter does not provide otherwise. (2) The judicial and administrative bodies in charge of registration of non-profit legal entities shall refuse to register organizations defined as such pursuing activities for public benefit in the cases where the provisions of their statute or deed of establishment are not in compliance with the provisions of this Chapter. (3) The non-profit legal entities that are not defined as such pursuing activities for public benefit, as well as those that have been denied registration pursuant to paragraph (2), may continue to pursue activities for the personal benefit of their members or certain persons. Definition of pursued activities Article 38 (1) The non-profit legal entities defined as such pursuing activities for public benefit shall use their property for: 1. development and strengthening of spiritual values, the civil society, health care, education, science, culture, engineering, technology or physical culture; 2. assistance to the socially disadvantaged, the disabled or the persons in need of care; 3. support of social integration and personal realization; 4. protection of human rights or the environment; 5. other objectives such as may be determined by law. (2) Foreign non-profit legal entities may	10. rules for origination and termination of membership, as well as procedure for settlement of property relations in the event of termination of membership; 11. term for which the association has been established; 12. procedure for setting the amount and manner of delivery of property contributions; 13. manner of distribution of the remaining property after satisfaction of creditors. Rights and obligations of members Article 21 (1) Membership in associations shall be voluntary. (2) All members shall be entitled to participate in the management of the association, to be informed of its activities, to use its property and the results of its activities, pursuant to the procedure set forth in the statute. (3) All members shall be obliged to make property contributions, should there be provisions to that effect in the statute. (4) Members shall be liable for the obligations of the association to the amount of the property contributions provided for in the statute. Members shall not be personally liable for the obligations of the association.	(3) Where no liquidator has been assigned pursuant to paragraph (2), as well as under the circumstances of Article 13, paragraph (1), subparagraph 2, such person shall be assigned by the district court by domicile of the non-profit legal entity. (4) The relevant provisions of the Commerce Act shall apply to insolvency, bankruptcy, the liquidation procedure and the authority of the liquidator, respectively. Property after liquidation Article 15 (1) The distribution of the property remaining after the satisfaction of creditors shall be determined in compliance with the statute, the articles of association or the supreme body of the non-profit legal entity, unless otherwise provided in this Act. Where no decision to that effect has been taken prior to the dissolution, such decision shall be made by the liquidator. (2) Where there are no persons in existence under paragraph (1), or where they cannot be identified, the property shall be delivered into possession of the municipality by domicile of the non-profit legal entity. The municipality shall be bound to use the property for purposes approximating to the maximum possible the objectives of the dissolved non-profit legal entity. (3) The property under the preceding paragraphs may not be distributed, sold or assigned in any way whatsoever to liquidator appointed beyond the circle of persons under paragraph (2), except for valuable consideration due thereto. (4) Persons who have acquired property in result of the liquidation conducted pursuant to paragraphs (1) – (3), shall be liable for the obligations of the dissolved non-profit legal entity to the amount of the gain. Deletion of non-profit legal entity Article 16

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	pursue activities for public benefit through their branches in this country in compliance with this Act. (3) Non-profit legal entities defined as such pursuing activities for public benefit should apply for registration of the circumstances under Article 45, paragraph (2) in the central register Bodies Article 39 Obligation to keep books Article 40 Use of property Article 41 Registration in the Central Register Article 45 Annual control Article 46 Ongoing control Article 47 The Minister of Justice shall be entitled to request current information about the circumstances subject to entry.		Following the distribution of the property, the liquidator shall be bound to request deletion of the registration of the non-profit legal entity by the district court by domicile of the non-profit legal entity. Court register of non-profit legal entities Article 17 Register of the non-profit legal entities shall be kept with the district courts. Circumstances subject to entry Article 18 (1) The following circumstances shall be subject to entry in the register of non-profit legal entities: 1. required contents of the articles of association or the statute; 2. address; 3. names and positions of persons representing the non-profit legal entity; 4. definition for pursuing activities for public benefit; 5. total number of initial property contributions, if there are provisions to that effect; 6. dissolution of the non-profit legal entity; 7. transformation; 8. names, company name, respectively, and addresses of liquidators; 9. deletion of the non-profit legal entity. (2) The following circumstances shall be subject to entry in the register of non-profit legal entities by domicile of the branch: 1. name, domicile and address of the non-profit legal entity; 2. domicile and address of the branch; 3. branch manager and any restrictions to his authority and representative powers provided for in the articles of association. (3) For branches of foreign non-profit legal

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			entities subject to entry shall also be: 1. objectives of the foreign non-profit legal entity; 2. objectives under sub-paragraph 1 that are to be pursued through the branch; 3. definition of the branch for pursuing activities for public benefit. (4) Subject to entry shall also be changes to the circumstances under paragraphs (1), (2) and (3).
CROATIA Law on Associations Official Gazette of the Republic of Croatia, No. 88 of October 11, 2001	Field of application Article 1 (1) This Law shall regulate the founding, organizing, legal order and dissolution of associations as well as the registration and termination of activities of foreign associations in the Republic of Croatia, unless otherwise regulated by a special law. (2) Provisions of this Law shall not apply to political parties, religious communities, unions and employers' associations. Notion of association and legal personality Article 2 (1) An association for the purpose of this Law shall be any form of voluntary association of natural or legal persons which, in order to protect and promote issues of public or mutual interest, environmental, economic, humanitarian, informative, cultural, ethnic and national, educational, social, professional, sports, technical, health care, scientific and other interests and goals as well as their beliefs, and without the intention of gaining profit, submit themselves to the rules that regulate organizations and activities of that form of association.	Property of an association Article 22 (1) The property of an association may include membership fees, voluntary contributions and gifts, revenue from its lawful activities, financial subsidies from state budget, local (regional) government units' budgets and funds, its tangible and intangible property, as well as other property rights. Budgetary donations Article 23 (1) The Government of the Republic of Croatia, based on a contest, provides budgetary subsidies to the associations whose projects and programs are of the exceptional public interest in the Republic of Croatia. (2) The amount of state budgetary subsidies is determined every year. In accordance with the adopted Program of Cooperation between the Government of Republic of Croatia and the not-for-profit sector in Republic of Croatia, the Croatian Parliament based on proposal of the Government of the Republic of Croatia will enact a code of good practices, standards and measures for providing financial support to the programs and projects of the associations.	VI. DISSOLUTION OF ASSOCIATION Decision on dissolution and removal from the registry book Article 28 (1) An association is dissolved: 1. if the competent body of association decided to dissolve it, 2. the association ceased to operate, 3. if the final court decision prohibits its activities, 4. in case of bankruptcy. (2) It shall be considered that the association has ceased to operate if the association has fewer members than number needed for the establishment or if the Assembly did not meet in twice as long as period as provided in the statute. (3) The facts from paragraphs 1 and 2 of this Article, upon the proposal of the competent body of the association, members of the association, other interested persons or on its own initiative, determines the county office by decision in ex officio procedure. (4) County office shall make decision on dissolution of the association from the reasons enumerated in paragraph 1 subparagraph. 1 and 2 of this Article and shall sent this decision to the competent court, in order to conduct the bankruptcy procedure.

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	(2) An association acquires legal personality upon registration in registry book of associations. Association without legal personality Article 3 The provisions on partnership shall apply to the forms of associations that are not legal entities. Foreign associations Article 8 (1) A foreign association is, for the purpose of this Law, an association or other organizational form established without the intention of gaining profit, which fulfills the conditions prescribed by this Law, and which was established in accordance with the legal rules of the foreign state. (2) A foreign association may conduct its activity in the Republic of Croatia after it is entered into the registry book of foreign associations by the ministry competent for the field of general state administration. (3) In the Republic of Croatia a foreign association shall conduct its activity in accordance with this Law. V. ADMINISTRATIVE AND INSPECTION SUPERVISION Competent supervisory bodies Article 26 (1) Members of the association shall supervise the activities of the association. If a member of the association notices shortcomings in the association's complying with its statute he/she may inform the authorized body of the associations, or in case that the statute	(3) Only the associations that are entered in the registry book may apply for the subsidies from the state budget. (4) Provisions of this Article are adequately applicable to subsidies from local government units' budgets.	(5) On the basis of the final decision of the competent court by which the activity of the association is prohibited and the decision of the county office from paragraph 4 of this Article, the competent court shall start bankruptcy procedure ex officio, without prior procedure. Liquidation of the association Article 29 (1) The decision of the competent body of the association on dissolution of the association shall include: - the mode of liquidation, - the person empowered to conduct liquidation, - fee to be paid to the empowered person, - the mode of informing the competent body about the process of liquidation. (2) The liquidator shall submit 6 months reports to the competent body of the association and to the county office where the association has seat. (3) After the liquidation procedure is completed, the liquidator shall submit the final report to the competent body of the association and to the county office where the association has seat and shall also submit the proposal on distribution of the remaining property in accordance with Article 34, paragraphs 1, 2 and 3 of this Law. (4) After the process of distribution of the remaining property is over, the county office where the association has a seat shall enact decision on dissolution of the association and shall abolish it from the registry book of associations. Article 30 Before the release of the final report from Article 29 paragraph 3 of this Law the competent body of the association may decide to cease the

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	does not envisage such body, the Assembly of the association. If the information is not considered by the statutory body or the Assembly within 30 days from the moment it was received and the shortcomings remained, the members have a right to file a suite with the competent county court in order to protect his/hers membership rights. (2) Administrative supervision of the enforcement of this Law and regulations issued according to the Law shall be carried out by the ministry competent for general state administration. (3) Inspection supervision shall be carried out by the county. Procedure of inspection supervision Article 27 (1) If state official empowered for inspection supervision over associations establishes that association has violated this Law or other laws, he may: 1. order the elimination of detected shortcomings and irregularities in specified time-limit, 2. instigate offence proceedings. (2) State official of county office shall immediately inform the body of state administration in whose jurisdiction fall statutory goals of association of the taken measures in accordance with paragraph 1. If the official of the competent state administrative takes measures from the competence of that body, or if it starts offence procedure, he has a duty to immediately inform the county office.		procedure of liquidation. In that case county office where the association has seat shall enact the decision on cessation of the liquidation procedure. Article 31 (1) The county office where the association has seat regulates by its decision to initiate the liquidation procedure the following issues: - the mode of liquidation, - the person empowered to conduct liquidation, - fee to be paid to the empowered person, - the mode of informing the competent body about the process of liquidation (2) Empowered person shall conduct procedure and submit the final report to county office where the association has seat in accordance with Article 29, paragraphs 2 and 3 of this Law. (3) After the liquidation procedure is finished the empowered person shall submit the final report to the competent body of the association and to the county office where the association has seat and submits the proposal on distribution of the remaining property in accordance with Article 34, paragraphs 1, 2 and 3 of this Law. (4) After the process of distribution of the remaining property is over, the county office where the association has a seat shall enact decision on dissolution of the association and shall abolish it from the registry book of associations. Article 32 (1) The county office where the association has a seat shall without delay enact decision on initiation of liquidation procedure after receipt of the decision on prohibition of the association from Article 37.

