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**EUROPEAN COMMISSION FOR DEMOCRACY THROUGH LAW**  
**OF THE COUNCIL OF EUROPE**  
**(VENICE COMMISSION)**

**SLOVAK REPUBLIC**

**OPINION**

**ON**

**LAW NO. 109/2025 AMENDING THE LAW “ON NON-PROFIT  
ORGANISATIONS PROVIDING SERVICES OF GENERAL INTEREST”  
AND OTHER RELATED LAWS**

**Adopted by the Venice Commission  
at its 144<sup>th</sup> Plenary Session  
(Venice, 9-10 October 2025)**

**On the basis of comments by**

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Ms Angelika NUßBERGER (Member, Germany)  
Mr Eirik HOLMØYVIK (Member, Norway)**

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## I. Introduction

1. By letter of 23 June 2025, Ms Zanda Kalniņa-Lukaševica, Chairperson of the Monitoring Committee of the Parliamentary Assembly, requested an opinion of the Venice Commission of the Council of Europe on the amendments to the Law of the Slovak Republic “On non-profit organisations providing services of general interest” (“Law No. 109/2025”, [CDL-REF\(2025\)036](#)).

2. Ms Bílková, Mr Holmøyvik and Ms Nußberger acted as rapporteurs for this Opinion.

3. On 20 and 21 August 2025, the rapporteurs, accompanied by Ms Freymann and Mr Longurashvili from the Secretariat, travelled to the Slovak Republic and had meetings with representatives of the Government Office, the Ministry of Interior, the Ministry of Finance, the Ministry of Justice, the Ministry of Education, Research, Development and Youth, and the Ministry of Labour, Social Affairs and Family, the Public Defender of Rights, the Constitutional Court, representatives of the civil society, as well as representatives of the international community. Additional online meetings were held on 11 September 2025 with the representatives of the parliamentary majority and opposition. The Commission is grateful to the Slovak authorities for their excellent support in organising the meetings. Further to the meetings, written comments were submitted by some interlocutors. The Commission is grateful to the interlocutors for their input.

4. This Opinion was prepared in reliance on the English translation of Law No. 109/2025 and the explanatory memorandum thereto. The translation may not accurately reflect the original version on all points.

5. This Opinion was drafted on the basis of comments by the rapporteurs as well as the results of the meetings held on 21 and 22 August 2025 in Bratislava and the online meetings held on 11 September 2025. The draft opinion was examined at the joint meeting of the Sub-Commissions on Fundamental Rights and on Democratic Institutions on 9 October 2025. Following an exchange of views with Mr Dalibor Jurášek, Adviser from the Office of the Government of the Slovak Republic, it was adopted by the Venice Commission at its 144<sup>th</sup> Plenary Session (Venice, 9-10 October 2025).

## II. Domestic legal framework

6. Law No. 109/2025 amends a number of legislative acts relating to non-profit organisations (NPOs):

- Law No. 213/1997 on non-profit organisations providing services of general benefit, as amended
- Law No. 34/2002 on Foundations and on Amendments to the Civil Code, as amended
- Law No. 147/1997 on non-investment funds and on supplementing Law No. 207/1996 on Foundations, as amended
- Law No. 83/1990 on the Association of Citizens, as amended
- Law No. 116/1985 on the conditions of activity of organisations with an international element in the Czechoslovak Socialist Republic, as amended

7. Law No. 213/1997 on non-profit organisations providing services of general interest is the main piece of legislation on such organisations. It defines them as “legal entit/ies/ established under this Law that provide services of general benefit under predetermined conditions that are the same for all users and whose profits may not be used for the benefit of the founders, members of the bodies or their employees, but must be used in their entirety to provide services of general interest” (§2(1)). Law No. 213/1997 provides a demonstrative list of what should be considered as “services of general interest”, encompassing for (a) the provision of health care, (b) the provision of social assistance and humanitarian care, (c) the creation, development, protection, restoration and presentation of spiritual and cultural values, d) protection of human rights and

fundamental freedoms, e) education, upbringing and development of physical culture, f) research, development, scientific and technical services and information services, g) creation and protection of the environment and protection of public health, (h) services to promote regional development and employment, (i) provision of housing, management, maintenance and renovation of the housing stock. It sets rules for creating, registering, managing, and dissolving such NPOs. It defines their governance bodies, duties, and financial management. It regulates the use of assets, restricts certain business activities, provides for mergers or liquidation, and establishes oversight and sanctions.