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			(2) Along with decision from paragraph 1 county office where the association has a seat regulates: - the mode of liquidation, - the person empowered to conduct liquidation, - fee to be paid to the empowered person. (3) The empowered person shall submit 6 months reports to the county office where the association has seat. (4) After the liquidation procedure is finished the empowered person shall submit the final report to the county office where the association has seat. (5) Empowered person shall comply with by the decision of the competent court on distribution of the remaining property. (6) After the distribution of the remaining property, the county office shall enact decision on dissolution of the association and abolishment from the registry book of the associations. Article 33 (1) County office shall abolish the association from the registry book on the basis of the final report on liquidation procedure. (2) By abolishment from the register book the association ceases to exist. Distribution of the association's property in case of dissolution Article 34 (1) After all its debts and court and administrative fees are settled, the remaining association's property shall be distributed in accordance with the provisions of its statute.

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			(2) If the association received subsidies in accordance with Article 23 paragraphs 1 and 4, the remaining subsidies shall be returned to the original budget. (3) If the statute does not contain provisions on the distribution of the remaining property the property is transferred to the county, whose office registered the association. (4) If the association was prohibited the court may decide, if the reasons exist which justify it based on particular circumstances of the case, to transfer the property of the association to the particular institution, endowment, foundation or association that has similar goals and activities as prohibited association.
ESTONIA Non-profit Associations Act (1996, amended 2006)	Chapter 7 Non-profit Associations and Foundations Register § 75. Maintenance of register (1) A register is maintained of non-profit associations and foundations. (2) The registration departments (registrars) of the county courts shall maintain a register of non-profit associations and foundations located in their jurisdiction. (15.06.2005 entered into force 01.01.2006 - RT I 2005, 39, 308) (3) (Repealed - 15.06.2005 entered into force 01.01.2006 - RT I 2005, 39, 308) (4) Entries in the register are made by the registrar in whose jurisdiction the non-profit association or foundation is located. § 98. Entry in register of associations which possess weapons, are militarily organised	The Law deals with “the distribution of assets of the non-profit association upon dissolution of the association;” but not with assets themselves... § 35. Accounting The management board shall organise the accounting of the non-profit association pursuant to the Accounting Act. (15.06.2005 entered into force 01.01.2006 - RT I 2005, 39, 308) § 36. Annual report (1) After the end of a financial year, the management board shall prepare the annual accounts and activity report pursuant to the procedure provided by law.	Dissolution § 37. Bases for dissolution A non-profit association is dissolved: 1) by a resolution of the general meeting; 2) by the declaration of bankruptcy of the non-profit association or abatement of bankruptcy proceedings before the declaration of bankruptcy; (15.06.2005 entered into force 01.01.2006 - RT I 2005, 39, 308) 3) upon a decrease of the number of members of the non-profit association to below two or another number specified by law or the articles of association; 4) due to the inability of the general meeting to appoint the members of bodies prescribed by law or the articles of association; 5) upon expiry of a term if the non-profit association has a specified term;

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	or perform military exercises Non-profit associations which possess weapons, are militarily organised or perform military exercises may be entered in the register only with the consent of the Government of the Republic. The conditions and procedure for granting consent shall be provided by law. § 100. Amendments to State Fees Act § 101. Amendments to Courts Act § 102. Amendment to Number and Membership of Courts and Number of County and City Lay Judges Act of § 103. Amendment to Code of Civil Procedure § 104. Amendments to Political Parties Act § 105. Amendments to Accounting Act § 106. Amendments to General Principles of Civil Code Act § 107. Amendments to Dwelling Act of Republic of Estonia § 108. Amendments to Apartment Associations Act § 109. Amendments to Foundations Act		6) on another basis prescribed by law or the articles of association. § 38. Dissolution by resolution of general meeting Dissolution of a non-profit association may always be decided by a resolution of the general meeting. A resolution is adopted if over two-thirds of the members who participate in or are represented at the general meeting vote in favour and the articles of association do not prescribe a greater majority requirement. § 39. Submission of bankruptcy petition § 40. Compulsory dissolution (1) A non-profit association is dissolved by a court ruling at the request of the Minister of Internal Affairs or another interested person if: (15.06.2005 entered into force 01.01.2006 - RT I 2005, 39, 308) 1) the objectives or activities of the non-profit association are contrary to law, the constitutional order or good morals; 2) the activities of the non-profit association do not comply with the objectives in the articles of association; 3) economic activity becomes the main activity of the non-profit association; 4) the management board does not submit a petition for dissolution provided by law; 5) in other cases provided by law. (2) A court may set a deadline for elimination of deficiencies specified in subsection (1) of this section. (3) A court may also decide the compulsory dissolution on its own initiative unless otherwise

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			provided by law. (15.06.2005 entered into force 01.01.2006 - RT I 2005, 39, 308) § 41. Petition for dissolution § 42. Liquidation Chapter 6 Merger and Division
FINLAND The analysis is based on the information provided by the Permanent Mission of the Republic of Finland to the OSCE.	Authorized state bodies and NGO registry All registered associations are entered in the Register of Associations which is maintained by the NBPR of Finland. The register offices serve as local authorities in matters concerning the Register of Associations. The Register and all related documents are available to the public (Sec. 47, Ibid). Government bodies have the right to scrutinize the work of associations only if there is a legitimate reason for it. These bodies can, however, act only within the limits of their competence which is laid down in the Acts regulating their functions.	Authorized state bodies granting financial and other benefits to NGOs Associations in Finland can receive funding from government. The grounds on which funding may be granted are contained in the Act on State Aid (668/2001). The consideration of and the decision on the granting of state aid is made by the authority which is involved in coordination of an area of activity in question, and therefore may vary depending on it. Foreign funding of NGOs NGOs are allowed to receive foreign funding. Relevant tax legislation is applicable when funds are being transferred from one country to another. Tax exemptions for NGOs Non-profit associations, recognized as such in accordance with the tax legislation, are exempted from paying certain categories of taxes. Furthermore, when a non-profit association is considered to be especially significant for public well-being, it can be exempted from paying all taxes (Act on the Tax Relief of Certain Non-profit Associations (680/1976).	Termination, dissolution, and liquidation procedure for NGOs The court of the first instance of the domicile of an association may, on the basis of action brought by the Ministry of the Interior, Public Prosecutor or a member of the association, declare the association terminated: if the association acts substantially against law or good practice; acts against the purpose defined in its rules; or if the association acts in violation of the permission given by the County Government (an association whose activities include training in the use of firearms and whose sole purpose is not hunting) or in the event that, when the primary purpose of the association is to exercise influence over state affairs, but the chairperson or members of the executive committee are not residents of Finland (Sec. 4, 35 (para.3) and 43, <i>supra</i>, n.2). “If the public interest does not require termination of the association, the association may be warned instead of being terminated” (Sec. 43 (para.2), Ibid). A member of an association or other interested party may within 6 months after the entry of the note on dissolution into the register of associations bring actions against liquidators before the court of the domicile of the association (Sec. 42, Ibid).

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FRANCE Loi du 1er juillet 1901 relative au contrat d'association (in French)	Article 2 Les associations de personnes pourront se former librement sans autorisation ni déclaration préalable, mais elles ne jouiront de la capacité juridique que si elles se sont conformées aux dispositions de l'article 5.	Article 6 (Loi n° 48-1001 du 23 juin 1948) Toute association régulièrement déclarée peut, sans aucune autorisation spéciale, ester en justice, (Loi n° 87-571 du 23 juillet 1987) " recevoir des dons manuels ainsi que des dons d'établissements d'utilité publique ", acquérir à titre onéreux, posséder et administrer, en dehors des subventions de l'État, (Loi n° 87-571 du 23 juillet 1987) " des régions, des départements, des communes et de leurs établissements publics " : 1° Les cotisations de ses membres ou les sommes au moyen desquelles ces cotisations ont été rédimées, ces sommes ne pouvant être supérieures à 100 F ; 2° Le local destiné à l'administration de l'association et à la réunion de ses membres ; 3° Les immeubles strictement nécessaires à l'accomplissement du but qu'elle se propose. (Loi n° 87-571 du 23 juillet 1987) " Les associations déclarées qui ont pour but exclusif l'assistance, la bienfaisance, la recherche scientifique ou médicale peuvent accepter les libéralités entre vifs ou testamentaires dans des conditions fixées par décret en Conseil d'État. "Lorsqu'une association donnera au produit d'une libéralité une affectation différente de celle en vue de laquelle elle aura été autorisée à l'accepter, l'acte d'autorisation pourra être rapporté par	Article 7 (Loi n° 71-604 du 20 juillet 1971) " En cas de nullité prévue par l'article 3, la dissolution de l'association est prononcée par le tribunal de grande instance, soit à la requête de tout intéressé, soit à la diligence du ministère public. Celui-ci peut assigner à jour fixe et le tribunal, sous les sanctions prévues à l'article 8, ordonner par provision et nonobstant toute voie de recours, la fermeture des locaux et l'interdiction de toute réunion des membres de l'association. " En cas d'infraction aux dispositions de l'article 5, la dissolution peut être prononcée à la requête de tout intéressé ou du ministère public. Article 3 Toute association fondée sur une cause ou en vue d'un objet illicite, contraire aux lois, aux bonnes mœurs, ou qui aurait pour but de porter atteinte à l'intégrité du territoire national et à la forme républicaine du gouvernement, est nulle et de nul effet. Article 5 Toute association qui voudra obtenir la capacité juridique prévue par l'article 6 devra être rendue publique par les soins de ses fondateurs. (Loi n° 71-604 du 20 juillet 1971) "La déclaration préalable en sera faite à la préfecture du département ou à la sous-préfecture de l'arrondissement où l'association aura son siège social. Elle fera connaître le titre et l'objet de l'association, le siège de ses établissements et les noms, professions, (Loi n° 81-909 du 9 octobre 1981) "domiciles et nationalités" de ceux qui, à un titre quelconque, sont chargés de son administration ou de sa direction. Deux exemplaires des statuts seront joints à la déclaration. Il sera donné récépissé de celle-ci

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		décret en Conseil d'État." Article 9 En cas de dissolution volontaire, statutaire ou prononcée par justice, les biens de l'association seront dévolus conformément aux statuts ou, à défaut de disposition statutaire, suivant les règles déterminées en assemblée générale. Article 10 (Loi n° 87-571 du 23 juillet 1987) Les associations peuvent être reconnues d'utilité publique par décret en Conseil d'État à l'issue d'une période probatoire de fonctionnement d'une durée au moins égale à trois ans. La reconnaissance d'utilité publique peut être retirée dans les mêmes formes. La période probatoire de fonctionnement n'est toutefois pas exigée si les ressources prévisibles sur un délai de trois ans de l'association demandant cette reconnaissance sont de nature à assurer son équilibre financier. Article 11 Ces associations peuvent faire tous les actes de la vie civile qui ne sont pas interdits par leurs statuts, mais elles ne peuvent posséder ou acquérir d'autres immeubles que ceux nécessaires au but qu'elles se proposent. (Loi n° 87-571 du 23 juillet 1987) "Toutes les valeurs mobilières d'une association doivent être placées en titres nominatifs, en titres pour lesquels est établi le bordereau de références nominatives prévu à l'article 55 de la loi n° 87-416 du 17 juin 1987 sur	dans le délai de cinq jours." (Loi n° 81-909 du 9 octobre 1981) "Lorsque l'association aura son siège social à l'étranger, la déclaration préalable prévue à l'alinéa précédent sera faite à la préfecture du département où est situé le siège de son principal établissement. " (Loi n° 71-604 du 20 juillet 1971) "L'association n'est rendue publique que par une insertion au Journal officiel, sur production de ce récépissé. " Les associations sont tenues de faire connaître, dans les trois mois, tous les changements survenus dans leur administration ou direction, ainsi que toutes les modifications apportées à leurs statuts. Ces modifications et changements ne sont opposables aux tiers qu'à partir du jour où ils auront été déclarés. Les modifications et changements seront en outre consignés sur un registre spécial qui devra être présenté aux autorités administratives ou judiciaires chaque fois qu'elles en feront la demande.

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		l'épargne ou en valeurs admises par la Banque de France en garantie d'avances." Elles peuvent recevoir des dons et des legs dans les conditions prévues par l'article 910 du code civil. Les immeubles compris dans un acte de donation ou dans une disposition testamentaire qui ne seraient pas nécessaires au fonctionnement de l'association sont aliénés dans les délais et la forme prescrits par le décret ou l'arrêté qui autorise l'acceptation de la libéralité ; le prix en est versé à la caisse de l'association. (Loi du 2 juillet 1913) "Cependant, elles peuvent acquérir, à titre onéreux ou à titre gratuit, des bois, forêts ou terrains à boiser." Elles ne peuvent accepter une donation mobilière ou immobilière avec réserve d'usufruit au profit du donateur.	
HUNGARY A recent change related to the Hungarian nonprofit is the Act CIXXV Of 2011 which came into force at the beginning of 2012, and aims to unify the former diverse regulations of the sector in a codex-type comprehensive law.* Details and translation will be published later	Article VIII of the Fundamental Law. (2) Every person shall have the right to establish and join organisations. (3) The right to freedom of association shall allow the free establishment and operation of political parties. Political parties shall participate in the formation and proclamation of people's will. No political party may exercise public power in a direct way. (5) The right to freedom of association shall allow the free establishment and operation of trade unions and other representative bodies. Within the frameworks of Art. ((2) No person's activity shall be aimed at the forcible acquisition, exercise or exclusive possession of power.) The law regulates civil foundations,	Act CIXXV Of 2011 On The Freedom Of Association, Public Benefit Status, And On The Operation Of And Subsidy For Non-Governmental Organisations came into force at the beginning of 2012. The new law regulates civil organisations' transparency, establish a freely accessible officially certified registry of civil organisations. The law defines various types of government funding, distinguishing between the legal implications of donation, project financing and public service contract. The new law spells out the relevant financial and accounting requirements, distinguishing between various types of revenues and	Act CIXXV Of 2011 On The Freedom Of Association, Public Benefit Status, And On The Operation Of And Subsidy For Non-Governmental Organisations

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Also main changes will entry into force by the new Civil Act's from the 1 january 2014. (For example, amending the Civil Code, it introduces the new phenomenon of "civil association" (a form of organisation without legal entity))	associations and public benefit organisations, and other organisations established under the association law – that is, civil organisations in the classical sense. It spells out their definitions, rules for receiving government subsidy, abrogating several earlier laws (National Civil Fund Act, Public Benefit Organisations Act, and Freedom of Association Act.).	expenditures, and defines the rules of collecting donations.	
ITALY Law 11 august 1991, no. 266 General policy law on volunteerism		Article 5. Economic resources 1. Volunteer organizations obtain the economic resources for their operations and for carrying out of their activities from: a. Contributions from members; b. Contributions from private individuals; c. Contributions from the federal government, public authorities or institutions aimed exclusively to support specific, documented activities or projects; d. Contributions from international organizations; e. Donations and testamentary bequests; f. Reimbursements deriving from agreements; g. Income deriving from secondary commercial and profit-bearing activities	Article 5. 4. In the event of dissolution, discontinuance or termination of volunteer organizations, and regardless of their legal form, the assets outstanding after carrying out liquidation are donated to other volunteer organizations operating in the same or a similar sector, following the guidelines in the statute or in the members' agreements, or, in default of these, following the provisions of the civil code.

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KYRGYZSTAN Law on Non-Commercial Organizations (Adopted 1 October 1999) The term “non-governmental organization” is practically not applied in the legislation. The Civil Code defines a concept of a legal entity, specifying that non-commercial organization is one of its types. Public associations belong to the non-commercial organizations having a membership	Article 5. Interaction between the Government and Non-Commercial Organizations The Government shall guarantee conditions for non-commercial organizations to fulfill their Charter objectives. The Governmental bodies and officials shall provide that the rights and legal interests of non-commercial organizations are observed in accordance with the Constitution of the Kyrgyz Republic and shall support their activities. Interference of state bodies or officials into the activity of non-commercial organizations, as well as interference of non-commercial organizations into the activity of state bodies and officials shall not be acceptable, except for cases stipulated by the Law.	Article 5. Interaction between the Government and Non-Commercial Organizations A governmental support may have a form of purposive funding of several profit-for-public programs of non-commercial organizations, as well as other forms not prohibited by the legislation	Article 16. Reorganization and Liquidation of a Non-Commercial Organization A non-commercial organization can be reorganized or liquidated in the procedure, stipulated by the Civil Code of the Kyrgyz Republic, this Law and other laws of the Kyrgyz Republic. The property remained after the satisfaction of demands of creditors shall be distributed at the decision of the liquidation commission or a body who made a decision on liquidation in accordance with the Charter of the organization
LATVIA LAW ON NON-PROFIT ORGANIZATIONS, 17 December 1991, as amended 5 November 1993 (unofficial translation)	Chapter iii. Foundation and registration of non-profit organizations Article 6. Foundation of Non-Profit Organizations Non-profit organizations may be established by either natural persons or legal entities, by investment of their capital in assets (building, constructions, machinery, etc.) or in cash. Non-profit organizations <u>may be</u>	Article 4. Reserve Fund. Non-profit organizations shall transfer the assets exceeding their expenses into the reserve fund that shall be transferred to the next economic year without imposition of the profit tax. (...) Article 5. Other Assets (Funds) It shall be prohibited for non-profit organizations to create others assets (funds). The stock exchange may establish a fund	Article 14. Reorganization and Liquidation of Non-Profit Organizations Reorganization and liquidation procedure of any non-profit organization shall be regulated by the Articles of Incorporation of such organization and by the Laws of the Republic of Latvia. A decision on reorganization or liquidation shall be made by the owner of such organization or by the meeting of participants who set such procedure and decide on whose expense the documents of such non-profit organization shall

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	<u>established by public offices when permitted by the respective ministry</u>, by local governments when decided so by the district, city or rural community council. Regulations on establishment of non-profit organizations shall be analogous to those on establishment of the respective form of entrepreneurial activity. In addition to foundation documents required by the law for the respective form of entrepreneurial activity, founders of non-profit organizations shall sign a special declaration stating that they shall not gain any profit and that the income exceeding expenses shall be transferred to the reserve fund.	of guarantees for transactions in negotiable securities from the payments made by the participants of the stock exchange with the framework of its Charter and in accordance with the Law on Securities. A non-profit organization shall have the right to made donations for charity as well as other donations and to incur expenses with the purpose of promoting the activities and achieving the aims prescribed by the Articles of Incorporation of the said non-profit organization. Non-profit organizations shall have no right to act as donors or make any expenses other than those relate to production (services).	be arranged and kept. In the event any non-profit organization is liquidated or reorganized into a profit enterprise, the reserve fund and any property purchased for the assets accumulated in such fund shall be passed over to the State; in the event any assets of any local government are invested in such non-profit organization such property shall be passed over to such local government; such property shall be used for charity.
LITHUANIA LAW ON ASSOCIATIONS, No. I-1231, 14 March 1996 (official translation) Article 2. The Concept of the Association 1. An association shall be a voluntary union of legal and natural persons which performs managerial, economic, social, cultural, educational,	Article 3. The Status of the Association 1. ... 2. The association shall be a non-profit organisation. It cannot distribute a gained profit among its members. A non-profit organisation shall be an entity possessing the rights of a legal person which has been set up in accordance with the procedure established by the laws and the objective of activities whereof is not profit seeking. 3. The name of the association must contain the word “association”. The name of the association must conform to the requirements of the Regulations of Firm Names which are approved by the Government. 4. The association shall enjoy the freedom of activities, initiative and decisions,	Article 11. The Property and the Sources of Income 1. The association may by the right of ownership own buildings, means of transportation, equipment and other kinds of property necessary for carrying out of the activities provided for in its statutes which may be acquired with the funds from the sources established in Paragraph 2 of this Article. 2. Income sources of the association shall be as follows: 1) initial contributions of the members, membership fees and special-purpose contributions; 2) special-purpose funds of the State and local authorities; 3) funds and property donated by legal and natural persons; 4) legacies left to the association; 5) profit of the enterprises established by the association; and 6) interest paid by credit institutions on	Article 18. Liquidation 1. The association may be liquidated on the following grounds: 1) the time of the duration of the association as specified in the statutes has expired; 2) the resolution of the general meeting of the members; 3) the fact that there are less association members left than established by this Law; and 4) the court's decision to liquidate the association for the violations of law established by the laws.