8. As indicated in their titles, other pieces of legislation amended by Law No. 109/2025 concern specific types of NPOs:

- Foundations
- Non-investment funds
- Associations of Citizens. Law No. 83/1990 applies to all associations, societies, unions, movements, clubs and other civic associations, including trade unions, except political parties and movements, associations for gainful employment or certain professions, churches and religious societies, and hunting societies. The amendments introduced by Law No. 109/2025 apply to such NPOs and organisations with an international element if their income exceeds €35,000 in a calendar year
- Organisations with an international element.

9. According to the interlocutors met during the visit to the Slovak Republic, there are about 100,000 NPOs in the Slovak Republic, including about 70,000 associations. The authorities informed the Venice Commission that only 3,604 entities had annual revenues above €35,000.

10. Moreover, Law No. 109/2025 amends Law No. 211/2000 on free access to information and on amending and supplementing certain acts (Freedom of Information Law), as amended. This Law regulates the conditions, procedure and scope of free access to information (§ 1), and defines the persons obliged to provide free access to information (§ 2). The amendments introduced by Law No. 109/2025 extend the quality of obliged persons to a certain number of NPOs. This will be detailed below. Law No. 109/2025 amends also another piece of legislation not specific to NPOs, Law No. 431/2002 on Accounting.

### III. International standards

11. The Slovak Republic is State Party to the International Covenant on Civil and Political Rights (ICCPR) and the European Convention on Human Rights (ECHR). The two instruments both grant the right to freedom of expression (Article 19 of the ICCPR, Article 10 of the ECHR), the right to freedom of association (Article 22 of the ICCPR, Article 11 of the ECHR), the right to private and family life (Article 17 of the ICCPR, Article 8 of the ECHR) and the prohibition of discrimination (Article 26 of the ICCPR, Article 14 of the ECHR). By means of Article 154c(1) of the Constitution of the Slovak Republic, *“International treaties on human rights and fundamental freedoms which the Slovak Republic has ratified and were promulgated in the manner laid down by a law before taking effect of this constitutional act, shall be a part of its legal order and shall have precedence over laws if they provide a greater scope of constitutional rights and freedoms”*.

12. Over the years, the Venice Commission has issued numerous country-specific opinions on restrictions to the rights of NPOs.<sup>1</sup> In these opinions, the Commission has consistently stressed

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<sup>1</sup> Venice Commission, [CDL-AD\(2013\)023](#), Interim Opinion on the Draft Law on Civic Work Organisations of Egypt; [CDL-AD\(2013\)030](#), Joint Interim Opinion on the Draft Law amending the Law on Non-commercial Organisations and other Legislative Acts of the Kyrgyz Republic; [CDL-AD\(2014\)043](#), Opinion on the Law on non-governmental Organisations (Public Associations and Funds) as amended of the Republic of Azerbaijan; [CDL-AD\(2014\)025](#), Opinion on Federal Law n. 121-fz on non-commercial organisations (“law on foreign agents”), on Federal Laws n. 18-fz and n. 147-fz and on Federal Law n. 190-fz on making amendments to the criminal code (“law on treason”) of the Russian Federation; [CDL-AD\(2016\)020](#), Russian Federation - Opinion on federal law no. 129-fz on amending certain legislative

that restrictions targeting civil society must be narrowly framed, clearly defined, and accompanied by effective safeguards against abuse. They must not be used to stigmatise or marginalise organisations based on their funding sources or perceived political positions.

13. The Venice Commission has also issued general reports related to this topic, such as the 2014 Joint Guidelines on Freedom of Association,<sup>2</sup> the 2019 Report on funding of associations,<sup>3</sup> the 2020 Joint Guidelines on Political Party Regulation.<sup>4</sup> Other organisations have issued specific studies related to the topic as well, such as the 2022 Report on Access to Resources by the UN Special Rapporteur on the rights to freedom of peaceful assembly and of association.<sup>5</sup>

#### IV. Analysis

##### A. Legislative process

##### 1. Summary of the process

14. Based on the explanatory memorandum, the discussions held during the visit to the Slovak Republic, and the observations received from the authorities and other interlocutors, the process of developing and adopting Law No. 109/2025 can be summarised as follows.