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scientific research tasks and functions which are established by the association members. 2. The objectives of the activities, main functions and tasks of the association must relate to the activities or needs of the association members and must be laid down in its statutes.	granted by the Constitution of the Republic of Lithuania, this and other laws of the Republic of Lithuania, decrees of the Government, and the determined duties, and in its activities shall abide by the association statutes registered in accordance with the procedure established by this and other laws.	the funds kept in them. 3. The receipts of the association from the activities which are not provided by the statutes, as well as the receipts generated or applied in violation of this Law, shall be <u>transferred to the State Budget in the manner prescribed by laws.</u>	
MOLDOVA LAW OF THE REPUBLIC OF MOLDOVA ON PUBLIC ASSOCIATIONS	(1) The right of association of citizens is protected by the state supervision on maintenance of the lawfulness by judicial or administrative way. On citizens' initiative the actions of the state bodies, organizations and decision-making individuals that creates difficulties in the constitution and legal activity of public association may be sued to the court. (2) The judicial or administrative protection may result in the reinstatement of the violated right, ceasing the actions of the state bodies, organizations and decision-making individuals that creates difficulties in the fulfilment of the right of the association of citizens, compensation of damages caused through the violation of this right. (3) The state guarantees public associations to protect their rights and legal interests. (4) Problems affecting interests of public	CHAPTER IV. PROPERTY OF PUBLIC ASSOCIATIONS AND GOVERNING OF PROPERTY. Article 29. Property of public associations. (1) Property of a public association is protected by Law. (2) A public association can have as its property any assets (buildings, structures, dwellings, transport, equipment, sports and health property) necessary for material provision of activity, specified by the Charter of the public association excluding structures, which according to the legislation in force or in accordance with the international agreement can be only the property of the state.	CHAPTER VI. TERMINATION OF THE ACTIVITY OF PUBLIC ASSOCIATION. Article 38. Termination of the activity of a public association. (1) Termination of the activity of a public association can be implemented by means of: a) reorganization (affiliation, division, separation, transformation); b) liquidation. (2) The order of the termination of the activity of a public association is specified by the founder (founders) and is defined in the Charter of the public association. Article 39. Reorganization of a public association. (1) Reorganization of a public association is implemented by the decision of the convention (conference), general meeting of the

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	associations are solved by state organs with the participation or in accordance with the corresponding public association in envisaged in the legislation cases. (5) The protection of legal rights and interests of public association, as well as public interests are carried out on judicial basis, if the legislation does not stipulate other way. (6) Interference of state organs and officials of state organs in the activity of public association as well as interference of public association in the activity of state organs and officials is not allowed, except those cases when it directly is envisaged by the Law. (7) Legislation on labour, as well as legislation on social welfare and social insurance of the Republic of Moldova applies to the officials of the public association. The social welfare and social insurance of the officials of the public association – foreign citizens -, who have not their residence in the Republic of Moldova, are carried out under the provisions of the Law on concessions. Article 11. Relations between the state and the public associations. The support from the state for the public associations. (1) The state can support public organizations (based on their applications) by financing some social, scientific and cultural programs, making contracts for the execution of a specific work or services and also through making a certain social	(3) A public association can have as its property enterprises, publishing houses, organizations, institutions, charitable institutions founded and acquired at the expense of means of public associations according to its goals specified in the Charter. (4) The enterprise of the public association has the right of full economic activity on property assigned to it. Relations of the owner (public association) and an enterprise of the public association are based on the agreement signed between them. (5) The institution of the public association has the right of prompt governing of the property assigned to it. Article 30. Sources for formation of the property of the public association. Property of a public association are formed from: a) entrance and membership fees; b) voluntary donations; c) receipts from delivering lectures, exhibitions, lotteries, auctions, sports and other activities; d) income from productive-economic, publishing and other entrepreneur activity;	public association. Registration of the Charter of the newly organized after reorganization public association is performed in the order specified in article 19 of the present Law. (2) After reorganization of a public association its property passes into the hands of the newly organized legal persons in the order envisaged by the Civil Code. Article 40. Liquidation of a public association. (1) Liquidation of a public association is implemented according to the decision of the convention (conference), general meeting or on the basis and in the order specified by article 41 of the present Law. (2) Property remained as a result of the liquidation of the public association, after satisfying the demands of creditors is directed to objectives, specified in the Charter of the public association, in the absence of the corresponding parts is the Charter of a public association - it is directed to goals, specified by the decision of the convention (conference), general meeting about the legislation of the public association, or by the decision of the court. (3) If after the liquidation of the public association by the convention (conference), general meeting the problem of the property is not solved, then after the demands of the creditors are satisfied this property is directed to objectives specified in the charter of the public association. Decision of the usage of the property is published in press. (4) A public association can be liquidated on the

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	order for an unlimited number of public associations for realization of different state programs. The state contributes to the enlarging of the social - useful public associations` activity by collaborating with these in the means of financial preferential politics. The state should have fair relations with other public associations working in the same field. (2) Social - useful public associations can have special benefits when paying taxes in accordance with the Law of the financial system basis and the present NGO Law. The public associations have benefits when renting public buildings or offices, by an order established by the Government. Benefits of other kind and also for individuals are not provided. (3) Youth and children public associations are supported by the State both materially and financially. The state provides a full or partial use of buildings of schools, lyceums, colleges, cultural hostels, cultural palaces and houses, sports buildings by children public associations. (4) Public associations and their juridical representatives that have supported or acted against some political parties, social - political organizations or particular candidates during the elections shall be taken away the right for state financial support, beneficiary taxation, financing and crediting. The financial sources that have been already received on state grants shall be returned to the state`s budget, based on the court`s decision and the present	e) income from civil--legal operations; f) income from foreign trade operations; g) income from sponsors and benefactors (tax free) in accordance with the Law on philanthropy and sponsorship; h) other revenues which are not prohibited by the legislation. Article 31. Subjects of the right on property of public movement. The owner of property coming to a public movement, as well as formed by it from its own means is a permanently functioning collective organ, having the right of a legal person. Article 32. Subjects of the rights of property of the public organization. (1) The owner of property is a public organization which has the right of a legal person. Natural persons, separate members of the public organization do not have property right on part of property and monetary funds belonging to public organization. (2) The owner of property of the multi-sectional public organization is this organization as a whole. Structural subdivisions (local departments) of the multisectonal public organization have a right of prompt	decision of court in cases of: a) preparation (or) and implementation of actions directed to violent change of the constitutional system or territorial integrity of the Republic of Moldova; b) preparation and (or) implementation of actions directed to overthrow by force legally formed organs of public power and governing; c) stirring up social, racial, national or religious hatred and hostility; d) violation by its actions rights and liberties of citizens, protected by the legislation of the Republic of Moldova; e) formation in its structure military groups; f) repeated warning of the public association within a year by the organ which registered the Charter of the public association about elimination of violation of the legislation in force. (5) According to the decision of the court, property of the liquidated public association can become without return the property of the state after satisfying the demands of creditors. Article 41. Order of appealing against the decision of the court about the liquidation of a public association. (1) Decision of the court about the liquidation of a public association can be appealed by its governing organ in higher court in a due legislative order. Decision of the Highest Court of the Republic of Moldova about the liquidation of the public association is final and cannot be appealed. (2) Recognition of the decision of the court about

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	legislation. If the leaders of the public association were not aware of the fact that some of the members of their organization took part in the pre-electoral agitation they should declare as soon as possible about their association`s</p> <p>neutrality and the mass-media element should publish the `deny`. The persons that acted in the name of the association without its leader`s approval shall be persecuted in accordance with the present legislation. (5) Public associations and their juridical representatives are not allowed to use financial support from foreign international) natural or juridical persons for supporting political parties, social-political organizations and particular candidates during the elections. These financial sources shall be confiscated and transferred to the state`s budget following the court`s decision.	governing of the property which is assigned to it by the owner. (3) In a multi-sectional public organization which unites territorial organizations as independent subjects into a union (association), the owner of the property belonging to a public organization as a whole is a union (association). Territorial organizations, which are included into union (association) as independent subjects are the owners of the property belonging to them. Article 33. Subjects of the right of property of public institution. (1) A public institution receives property in the form of prompt governing from the founder - public association. As for the mentioned property, public institution exercises a right of possession, right to use and manage within the limits specified by the legislation in force in correspondence with the goals, determined by the Charter. (2) A public association (founder) - owner of the property and monetary funds given to public institution has the right to withdraw property which is not used as it was prescribed and can use it in its own way.	the liquidation of the public association as contradictory to the present Law brings about the recall of the given decision and reimbursement by the state damages to the public association in connection with legal liquidation.

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		(3) A public institution does not have a right to alienate or to manage property which is assigned to it and acquired from funds given to it from budget without written permission of the owner - public association. (4) If according to constituent documents public institution is given a right to exercise activity of bringing a profit, then profit received from the mentioned activity and acquired from the income of property becomes a property of the public institution and inventory is made on separate balance. (5) A public institution is responsible for its liabilities by property and monetary funds which are at its disposal. If they are not sufficient, then subsidiary responsibility performs the owner of this property and monetary funds - public association.	
MONTENEGRO LAW ON NON-GOVERNMENTAL ORGANIZATIONS ("Official Gazette of the Republic of Montenegro", numbers 27/99, 09/02, 30/02; "Official Gazette of Montenegro",		State Aid Article 26 The State shall provide financial support to non-governmental organizations. Article 26a Funds for provision of the financial support to non-governmental organizations shall be provided for in the Budget of the Republic of Montenegro. Article 26b Allocation of funds for provision of the	VI TERMINATION OF OPERATIONS Article 28 Deletion from the Registry Non-governmental organization shall cease to exist by deletion from the Registry. Deletion from the Registry shall be performed: - If the period for which it was founded has expired, by expiration of the last day of that period; - If the authorized body made a decision on termination of operations, by delivering the

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number 11/07 dated 13th December 2007)		financial support to non-governmental organizations (hereinafter: allocation of funds) shall be performed by the Commission for Allocation of Funds to Non-governmental Organizations (hereinafter: the Commission), appointed by the Parliament of the Republic of Montenegro, based on the proposal of the competent working body.	decision to the body competent for registration in the Registry by the person authorized for standing proxy and representation of the organization; Law on Non-Governmental Organizations, Official Gazette of the Republic of Montenegro, numbers 27/99, 09/02, 30/02 Official Gazette of Montenegro, number 11/079 - If the work of non-governmental organization is prohibited, on the day of prohibiting the work of the non-governmental organization; - On the day of completion of the bankruptcy proceeding or the voluntary liquidation proceeding if performs an economic business activity in accordance with the law that regulates proceeding of a bankruptcy and voluntary liquidation. Article 29 Disposition of the Property Property of non-governmental organization to be deleted from the Registry shall be allocated to other non-governmental or humanitarian organizations registered in the Republic, in accordance with the decision of the competent body of the nongovernmental organization.
MOROCCO	Article 2 : (Modifié, D. portant loi n° 1-73-283, 10 avril 1973 – rebia I 1393, Article 1er) Les associations de personnes peuvent se former librement sans autorisation sous réserve des dispositions de l'article 5.	Article 6 : (Abrogé et rempl., D. n° 1-02-206 du 12 jourmada I 1423 (23/07/2002) portant promulgation de la loi n° 75-00, Article 1er) Toute association régulièrement déclarée- peut ester en justice, acquérir à titre onéreux, posséder et administrer: 1. les subventions publiques; 2. les droits d'adhésion de ses membres; 3. les cotisations annuelles de ses membres;	Article 7 : (Abrogé D. n° 1-02-206 du 12 jourmada I 1423 (23/07/2002) portant promulgation de la loi n° 75-00, Article 1er) Le tribunal de première instance est compétent pour connaître des demandes de déclaration de nullité de l'association prévue à l'article 3. Il est également compétent pour connaître des demandes de dissolution de l'association si cette dernière est en situation non conforme à la loi, à la demande de toute personne concernée ou à l'initiative du ministère public. Le tribunal peut ordonner à titre de mesure conservatoire, et nonobstant toute voie de

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		4. l'aide du secteur privé; 5. les aides que les associations peuvent recevoir d'une partie étrangère ou d'organisations internationales, sous réserve des dispositions des articles 17 et 32 bis de la présente loi; 6. les locaux et matériels destinés à l'administration de l'association et à la réunion de ses membres; 7. les immeubles nécessaires à l'exercice de son activité et à la réalisation de ses objectifs. Article 32 bis.: <i>compl., D. n° 1-02-206 du 12 jomada I 1423 (23/07/2002) portant promulgation de la loi n° 75-00, art. 3)</i> Les associations qui reçoivent des aides étrangères sont tenues d'en faire la déclaration au secrétariat général du gouvernement en spécifiant le montant obtenu et son origine et ce dans un délai de 30 jours francs à compter de la date de l'obtention de l'aide. Sont fixés par arrêté du ministre chargé des finances les livres comptables que doivent tenir les associations visées à l'alinéa précédent. Ces livres sont soumis au contrôle des inspecteurs du ministère des finances.	recours, la fermeture des locaux et l'interdiction de toute réunion des membres de l'association.
POLAND Several Laws (see in columns)	Law on public benefit activity and volunteerism April 24, 2003 Section i. General regulations Article 5 <u>Co-operation Public administration and NGO</u> 1. Public administration organs perform activities in the field of public tasks that are	Law on public benefit activity and volunteerism April 24, 2003 Section i. General regulations Article 3 2. Non-governmental organizations are legal entities or entities with no legal personality created on the basis of	LAW ON ASSOCIATIONS (7 April 1989) (unofficial translation) Article 31. On a motion by the supervising agency, the court decides to dissolve an association if 1) the number of members has fallen below the number of persons necessary to found an association;

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	mentioned in Article 4 in co-operation with non-governmental organizations and entities mentioned in Article 3 par. 3, 2. The co-operation, mentioned in par. 1, is implemented based on the following rules: subsidiarity, independence of each side, partnership, effectiveness, fair competition and transparency.co-operation may be conducted in the form of: 1) commissioning non-governmental organizations and entities mentioned in Article 3 par. 3 to perform public tasks according to the rules set by the Law; 2) mutually providing information about planned directions of activities and co-operation in order to harmonize these directions; 3) consulting with non-governmental organizations and entities mentioned in Article 3 par. 3, according to their scope of activities, regarding legislative projects in the fields related to the statutory activities of such organizations; 4) establishing mutual teams responsible for advising and initiative that consist of representatives of non-governmental organizations and entities mentioned in Article 3 par. 3 and representatives of relevant public administration bodies. Chapter 2. Performing public benefit activities based on commissioning public tasks Article 11 1. Public administration bodies: 1) support non-governmental organizations and entities mentioned in Article 3 par. 3 that conduct statutory activities in a given	provisions of laws, including foundations and associations, taking into consideration par. 4. Non-governmental organizations are not bodies of the sector of public finances in the understanding of regulations governing public finances, and operate on a not-for-profit basis. LAW ON ASSOCIATIONS (7 April 1989) (unofficial translation) Chapter 4. PROPERTY OF AN ASSOCIATION Article 33. 1. Property of an association is formed from member contributions, donations, legacies, inheritances, the proceeds of its activities, income from its property, and public support. 2. An association may, so long as it observes binding regulations, accept donations, legacies and inheritances, as well as use public support.	2) an association does not have the authorities provided by its statute, and there are no conditions to elect them over a period of time no longer than one year. Article 39. The cost of liquidation is covered by the property of the association being liquidated. If the association being liquidated has no property, the cost of liquidation is covered by the State Treasury.

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	field in performing public tasks, within the scope mentioned in Article 4; Law on associations (7 April 1989) (unofficial translation) 2. The right to associate may be restricted by other laws only when it is necessary to protect national security or public order, or to protect public health, morality or the rights and freedoms of other person. Article 2. 1. An association is a voluntary, self-governed and lasting non-profit union Chapter 3. SUPERVISING AGENCIES Article 25. The supervising agency has the right: 1) to demand that the board of an association supply copies of acts passed by general assembly (assembly of delegates) within a specified period of time; 2) to review documents concerning activities of the association and to make notes, excerpts and copies of them at the seat of an association and in the presence of association authorities' representative; 3) to demand appropriate explanations from the authorities of an association Charter of principles for non-governmental organization activity 3. NGOs are self-governing and independent		
ROMANIA Ordinance on Associations and	Ordinance on Associations and Foundations (2000)	Law on Sponsorship (1994, amended 1998) Article 4	Ordinance on Associations and Foundations (2000)

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Foundations (2000) And Law on Sponsorship (1994, amended 1998)	Chapter 8 Relations with public authorities Article 49 (1) Local public administration authorities shall support legal persons¹ established on the basis of the present ordinance by: a) providing them, inasmuch is possible, with spaces for headquarters, according to the law; b) providing them, inasmuch is possible, with grounds for building constructions necessary for the development of their activities. (2) Local public administration authorities draw, upon request from the entitled legal persons, priority lists for appropriating the immovables stipulated in paragraph (1). Article 50 Public authorities are obliged to provide the associations, foundations and federations public interest information, according to the law. Article 51 (1) Within the Chambers of the Parliament, the Presidency of Romania, the General Secretariat of the Government, the institution of the Ombudsman, the autonomous administration authorities, the ministries, the other specialized bodies of the central and local public administration authorities, organizational structures	(1) Sponsorship can be received by: a) any non-lucrative legal entity that runs or will run an activity in the cultural, artistic, educational, fundamental or applied scientific research, humanitarian, religious, philanthropic, sporting, human rights, medical and sanitary, social assistance and services, environment protection, social and community, professional representation areas as well as in areas dealing with the maintenance, restoration, preservation and value enhancing of historical monuments; b) the public institutions and authorities, the relevant bodies of the public administration for the activities specified under subparagraph a); c) television or radio programmes as well as books and publications in the areas specified under subparagraph a) of this Law; d) any natural person whose activity is one of the areas specified under subparagraph a) is recognized by a non-lucrative legal entity or by a public institution constantly involved in the area the sponsorship is requested for. (2) Any natural person without having to be recognized by a non-lucrative legal entity or public institution which requires support in the areas specified under Article 1(3)2 can be recipient of patronage.	Article 54 (1) Associations and federations get dissolved: a) lawfully; b) by court or tribunal decision, as may be the case; c) by decision of the general assembly. (2) The foundations dissolve: a) lawfully; b) by court decision. Article 55 (1) Associations get dissolved lawfully: a) when the period the association has been established for has come to an end; b) when the purpose for which it has been established has been accomplished or can no longer be accomplished, if within 3 months from reaching such conclusion the purpose is not modified; c) when the general assembly or the board of directors can no longer be constituted according to the statute of the association, if this situation lasts for more than a year from the date when, according to the statute, the general assembly and the board of directors should have been constituted; d) when the number of associates has dropped under the limit provided by the law, if the number

¹ Article 1

(1) Natural and legal persons aiming to carry out activities of general interest, of local community interest or, if such be the case, of their personal non-patrimonial interest may establish associations and foundations under the conditions of the present ordinance.

(2) Associations and foundations established according to the present ordinance are legal persons of private law without patrimonial aim.

(3) Political parties, trade unions and religious cults are not subject to the provisions of the present ordinance.