15. On 27 March 2024, four members of the National Council (Parliament) of the Slovak Republic submitted a draft law amending and supplementing Law No. 213/1997 Coll. *on non-profit organisations providing services of general interest* and other laws concerning NPOs (Bill No. 245).<sup>6</sup> The draft proposed, among others, the dissolution of entities failing to comply with sanctions or certain obligations, as a last-resort penalty after unpaid fines or unmet legal duties. It also aimed to introduce the registration and labelling requirements for “organisations with foreign support”. This text concerned, according to the terminology used by the authorities, “the transparency of the financing and functioning of non-governmental non-profit organisations”, and was examined in the first reading on 30 April 2024. Following the first reading, the draft amendments were criticised by opposition parties, NPOs and the international community, including the Commissioner for Human Rights of the Council of Europe. These national and international stakeholders called on members of the National Council to refrain from adopting the bill as tabled<sup>7</sup> and to refrain from adopting a draft law on non-profit organisations or any amendments which are not fully in compliance with the European Convention on Human Rights.<sup>8</sup>

16. The one-year period between the first and second readings was marked by several developments. Most importantly, the above-mentioned draft provisions concerning the dissolution and labelling requirements were removed. The bill was adopted in the second reading

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acts (Federal law on undesirable activities of foreign and international non-governmental organisations); [CDL-AD\(2017\)015](#), Hungary - Opinion on the Draft Law on the Transparency of Organisations receiving support from abroad; [CDL-AD\(2021\)027](#), Opinion on the Compatibility with international human rights standards of a series of Bills introduced to the Russian State Duma between 10 and 23 November 2020, to amend laws affecting “foreign agents”; [CDL-AD\(2023\)016](#), Joint Opinion on the draft law of Republika Srpska on the Special Registry and Publicity of the Work of Nonprofit Organizations; [CDL-AD\(2024\)001](#), Hungary - Opinion on Act LXXXVIII of 2023 on the Protection of National Sovereignty; [CDL-AD\(2024\)020](#), Urgent Opinion on the Law of Georgia on Transparency of Foreign Influence; [CDL-AD\(2024\)033](#), Kyrgyzstan - Opinion on Law No. 72 of 2 April 2024 amending the Law “On Nonprofit Organisations”.

<sup>2</sup> Venice Commission and OSCE/ODIHR, [CDL-AD\(2014\)046](#), Joint Guidelines on Freedom of Association.

<sup>3</sup> Venice Commission, [CDL-AD\(2019\)002](#), Report on Funding of Associations.

<sup>4</sup> Venice Commission and OSCE/ODIHR, [CDL-AD\(2020\)032](#), Joint Guidelines on Political Party Regulation.

<sup>5</sup> UN Doc. [A/HRC/50/23](#), Access to Resources. Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Clément Nyaletsossi Voule, 10 May 2022.

<sup>6</sup> [Zákony: Vyhľadavanie v návrhoch zákonov : Detaily návrhu zákona - Národná rada Slovenskej republiky](#).

<sup>7</sup> [Slovak Republic: new draft laws risk having a chilling effect on civil society and interfering with independence of public service media](#), 14 May 2024.

<sup>8</sup> [The Slovak Parliament should not adopt legislation that threatens civil society](#), 9 April 2025.

on 15 April 2025 and in the third reading on 16 April 2025. This bill also included amendments to the Law on Freedom of Information.<sup>9</sup>

17. Since the Bill No. 245 was initiated by MPs, a public consultation was not compulsory. A draft initiated by the executive would have required a more inclusive and thorough legislative process. According to the information provided by the Government, “[d]uring the drafting of the bill, the Office of the Government of the Slovak Republic and the Office of the Plenipotentiary of the Government of the Slovak Republic for the Development of Civil Society also held consultations and discussions with representatives of the professional community and non-governmental organisations. Several non-governmental organisations also addressed their comments and critical analyses either to the Office of the Government of the Slovak Republic or to the Office of the Plenipotentiary of the Government of the Slovak Republic for the Development of Civil Society, although this was not a formalised process. The Office of the Government repeatedly responded publicly to these reservations. The Government Council for Non-Governmental Organizations also proactively commented on the draft law (twice, in fact), where it was repeatedly discussed”.