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	operate the relation with associations and foundations. (2) The public authorities mentioned in paragraph (1) may consult with representatives of associations and foundations carrying out activities in their sphere of competence in order to develop common programs or activities. Article 52 (1) After their establishment, the interested associations, foundations and federations will request the autonomous administration authorities, the ministries, the other special bodies of the central and local public administration authorities to be recorded according to the field wherein they operate. (2) The public authorities stipulated in paragraph (1) are obliged to keep a record of those associations and foundations that required so. (3) Conflicts of competence arising among public authorities stipulated in paragraph (1) with respect to recording associations, foundations and federations are solved, upon request from any of the parties, by the General Secretariat of the Government, within 5 days from the notification date. Provisions under article 39, section (3), apply accordingly. (4) In all cases, the Ministry of Justice shall communicate to the competent public authority stipulated under section (1), for information purposes, copies of the [summations containing the] irrevocable court decisions, as well as of the supporting documents, within 5 days from receiving the documents stipulated under article 47.	Ordinance on Associations and Foundations (2000) Revenues Article 46 (1) Revenues of associations or federations come from: a) membership fees/dues; b) interests and dividends resulting from [financial] placements of the available sums, according to the law; c) dividends from commercial companies established by associations or federations; d) revenues from direct economic activities; e) donations, sponsorships or legacies; f) other revenues stipulated by law. (2) Revenues of foundations are those stipulated under paragraph (1), letters b) through g). Article 47 Associations or foundations may establish commercial companies. Dividends obtained by association or foundations from the activities of these commercial companies, unless reinvested in the same commercial companies, shall be obligatorily used for achieving the purpose of the association or foundation. Article 48 Associations or foundations may carry out any other direct economic activities, if	has not been completed within 3 months. (2) Reaching the conclusion that dissolution is in order shall be done by decision of the court in whose territorial circumscription the association has its headquarters, upon request from any interested person. Article 56 (1) The association is dissolved by court decision, upon request from any interested person: a) when the purpose or the activity of the association has become illicit or contrary to the public order; b) when the purpose is accomplished by means illicit or contrary to the public order; c) when the association seeks to accomplish another purpose than that for which it has been established; d) when the association is in a state of insolvency; e) in the case stipulated under article 14. (2) The competent instance is the court in whose circumscription the association has its headquarters. Article 57. The association may dissolve by decision of the general assembly. Within 15 days from the date of the dissolution meeting, the minutes in authenticated form are submitted to the court in whose territorial circumscription it has its headquarters, in order to be registered in the Registry of associations and foundations. Article 58 Foundation get dissolved lawfully in cases stipulated under article 55 paragraph (1), letters

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	Article 53 Litigations arising with respect to the provisions of the present chapter are solved according to the Law of administrative contentious #29 of 1999, and the subsequent modifications.	they have accessory character and are closely connected to the main purpose of the legal person.	a) and b), as well as in case it is impossible to constitute the board of directors according to the statute of the foundation, if this situation lasts for more than a year from the date when the board of directors should have been constituted, according to the statute. The provisions of article 55, paragraph (2), apply accordingly. Article 59 The dissolution of the foundation is done by court decision under the terms of article 56, which applies accordingly, as well as in case the provisions of article 15, section(3), are not observed. Article 60 (1) In case of dissolution of the association or foundation, the assets remaining after liquidation cannot be transmitted to natural persons. (2) These assets may be transmitted to legal persons of private law or public law with an identical or similar purpose, through the procedure established in the statute of the association or foundation. (3) If, within 6 months from the liquidation, the liquidators did not succeed in transmitting the assets under the terms of paragraph (2), as well as in case the statute of the association or foundation does not stipulate a procedure of transmitting the assets, or if the stipulation is contrary to the law or to the public order, the assets remaining after liquidation shall be distributed by the competent court to a legal person with an identical or similar purpose. (4) In case the association or foundation has been dissolved for reasons provided under article 56, paragraph (1), letters a)-c), the assets remaining after liquidation shall be taken over by the state, through the Ministry of Finance or, if such be the case, by the commune or city in whose territory the association or foundation had

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			its headquarters, if the latter was of local interest. (5) The date of transmitting the assets is that of the delivery and taking over documents, unless an ulterior date is established therein.
RUSSIAN FEDERATION FEDERAL LAW NO. 7-FZ OF JANUARY 12, 1996 ON NONPROFIT ORGANIZATIONS	Article 31. Economic Support of Nonprofit Organizations by the Bodies of State Power and the Local Self-government Bodies 1. The bodies of State power and the local self-government bodies shall create State and municipal institutions, shall secure with them the property on the right of operating management in accordance with the Civil Code of the Russian Federation and shall carry out their full or partial financing. The bodies of State power and the local self-government bodies may, within the limits of their competence, render nonprofit organizations economic support in different forms, including: - the granting, in accordance with the legislation, of privileges in the payment of taxes, customs and other duties and charges to nonprofit organizations created for charitable, educational, cultural and scientific purposes, for the purposes of protecting the health of citizens, developing the physical culture and sports, taking into account the legal organizational forms of nonprofit organizations; - the granting the nonprofit organizations of any other privileges, including a full or partial exemption from the payment for the use of State and municipal property; - the placement among nonprofit organizations on a competition basis of State and municipal social orders; - the granting, in accordance with the law,	Article 26. The Sources of the Formation of the Property of a Nonprofit Organization 1. The sources of the formation of the property of a nonprofit organization in monetary or any other forms shall be: - regular and lump sum receipts from the founders (participants, members); - voluntary property contributions and donations; - receipts from the marketing of goods, works and services; - dividends (yield, interest) received on shares, bonds or any other securities and deposits; - returns received from the property of the nonprofit organization; - any other receipts unprohibited by the law. Laws may establish certain restrictions on the sources of the returns of nonprofit organizations of individual types. The sources of the formation of the property of a state corporation may represent the regular and/or lump-sum receipts (contributions) from the juridical persons whose duty to make these contributions is determined by the federal law. 2. The procedure for the regular receipts from the founders (participants, members) shall be determined by the	Article 18. Liquidation of a Nonprofit Organization 1. A nonprofit organization may be liquidated on the basis and in the procedure stipulated by the Civil Code of the Russian Federation, the present Federal Law and any other federal laws. 2. The decision to liquidate a fund may be adopted only by the court upon application of the interested persons. A fund may be liquidated: - if the fund's property is insufficient for accomplishing its objectives and the probability of obtaining the necessary property is unreal; - if the fund's objectives are unattainable and the necessary amendments of the funds' objectives cannot be made; - if the fund deviates in its activity from the objectives stipulated by its charter; - in any other cases stipulated by the Federal Law. <i>Federal Law No. 31-FZ of March 21, 2002 amended Item 3 of Article 18 of this Federal Law. The amendments shall enter into force as of July 1, 2002</i> 3. The founders (participants) of a nonprofit organization or the body that has adopted the decision to liquidate the nonprofit organization shall appoint a liquidation commission (liquidator) and shall, in accordance with the Civil Code of the Russian Federation and the present Federal Law, establish the procedure and the time for the liquidation of the nonprofit

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	of privileges in the payment of taxes to citizens and juridical persons that are rendering material support to nonprofit organizations. 2. It shall be impermissible to grant privileges in the payment of taxes individually to several citizens and juridical persons that are rendering material support to the said nonprofit organizations. Article 32. Control over the Activity of a Nonprofit Organization 1. A nonprofit organization shall keep accounting and statistical reporting in the procedure established by the legislation of the Russian Federation. A noncommercial organization shall furnish information about its activity to the bodies of State statistics and to the tax bodies, to the founders and any other persons in accordance with the legislation of the Russian Federation and the constituent documents of the nonprofit organization. 2. The rates and the structure of the receipts of a nonprofit organization, and also the data on the rates and composition of the property of the nonprofit organization, on its expenses, the number and composition of workers, on the remuneration of their labour, on the use of gratuitous labour of citizens in the activity of the nonprofit organization may not be an object of commercial secrecy.	constituent documents of a nonprofit organization. 3. The profit received by a nonprofit organization shall not be subject to distribution among the participants of the nonprofit organization. <u>The Federal Law of 07/20/2011 No. 121-FZ On Entering Amendments to Individual Legislative Acts of the Russian Federation in the Part Regulating the Activities of Non-Profit Organizations Performing the Functions of a Foreign Agent</u> (The Law hereinafter) to the Federal The Law of 01/12/1996 No. 7-FZ On Non-Profit Organizations (The Law on Non-Profit Organizations hereinafter) and a number of other federal the Laws introduces the notion of a “non-profit organization performing the functions of a foreign agent” (Foreign Agent hereinafter). According to p. 6 of clause 2 of The Law on Non-Profit Organizations, in the version of The Law the organization is regarded as a non-profit (Non-Profit hereinafter) performing the functions of a foreign agent when a Russian non-profit organization receives cash funds and other property from foreign governments, their government bodies, international and foreign organizations, foreign citizens, stateless persons or other entities authorized by them, and/or from Russian legal entities receiving cash and other property from the indicated sources (with the exception of open joint stock companies with government participation and their affiliates) (Foreign Sources hereinafter), and when it takes part in the	organization. 4. From the moment of the appointment of the liquidation commission the latter shall take over the powers in managing the affairs of the nonprofit organization. The liquidation commission shall appear in court on behalf of the nonprofit organization being liquidated.

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		political activity performed in the territory of the Russian Federation, including the activity in the interest of foreign sources. Thus, on the basis of the provisions of p. 6 of clause 2 of the Law on Non-Profit Organizations quoted above, the simultaneous presence of the following conditions is necessary to recognize a Non-Profit as performing the functions of a foreign agent: 1) the Non-Profit is to be registered in the Russian Federation in compliance with the Russian the Law as a Russian entity (non-profit organization); 2) the Non-Profit is to receive cash funds or other property from foreign governments, their government bodies, international and foreign organizations, foreign citizens, stateless persons or other entities authorized by them, and/or from Russian legal entities receiving cash funds and other property from the indicated sources; 3) the Non-Profit is to take part in the political activity performed in the territory of the Russian Federation.	
SLOVAKIA 213/1997 Collection of Laws LAW OF JULY 2, 1997 ON NON-PROFIT ORGANIZATIONS PROVIDING GENERALLY BENEFICIAL SERVICES	Section 35 State Supervision (1) The Registration Office oversees, whether the non-profit organization fulfills its purpose and provides the generally beneficial services for which it has been established. In order to do so, the Registration Office evaluates the content of the Annual Reports and in the case of detecting deficiencies the Registration Office notifies the bodies of the non-profit organization, demands correction, as well	Section 29 (1) The non-profit organization provides for its activity and manages its property; it may make use of the property of state or of the regional self-government according to special regulations [11]. (2) The property of the non-profit organization is composed of: a) The founders' contributions, b) The income from the organization's	CHAPTER THREE TERMINATION AND CESSATION OF THE NON-PROFIT ORGANIZATION Termination of the non-profit organization Section 14 A non-profit organization shall be terminated: a) Upon expiration of the period of time for which the non-profit organization was established, b) To the date defined in the decision of its

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	as fulfillment of the obligations set by the Law. If such a correction is not made, the Registration Office is entitled to file a motion to terminate the non-profit organization. (2) The Ministry controls the registration and supervision of non-profit organizations as proceeded by registration offices. (3) This Law does not affect the supervisory jurisdiction of bodies dealing according to special regulations, if the non-profit organization provides services according to special rules (Section 3).	own activity, c) The income from business activity after taxation, d) The inherited property, e) The donations from natural and legal persons. (3) Subsidies from the state budget, budget of the state fund or the community budget may also be provided to the non-profit organization. A non-profit organization may receive state budget or state fund subsidies for the same services from only one source, usually from that source, which has some relation to the predominant activity of the non-profit organization. The subsidy from the state budget, state fund budget or community budget may not be used to cover the expenditure (costs) of the administration of the non-profit organization.	Board of Directors on termination of the non-profit organization, otherwise to the date on which such a decision has been made, c) By the decision of the Board of Directors on merge, fusion or split of the non-profit organization, d) To the date defined in the court resolution on termination of the non-profit organization, otherwise to the date on which this resolution entered into power, e) By the proclamation of bankruptcy or refusal of the proposal to proclaim bankruptcy due to the insufficiency of property, f) When the obligation according to the Sec. 10, Par. 3 has not been fulfilled, g) When the non-profit organization does not submit the Annual Report to the Registering Office as required according to the Sec. 34, Par. 3 Section 16 Merger and fusion ... Section 17 Cessation and liquidation (1) The non-profit organization ceases to exist on the day it is deleted from the registry. Its cessation is preceded by termination with or without liquidation. (2) Liquidation is not required if the property of the non-profit organization goes over to another non-profit organization or foundation after its merger or fusion. The deletion of a ceased non-profit organization from the registry shall be made on the same day as the registration of the non-profit organization or foundation constituted by the merger. The deletion of the fused non-profit organization from the registry shall be

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			made on the same day as the registration of change in the non-profit organization or foundation with which the ceasing non-profit organization was fused. (3) The balance of assets upon liquidation can be transferred only to another non-profit organization or a foundation. (4) The liquidator is obliged to offer the priority property as defined in Sec. 31a to the state or another non-profit organization. (5) The authority, which appointed the liquidator, shall determine the liquidator's compensation. (6) The costs of liquidation shall be covered from the property of the non-profit organization. (7) The dissolution of the non-profit organization with or without liquidation and the cessation of the non-profit organization shall be subject to the regulation of the Commercial Code on the dissolution and cessation of commercial companies [6] as appropriate, if this law does not stipulate otherwise.
SWEDEN Foundation Act (1994:1220)	Chapter 9. Supervision etc. Introductory provisions § 1 The county government where the foundation has its domicile, or, if a domicile is not established, where the foundation's main executive body is headquartered, shall be the supervisory authority for a foundation under its "own management". A foundation with "attached management" shall be supervised by the county government where the administrator's domicile is located, or if a domicile is not established, then where the administrator is headquartered or, if a trading company is the administrator, where the trading company is headquartered.		Dissolution of a foundation under certain circumstances § 5 The board or the administrator may decide to spend all of the foundation's assets according to the foundation's purpose or on a similar purpose if: 1. the foundation was established more than 50 years ago; 2. the foundation has not been able to pursue its purpose in the last five years; 3. the foundation's assets, calculated according to Chapter 3, Article 3, have been less than the "basic price amount" according to the Law on Common Insurance at the end of the last three financial years; and

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	The national government or the authority appointed by the national government may appoint an authority to be the supervisory authority of a foundation that is different than the one referred to in the first paragraph of this article. Special rules regarding supervision apply to selected foundations under Articles 10 and 10 a. Act (2001:305) § 2 Under this law, the national government or the authority that the national government appoints may issue rules charging fees for administering the supervision over foundations. The meaning of supervision etc. § 3 The supervisory authority shall intervene when there is reason to believe that the foundation's administration or auditing is not performed in accordance with the deed of the foundation or with the provisions of this law or that a board member or administrator is mismanaging his or her tasks. The supervisory authority shall give the foundation advice and information. § 4 The supervisory authority may: 1. demand documents or information from the foundation; 2. call and participate in meetings with the foundation's board or administrator; and 3. if special reasons exist, perform an inspection of the foundation and decide the time and manner of the inspection. In the cases referred to in the first paragraph, item 3 of this article, the		4. the foundation is without debts. (...) Chapter 7. Liquidation and Dissolution Prerequisites for liquidation etc. § 1 The board or the administrator of a foundation that performs economic activities shall immediately prepare a special profit and loss account as soon as there is reason to assume that the foundation's assets are less than its debts or if the foundation is lacking assets that can be repossessed according to Chapter 4 of the Enforcement Code (1981:774). If the profit and loss account shows that the assets are less than the debts, then the board or the administrator shall file a petition for liquidation with the municipal court. A board member or the auditor may also file this petition. (...) § 4 The municipal court shall liquidate a foundation if, during the litigation, no profit and loss account examined by an auditor and approved by the supervisory authority can prove that the foundation's assets exceeds its debts.

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	foundation's board or administrator is obliged to make the foundation's money, valuable documents and other assets, as well as the account materials and protocols, available for those who execute the inspection. § 5 The supervisory authority may: 1. remove a board member from his or her assignment if he or she is not meeting the necessary requirements according to Chapter 2, Article 10 or the Trading Prohibition Act (1986:436), and remove an administrator from its assignment if the administrator is not meeting the necessary requirements according to Chapter 2, Article 19; 1. order one or several board members or the administrator to perform his or her duties; 2. forbid one or several board members or the administrator from executing a decision or, if the decision has already been executed, to instruct one or several board members or the administrator to make a correction if possible. The supervisory authority also has additional areas of authority according to Chapter 4, Articles 5 and 8 and Chapter 5, Article 4. An injunction or prohibition according to paragraph 1, items 2 and 3 of this article, may be combined with a fine. If one or several documents have not been submitted to the supervisory authority, then it shall issue fines according to the cases outlined in paragraph 1, item 2. Other cases shall be prosecuted by the county court according to the Act on Fines (1985:206).		

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	§ 6 A public court can dismiss a board member or the administrator when he or she mismanages his or her duty. The dismissal can be for a limited period of time. The right to a legal defense in dismissal cases is regulated under Chapter 5, Article 4, items 1 and 4. If the supervisory authority has brought a legal action of dismissal against a board member or the administrator, the supervisory authority may dismiss this person for the period of time until the court has made its final decision or otherwise reached a decision.(...)		
“THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA” LAW ON CITIZEN ASSOCIATIONS AND FOUNDATIONS	Article 2 Citizens may associate freely in citizen associations and establish foundations in order to exercise and protect economic, social, cultural, scientific, professional, technical, humanitarian, educational, sports and other rights, interests and beliefs, in conformity with the Constitution and law. The citizen associations and foundations are non-profit organisations. If profit is made in the operation of citizen associations and foundations, it must be used exclusively for support to and implementation of their goals and activities determined by the statute. ----- VI. CITIZEN ASSOCIATIONS, FOREIGN AND INTERNATIONAL NON-GOVERNMENTAL ORGANISATIONS 6.1. Associations of foreigners Article 66	V. ASSETS OF CITIZEN ASSOCIATIONS AND FOUNDATIONS Article 61 Citizen associations and foundations may attain objects, funds and property rights. Citizen associations and foundations attain assets through membership fees, contributions, donations, grants, etc., and they dispose over them in conformity with the statute and the law. Citizen associations and foundations may also earn revenues from the profit of trade companies they have founded with the assets of the association and with other sources. Citizen associations and foundations may receive funds from the Budget of the Republic, the budgets of the units of local self-government and the budget of the City of Skopje. The funds from paragraph 4 of this article are received based on programmes	4.2. Termination of citizen associations and foundations Article 52 A citizen association is terminated: - if a decision has been passed by the assembly of the citizen association with two thirds majority; - if the number of members of the citizen association decreases to under the number that was determined for the establishment; - if the Constitutional Court of the Republic of Macedonia passes a decision that the programme and statute of the citizen association do not conform to the Constitution; - if it is determined that the citizen association has ceased to operate; and - in other cases determined by law. The person who represents the citizen association is obligated to inform the primary court about the circumstances from paragraph 1 of this article within 15 days after they arise.

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	Foreigners who have permanent residence or who reside temporarily for longer than one year on the territory of the Republic of Macedonia may establish associations of foreigners under the conditions determined by this law. An approval for the founding of an association of foreigners from paragraph 1 of this article is provided by the primary court on whose territory the associations of foreigners has its seat, after previously receiving the opinion of the Ministry of Foreign Affairs. Article 67 The founding of an association of foreigners may be approved upon request from at least five foreigners of legal age. The founding of an association of foreigners may be approved only for the promotion of scientific, sports, cultural, humanitarian and social goals. Article 68 The stipulations from this law regarding the registration and termination of citizen associations apply for the procedure for registration and termination of associations of foreigners. The primary court maintains a separate Register for the associations of foreigners. 6.2. Foreign and international non-governmental organisations Article 69 Foreign and international non-governmental organisations, foundations, unions and their branches, which are non-profit (in the further text: foreign	(projects) previously prepared by the citizen associations or foundations, which are approved by the Government of the Republic of Macedonia, respectively the competent ministries, councils of the units of local self-government and the Council of the City of Skopje, in conformity with the law. Article 62 The assets that citizen associations and foundations attain in conformity with article 61 of this law are owned by them. Article 63 The statute of citizen associations and foundations determines the organ that controls the purposeful spending and disposal over assets and revenues of the citizen associations and foundations. The organ from paragraph 1 of this article is composed of members, persons from the citizen associations and foundations, who are elected in a manner foreseen by the statute. Every member has the right to inspect the use of assets and revenues of the citizen associations and foundations in a manner determined by the statute. Article 64 The foundation uses its assets (revenues) exclusively for the implementation of the statutory goals. Article 65 A beneficiary is a person who is awarded funds that are owned by the foundation. In case the beneficiaries are not determined exactly by the statute of the	The primary court determines the termination of a citizen association by a ruling according to the rules of non-contentious proceeding. Article 53 After termination of operation of a citizen association, the property and assets that remain that remain after liabilities are settled are used in a manner determined by the statute of the citizen association. In cases when the conditions determined by the statute cannot be met, regarding the manner of use of property and assets that remain after liabilities are settled when the citizen association is terminated, the property and assets are transferred to a citizen association that is determined by the appropriate ministry. An appeal can be lodged against the decision from paragraph 2 of this article to the Government Committee of the Republic of Macedonia. Article 56 Citizen associations and foundations are terminated also: - if they operate in contrary to the stipulations from articles 3 and 4 of this law; and - if the operation of the citizen associations and foundations does not conform to their statute. Anyone may bring forward an initiative for termination of a citizen association and foundation if there are grounds to believe that it is performing the activity from paragraph 1 of this article. Article 57 The primary court on whose territory is located the seat of the citizen association and foundation passes a ruling for termination of the citizen