18. However, during meetings with the Venice Commission’s delegation, NPOs remarked that, while some consultations had taken place on the first Bill (No. 245), amendments which profoundly changed the content of the draft to be submitted to Parliament were repeatedly tabled at the last moment in a broader climate aimed at stigmatising NPOs.

19. Following its adoption in the third reading on 16 April 2025, Law No. 109/2025 entered into force on 1 June 2025. Law No. 109/2025 had thus to be implemented nearly immediately after its adoption.

20. A group of parliamentarians (on 15 May 2025) and the Public Defender of Rights (on 15 August 2025) have challenged Law No. 109/2025 before the Constitutional Court of the Slovak Republic.

## **2. Assessment**

21. The Venice Commission first notes that the adopted version (Law No. 109/2025) profoundly differed from the first Bill (No. 245). Major amendments were submitted between the first and second readings in the spring of 2025, that is in the last month or even days of the legislative process. The amendments were tabled only two hours before the meeting of the Constitutional Law Committee of the National Council of the Slovak Republic and the second and third readings took place on two consecutive days. This is a very short and unexpected deadline for such a controversial and important law, making any consultation impossible. The amendments were thus adopted under rushed conditions.

22. The standards and best practices of due law-making process are contained in the Venice Commission’s Rule of Law Checklist,<sup>10</sup> and its Parameters on the relationship between the parliamentary majority and the opposition in a democracy: a checklist.<sup>11</sup> Under the Rule of Law Checklist, the process for making law must be transparent, accountable, inclusive, and democratic. To satisfy this requirement, the public should have access to draft legislation and should have a meaningful opportunity to provide input. This applies regardless of the formal rules in place. The Commission is of the view that the lack of a mandatory prescription for public

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<sup>9</sup> The authorities informed the Venice Commission that “given that the content of the bill as a parliamentary bill could only be amended in the second reading, it was not possible to extend the scope of Act No. 211/2000 Coll. to other entities of a private law nature” in the first reading.

<sup>10</sup> Venice Commission, [CDL-AD\(2016\)007](#), Rule of Law Checklist, in particular para. 18 and II.A.5.

<sup>11</sup> Venice Commission, [CDL-AD\(2019\)015](#), Parameters on the Relationship between the Parliamentary Majority and the Opposition in a Democracy: a Checklist. See also [CDL-AD\(2010\)025](#), Report on the role of the opposition in a democratic Parliament, paras 106-115.



consultations does not rule out the desirability of holding such consultations. Formal rules should not be (mis)used to circumvent the need of holding public consultations.<sup>12</sup>

23. The Venice Commission notes that [Recommendation CM/Rec\(2007\)14](#) stipulates that NPOs “should be consulted during the drafting of primary and secondary legislation which affects their status, financing or spheres of operation”. The Joint Guidelines on Freedom of Association also stress that laws concerning NPOs “should also be adopted through a broad, inclusive and participatory process, to ensure that all parties concerned are committed to their content.”<sup>13</sup>

24. The Venice Commission also notes that in Slovakia there has been a general trend in the last years to adopt major reforms without proper consultations, as underlined in the last Rule of Law Report of the European Commission.<sup>14</sup>

25. Moreover, no meaningful impact assessment on the possible restrictions of fundamental rights was conducted, while this is essential when fundamental rights are at stake.<sup>15</sup>

26. The Venice Commission notes that the fact that substantial changes were made to the draft project as a reaction to fierce criticism inside and outside the country is a positive sign. Nevertheless, it considers that the rushed changes at the end of the legislative procedure, the limited debate on substantial amendments and the lack of meaningful consultation undermine the legitimacy and, potentially, the quality of the legislative process, thus going against standards and best practices of due law-making process.

## **B. Substantive issues**

27. The obligations resulting from the application of the legislative acts under consideration *interfere* with the enjoyment of several human rights, including the right to freedom of association (Article 11 ECHR, Article 22 ICCPR), the right to freedom of expression (Article 10 ECHR, Article 19 ICCPR) and the right to respect for private life (Article 8 ECHR, Article 17 ICCPR), as well as the right to be free from discrimination (Article 14 of the ECHR and Protocol 12 to the ECHR,<sup>16</sup> Article 26 of the ICCPR).

28. The rights to freedom of association and expression may be restricted only under the conditions set out in international human rights instruments and in the Constitution of the Slovak Republic.<sup>17</sup> These conditions are threefold and encompass the conditions of legality, legitimacy and necessity/proportionality. The condition of legality is met when the restriction is prescribed by law, i.e., it has a legal basis and this legal basis is precise, certain and foreseeable, making it possible for natural and legal persons to understand which acts are expected or prohibited to them. Under the condition of legitimacy, restrictions need to pursue one of the legitimate aims indicated in the relevant instruments. Under the condition of necessity/proportionality, restrictions must be necessary in a democratic society to achieve the legitimate aim and they also have to be proportionate to that aim. All the three conditions need to be met cumulatively. At the same time, restrictive measures must not be discriminatory in nature or effect.

29. The Venice Commission will assess the legislative acts under consideration in accordance with these criteria.

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<sup>12</sup> See Venice Commission, Hungary, [CDL-AD\(2025\)028](#), Opinion on constitutional and legislative amendments concerning the requirements to be appointed Prosecutor General and Constitutional Court Judge, as well as the appointment and retirement of judges, para. 24.

<sup>13</sup> Venice Commission and ODIHR, [CDL-AD\(2014\)046](#), Joint Guidelines on Freedom of Association, para. 22.

<sup>14</sup> Commission staff working document, 2024 Rule of Law Report, Country Chapter on the Situation in Slovakia, SWD(2024)825final, p. 32.

<sup>15</sup> [CDL-AD\(2016\)007](#), Rule of Law Checklist, II.A.5.v.

<sup>16</sup> To which Slovakia is not a party.

<sup>17</sup> See in particular Article 29 of the Constitution of the Slovak Republic on freedom of association.

**1. Amendments to Law No. 213/1997 on non-profit organisations providing services of general benefit; to Law No. 34/2002 on Foundations and on Amendments to the Civil Code; to Law No. 83/1990 on the Association of Citizens and to Law No. 116/1985 on the conditions of activity of organisations with an international element in the Czechoslovak Socialist Republic**

a. Content of the Law

*Reporting duties*

30. §34a of Law No. 213/1997 on non-profit organisations as amended by Law No. 109/2025 concerns the introduction of *comprehensive reporting duties* which must be fulfilled by 30 June of the following calendar year. This report must include:

- (a) an overview of income by source and expenses, specifying the country of use if funds are spent outside the EU, EEA states, or Switzerland;
- (b) a list of all donors, including the amount of monetary donations, contributions, or loans, along with identifying information about the donor – either the name of a natural person (unless their total contributions do not exceed €5,000 per year) or, for legal entities, their name, identification number, and address; and
- (c) details of any individuals serving as officers or members of the organisation's governing bodies, including the date their function began or ended during the year.<sup>18</sup>

31. The amounts allocated specifically for assistance to individuals with disabilities or health issues, or as payments for social or healthcare services, are exempt from the €5,000 threshold. Organisations must submit the report to the public part of the Register of Financial Statements by 15 July of the same year, and if any errors are found after publication, they are obliged to correct them without delay.

32. The amendments introduced by Law No. 109/2025<sup>19</sup> provide that the Ministry of Finance shall establish the official template for the report ("statement"). According to the information provided by the authorities, the drafts of two such templates (one for foundations, the other for all the other entities) were published by the Ministry of Finance<sup>20</sup> in mid-May 2025 for public consultation and the comments provided were taken into account. The obligation to prepare annual reports ("statements") according to the revised legislation will apply for the first time for the period from 1 June to 31 December 2025.<sup>21</sup>

*Supervision mechanisms and sanctions*

33. Supervision mechanisms of the obligations then imposed on NPOs were already provided under Law No. 213/1997 before the adoption of Law No. 109/2025. The competent authority was the Registry Office, which is the district office of NPOs under the Ministry of Interior in the region competent for the seat of the non-profit organisation.<sup>22</sup> The competence to the Registry Office has now been extended to the new reporting obligations for NPOs other than associations. For associations, the supervisory competence for NPOs now belongs to the Ministry of Interior.<sup>23</sup>

<sup>18</sup> Similar provisions can be found, for example, in the revised §17b of Law No. 83/1990, as amended by Law No. 109/2025.