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	organisations), may be founded and may operate on the territory of the Republic of Macedonia. Other organisations may also be founded and may operate on the territory of the Republic of Macedonia, which are financed exclusively by bilateral and multilateral agreements, in order to be involved in development projects of the Republic of Macedonia. The activity of foreign organisations may not be in discrepancy with the Constitution and the laws of the Republic of Macedonia, and with international agreements that the Republic of Macedonia has concluded or which it has joined. Article 70 Foreign organisations are entered in the Register of Foreign Organisations that is maintained by the primary court, after previous opinion is received from the Ministry of Foreign Affairs. Article 71 It is necessary that the request for entry into the Register of Foreign Organisations with a seat on the territory of the Republic of Macedonia should also contain all data and documents prescribed in article 44 of this law. Together with the request for entry in the Register, the foreign organisation should submit data from the Register in the country where it is registered. If a branch of a foreign organisation is formed on the territory of the Republic of Macedonia, together with the request for entry into the Register an excerpt of the basic act (rules) must be submitted, from	foundation, all persons who conform to the statutory goals of the foundation shall be considered beneficiaries. The founders, member of the managing board or council, and employed persons in the foundation may appear as beneficiaries if this conforms to the goals of the foundation and the statute, and if two thirds of the managing board members have declared themselves for this. ----- Article 81 <u>The property of social organisations and citizen associations attained through their own assets is property of the citizen associations and their legal heirs.</u> Under own assets from paragraph 1 of this law are implied funds from membership fees, donations, grants, legacies, revenues received from former social-political communities, self-management interest communities, and from the Lottery of Macedonia, for regular activities. Article 82 The property and assets allocated to social organisations and citizen associations, received for use from former social-political communities and self-management interest communities, and state owned. Article 83 Citizen associations that are legal heirs to social organisations and associations shall use the state owned property under lease, if it is used for the goals and tasks	association and foundation from article 56 of this law. Article 58 The proceeding at the primary court in the cases from articles 3 and 4 of this law are initiated upon petition from the Chief Public Prosecutor. The procedure at the primary court is carried out according to the rules of trial proceedings if not otherwise determined by the stipulations from this law. The discussion at the court is conducted in the presence of the submitter of the petition and the representative of the citizen association and foundation. The proceeding for termination of the citizen association and foundation is urgent.

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	which it can be seen that the foreign organisation has the status of a legal entity, and the seat of this branch should be listed. The stipulations from this law are applied respectively also to foreign organisations. ----- VIII. PENAL STIPULATIONS Article 73 A citizen association and foundation shall be punished with a fine of 100,000.00 to 200,000.00 denars for a violation if it uses its property and assets in contrary to articles 3 and 7 paragraph 2 of this law. A security measure of prohibition of performing an activity for a period of one to five years shall also be pronounced against a legal entity for a violation from paragraph 1. Article 74 A citizen association, association of foreigners and foundation shall be punished with a fine of 20,000.00 to 80,000.00 denars for a violation if: - it starts to operate before it is entered into the Register (article 6 paragraph 2); - it does not submit within the foreseen deadline a request to the primary court for entry of changes and supplements to the deed of foundation or statute (article 49 paragraph 1); and - it does not inform the primary court within 30 days about linking with or membership in a union or international organisation (article 72 paragraph 3). Article 75	of the citizen association. Citizen associations that are legal heirs to social organisations and associations that were established for humanitarian goals shall use the state owned property under lease without payment, if it is used for the goals and tasks of the citizen association. The lease relationship between the citizen association and the state is regulated by an agreement. In the name of the state, the administration organ that is determined by law concludes the lease agreement.	

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	A person who represents the citizen association or foundation shall be punished with a fine of 10,000.00 to 25,000.00 denars for a violation if he does not inform the primary court within 15 days from the day when the circumstances came about regarding termination from article 52 paragraph 2 and article 54 paragraph 2 of this law. Article 76 The existing social organisations, citizen associations, associations of foreigners and foreign international non-governmental organisations, foundations, unions and their branches are obligated to harmonise their programmes and statutes with the stipulations from this law within six months from the day it enters into force and register in the Register of Citizen Associations and Foundations. Article 77 The primary court shall enter into the Register the existing social organisations, citizen associations, associations of foreigners and foreign international non-governmental organisations, foundations, unions and their branches, which are registered according to the Law on Social Organisations and Citizen Associations, if they meet the conditions prescribed by this law. If the name of two or more citizen association is repeated with the same marks and words, the citizen association that was first entered into the Register of Social Organisations and Citizen Associations retains the existing name. Article 78		

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	In case the social organisations, citizen associations, associations of foreigners and foreign international non-governmental organisations, foundations, unions and their branches are not entered into the Register of Citizen Associations and Foundations before the deadline from article 76 of this law expires, they cease to operate and shall be erased from the Register that is maintained by the administration organ that is responsible for internal affairs. Article 79 Article 80 Article 81 The property of social organisations and citizen associations attained through their own assets is property of the citizen associations and their legal heirs. Under own assets from paragraph 1 of this law are implied funds from membership fees, donations, grants, legacies, revenues received from former social-political communities, self-management interest communities, and from the Lottery of Macedonia, for regular activities. Article 82 The property and assets allocated to social organisations and citizen associations, received for use from former social-political communities and self-management interest communities, and state owned. Article 83 Citizen associations that are legal heirs to social organisations and associations shall use the state owned property under lease, if it is used for the goals and tasks of the		

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TUNISIA Décret-loi n°2011-88 du 24 septembre 2011 relatif à l'organisation des associations		FINANCIAL RESOURCES OF ASSOCIATIONS Article 34 : Les ressources des associations se composent : • premièrement : les frais d'adhésions des membres, • deuxièmement, les aides publiques, • troisièmement, les legs, les dons qu'ils soient nationaux ou étrangers, • quatrièmement, les revenus provenant des biens de l'association, de ses activités et projets. Article 35 : Il est strictement interdit aux associations d'accepter des aides, dons et legs provenant d'Etats qui n'entretiennent pas de relations diplomatiques avec la Tunisie ou d'organisations qui défendent les intérêts et politiques de ces Etats. Article 36 : L'Etat doit prévoir dans son budget les	DISSOLUTION OF NGOs La dissolution d'une association est la sanction la plus lourde pouvant frapper une association. Elle ne peut être prononcée que par le tribunal de première instance de Tunis, saisi soit par le secrétaire général du gouvernement soit par toute personne y ayant intérêt, et ce si l'association mise en demeure, dans un premier temps, et voyant ses activités suspendues, n'a pas mis fin à l'infraction constatée.

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		crédits nécessaires pour aider et soutenir les associations sur la base de la compétence, les projets et les activités. Les critères de financement public sont fixés par décret.	
TURKEY ASSOCIATIONS LAW Law of 17 July 2004 entrée en vigueur le 23/11/2004		Selon l'article 21, les associations afin de recevoir une aide financière de l'étranger, doivent d'abord en informer le chef de l'administration locale (préfet et sous-préfet). Deuxièmement, le financement étranger doit se faire par le biais d'une banque (virement bancaire par exemple). Selon l'article 32 de la même loi, dans le cas où l'association ne respecte pas les exigences ci-dessus mentionnées, une amende administrative d'un montant de 25% du financement en question est infligée à l'association.	
UKRAINE LAW ON CIVIC ASSOCIATIONS IN UKRAINE Article3. Civic organization. A civic organization is an association of citizens, founded to satisfy and to protect their legitimate social, economic, creative, age, national, cultural, sports and other common interests.	Article 8. The State and civic associations. The State guarantees the observance of rights and legal interests of the civic associations, legalized in the order provided by the present Law. Interference of the state bodies and officials to the civic association activities as well as interference of public associations to the state bodies and official activities and the activities of the other civic associations is not allowed, except for the cases provided by the present Law. The Supreme Soviet (Parliament) of Ukraine defines tax preferences for some kinds of economic or other commercial activities of civic associations, their establishments, organizations and enterprises founded by them. It also defines the maximum amounts of special	Article 26. Procedure of financial control. A civic association presents an income and expenses declaration to financial organs according to prescribed procedures. On the basis of financial declarations the newspaper "Voice of Ukraine" publishes annual lists of persons, whose donations for political parties exceed the limits set by the Ukrainian Supreme Soviet. Special Committee of the Ukrainian Supreme Soviet comprised of deputies - representatives of all political parties, presented in the Parliament, examine their financial activities during a year and inform about the results at the Supreme Soviet Plenary Meeting. A political party is responsible for breaking financial discipline according to	Article 32. Compulsory dissolution (closing down). On appeal of a registration body or a Public Prosecutor the court dissolve (close down) a public association in the following cases: 1. Commitment of actions, specified in the Article 4 of the present Law. 2. Systematic or gross violation of the Article 22 of the present Law. 3. Conducting illegal activities after infliction of penalties provided by the present Law. 4. Reduction of political organization members number up to a number when such an organization cannot exist. A court simultaneously decides on the closing if a printed media organ of an association that is

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	and general annual donations for political parties, approves the list of the all-Ukrainian civic associations, which have some pecuniary aid from the State. Article 25. State supervision and control over civic associations activities. State control over civic associations' activities is exercised by the state bodies in the order, determined by the Ukrainian laws. State bodies, that register civic associations, exercise control over their observance of statute regulations. The representatives of these bodies have the right to be present at the actions conducted by public associations, to require necessary documents, to get explanations. The supervision over the observance of laws by civic associations is exercised by the Public Prosecutor's offices. Sources and volume of financing, tax payments of civic associations are under control of the corresponding financial organs and tax inspection.	the laws. Illegal earnings are confiscated in an indisputable way for the state budget.	compulsory dissolved. Only the Ukrainian Constitutional Court can deliver a judgment to dissolve all-Ukrainian and international civic associations on the territory of Ukraine. Article 31. Temporary prohibition (suspending) of some kinds of activities or the whole activities of a civic association. On the appeal of a registration body or a Public Prosecutor the court can temporarily prohibit some kinds of activities or the whole activities of a civic association for a period of 3 months in order to stop the illegal activities of a civic association. Temporary prohibition of some kinds of a civic association activities can be exercised by prohibition of mass actions (meetings, rallies, demonstrations and so on), of publishing, conducting banking and financial operations etc. A body that applied to the court to stop a civic association activity can ask to prolong the term. But the general period of temporary prohibition should not exceed 6 months. The court can renew civic association's activities in full scope if a public association has eliminated the reasons of the temporary prohibition and if a public association has applied for the renewal.