<sup>19</sup> §34a(4) of Law 213/1997; §35a(4) of Law No. 34/2002; §25a(4) of Law No. 147/1997, §17b(6) of Law No. 83/1990 and §6b(5) of No 116/1985, as amended by Law No. 109/2025.

<sup>20</sup> Legislatívny proces LP/2025/339, online at <https://www.slov-lex.sk/elegislativa/legislativne-procesy/SK/LP/2025/339/sprievodne-dokumenty?Stadiumuuid=c4d8b3bb-8a97-4d25-b53b-a60196495f5c>.

<sup>21</sup> See for example §37ae of Law No. 213/1997; §20b of Law No. 83/1990, as amended by Law No. 109/2025.

<sup>22</sup> §8(4) of Law No. 213/1997.

<sup>23</sup> §17b of Law No. 83/1990 as amended by Law No. 109/2025.



The organisation concerned is obliged to fully cooperate with the Ministry/Registry Office by providing documents, information, explanations, or other data upon request within the specified timeframe. Moreover, the Ministry/the Registry Office is authorised to process personal data obtained in the supervision process without the consent of the individuals concerned, in order to effectively fulfil its oversight duties.<sup>24</sup>

34. Law No. 109/2025 has introduced the following sanctions in case of non-compliance with the above requirements. The failure to submit the annual report or the required financial statement may result in a *fine* of up to €1,000. If this fine is not paid within 30 days, the Ministry of Interior (for associations) or the Registry Office (for other NPOs) can impose additional fines of up to ten times that amount. For the third and any subsequent fines, the minimum penalty is €5,000. When imposing fines, the Ministry/the Office considers the severity, duration, consequences of the breach, and repeated violations. Fines can be imposed within two years from the date the Office became aware of the breach, but no later than three years from when the breach occurred. Fines must be paid within 30 days of the final decision. Additionally, the Ministry/the Registry Office sets a deadline of between 30 and 60 days for the organisation to upload the required reports after the decision on the fine. If the Ministry/the Registry Office identifies deficiencies or errors in the content of the report, it will require the organisation to correct them within a deadline of 30 to 60 days and to report back on the measures taken.<sup>25</sup>

35. The Venice Commission will now examine the legislation at stake from the point of view of the three-part test of legality, legitimacy and proportionality.

#### b. Legality

36. The legality standard pertains not only to the existence of a law but to the quality of the law itself. The conditions of legality and legal certainty demands that the interference be grounded in a clear, accessible, and foreseeable legal framework.<sup>26</sup> The clarity and precision of legal provisions are crucial to guide the subjects to be regulated (the organisations in this case) and limit the discretion of the state to impose arbitrary rules. The European Court of Human Rights (ECtHR) has consistently held that any restriction on human rights must be “foreseeable”, meaning the law must be formulated with sufficient precision to enable individuals to regulate their conduct.<sup>27</sup> The Venice Commission in its Opinions on Russia’s Foreign Agents Law<sup>28</sup> and Georgia’s Transparency of Foreign Influence Law<sup>29</sup> emphasised that the vague notions used in those laws are of indeterminate scope and, as such, they open the door to arbitrary interpretation.

37. Law No. 109/2025 raises issues vis-à-vis the condition of legality. This first concerns the case of the broad authority granted to supervisory bodies (Ministry of Interior/Registry Office) to process personal data without consent. To fully satisfy the condition of legality, these powers must be accompanied by detailed procedural safeguards and clear, well-defined limits to prevent excessive discretion.

<sup>24</sup> §35 of Law No. 213/1997 and §17c(3) of Law No. 83/1990, as amended by Law No. 109/2025.

<sup>25</sup> § 34b of Law No. 213/1997; §17f of Law No. 83/1990, as amended by Law No. 109/2025.

<sup>26</sup> ECtHR, *Sunday Times v. United Kingdom*, No. 6538/74, Judgment, 26 April 1979, par. 49; *Silver and Others v. United Kingdom*, Nos 5947/72, 6205/73, 7052/75, 7061/75, 7107/75, 7113/75 and 7136/75, Judgment, 25 March 1983, par. 88-89. On legal certainty, see Venice Commission, Rule of Law checklist, [CDL-AD\(2016\)007](#), II.B, especially II.B.3 on foreseeability.

<sup>27</sup> ECtHR, *Maestri v. Italy* [GC], No. [39748/98](#), 17 February 2004, para 30; *Karácsony and Others v. Hungary* [GC], No. [42461/13](#), 17 May 2016, para 124.

<sup>28</sup> Venice Commission, [CDL-AD\(2014\)025](#), Opinion on Federal Law N. 121-FZ on non-commercial organisations (“Law on Foreign Agents”), on Federal Laws N. 18-FZ and N. 147-FZ and on Federal Law N. 190-FZ on making amendments to the Criminal Code (“Law on Treason”) of the Russian Federation, paras 73-82.

<sup>29</sup> Venice Commission, [CDL-AD\(2024\)020](#), Urgent Opinion on the Law of Georgia on Transparency of Foreign Influence, para. 53.

38. This is also the case of the power of the supervisory authorities to “evaluate the content” of the statements (reports) made by NPOs and to ask them to “remedy the deficiencies discovered or to correct the statement within a specific period”, while the NPOs are obliged to provide the supervisory authority “with assistance in the performance of supervision (...) and for this purpose, at the request of the (supervisory authority), to submit documents, information, explanations” etc.<sup>30</sup> Such vague provisions could lead to an excessively expansive interpretation of the supervisory powers.

39. Moreover, it is not clear from Law No. 109/2025 how extensive the summary of income and expenditure should be and what discretion the Law leaves for the Ministry of Finance to define the scope of the statement. It is furthermore not clear how the financial summary in the statement according to § 34a of the Law is to be compared in scope and form to the annual financial statement according to § 34 (2) of the existing Law. Though the Ministry of Finance has provided information to the Venice Commission on the decree it has taken on both the content and the form of the statement, the Venice Commission considers it preferable to include in the laws amended by Law No. 109/2025 a text that indicates the scope of the disclosure obligations.<sup>31</sup>

40. In the light of the foregoing, the Venice Commission is of the opinion that the unclear and unprecise provisions mentioned above do not provide a fully foreseeable framework, thus going against the principle of legal certainty. In order to bring the provisions into conformity with this principle, the Venice Commission recommends amending them to make them more precise,.

#### c. Legitimate aim

41. The *explanatory memorandum* appended to Law No. 109/2025 indicates that the purpose of that Law is to increase the transparency of the funding of non-governmental non-profit organisations, through the disclosure of information about their donors and funding. According to the explanatory memorandum, such disclosure allegedly brings four main advantages: a) it enables the public and supervisory authorities to better monitor and track the flow of financial resources, thereby enhancing the credibility and transparency of their activities; b) it strengthens the society’s protection against money laundering and the financing of terrorism through financial flows within the management of non-profit organisations, c) it encourages non-profit organisations to manage their resources more responsibly and transparently, leading to better financial stewardship and accountable use of funds; and d) it helps the public and stakeholders better understand the mission and activities of these organisations, fostering greater trust and engagement.

42. The condition of legitimacy (legitimate aim) requires that the interference pursue one or more legitimate aims, which are exhaustively indicated in the relevant provisions of the ECHR and the ICCPR.

43. As repeatedly noted by the Venice Commission, “transparency of association work is not listed as such among the legitimate aims outlined in Article 11(2) ECHR (or in Article 22(2) of the International Covenant on Civil and Political Rights (ICCPR)) for allowing restrictions of the exercise of the freedom of association. These legitimate aims include national security, public safety, the prevention of disorder or crime for Article 11(2) of the ECHR or the public order (*ordre public*) for Article 22(2) of the ICCPR, the protection of public health or morals, and the protection of the rights and freedoms of others. Only in relation to the pursuit of these legitimate aims could transparency of funding be invoked as legitimate ground for restricting the freedom of association”.<sup>32</sup>

<sup>30</sup> See for example §35 of Law No. 237/2025 and §17c of Law No. 83/1990 as amended by Law No. 109/2025.

<sup>31</sup> On the limits to the legislative powers of the executive, see Venice Commission, Rule of Law checklist, [CDL-AD\(2016\)007](#), II.A.4.

<sup>32</sup> Venice Commission, [CDL-AD\(2024\)020](#), Georgia – Urgent Opinion on the Transparency of Foreign Influence, para. 59; see also Venice Commission and ODIHR, [CDL-AD\(2023\)016](#), Bosnia and Herzegovina - Joint Opinion

44. The ECtHR has acknowledged in principle, that the objective of increasing transparency with regard to the funding of NPOs may correspond to the legitimate aim of the protection of public order, and it has also specifically referred to the objective of preventing money laundering and terrorism financing<sup>33</sup>. The Court of Justice of the European Union has come to a similar conclusion.<sup>34</sup>

45. The Venice Commission has however emphasised that “[t]he scope of these legitimate aims shall be narrowly interpreted.<sup>35</sup> The legitimacy of the aim does not automatically justify any measure; the specific means chosen must be carefully scrutinised. The Commission has also stressed that there must be objective evidence, such as statistical data, demonstrating a genuine link between the measures and the declared aims. For example, it should be shown whether the types of entities covered by Law No. 109/2025 have engaged, or are likely to engage, in practices such as the financing of terrorism or money laundering or whether the lack of transparency causes other problems for public order. This will be examined below under “necessity and proportionality”.

46. Framing the aim of transparency of funding as a matter of “credibility” implies that the credibility of NPOs depends on the sources of their funding. Whilst the amended Law no longer requires NPOs to be labelled as foreign-supported organisations, the stated aim of Law No. 109/2025 still links the credibility of NPOs to their sources of funding. The Venice Commission has previously “noticed that public disclosure obligations of receipt of foreign funding were often designed to subject associations receiving such funding to public opprobrium and to increase the difficulties for the organisations in achieving their intended work. On occasion, they have even been accompanied by smearing campaigns against associations which receive foreign funding”.<sup>36</sup>

47. Moreover, the Venice Commission considers that how to best spend funds to advance the aim of an association is fundamentally a key element of the freedom of association and not for the State nor the general public to decide.<sup>37</sup>

48. For transparency to qualify as a legitimate aim, it would need to be clearly linked to specific public interests and interpreted narrowly. The Commission will analyse the legitimate aim of Law No. 109/2025 in conjunction with necessity and proportionality (see paras 49ff.).

d. Necessity and proportionality

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on the draft law of Republika Srpska on the Special Registry and Publicity of the Work of Non-Profit Organizations, para. 25; Venice Commission and ODIHR, [CDL-AD\(2018\)006](#), Ukraine - Joint Opinion on Draft Law No. 6674 "On Introducing Changes to Some Legislative Acts to Ensure Public Transparency of Information on Finance Activity of Public Associations and of the Use of International Technical Assistance" and on Draft Law No. 6675 "On Introducing Changes to the Tax Code of Ukraine to Ensure Public Transparency of the Financing of Public Associations and of the Use of International Technical Assistance" para. 35; [CDL-AD\(2014\)046](#), Joint Guidelines on Freedom of Association, para. 34.

<sup>33</sup> *Ecodefence and Others v. Russia*, nos. 9988/13 and 60 others, 14 June 2022, para. 122, referred to in Venice Commission, [CDL-AD\(2023\)016](#), Bosnia and Herzegovina - Joint Opinion of the Venice Commission and the OSCE/ODIHR on the draft law of Republika Srpska on the Special Registry and Publicity of the Work of Non-Profit Organizations, para. 25, referring to the. See also [CDL-AD\(2024\)020](#), Georgia – Urgent Opinion on the Transparency of Foreign Influence, para. 60; [CDL-AD\(2019\)002](#), Venice Commission, Report on the funding of associations, para. 87; [CDL-AD\(2017\)015](#), Hungary - Opinion on the Draft Law on the Transparency of Organisations receiving support from abroad, para. 39.

<sup>34</sup> CJEU, Judgment of 18 June 2020, *Commission v Hungary (Transparency of associations)*, C-78/18, EU:C:2020:476, paragraph 79.

<sup>35</sup> Venice Commission, [CDL-AD\(2014\)046](#), Joint Guidelines on Freedom of Association, para. 34.

<sup>36</sup> Venice Commission, [CDL-AD\(2019\)002](#), Report on Funding of Associations, para. 85.

<sup>37</sup> C.f. ECtHR, *Ecodefence and Others v. Russia*, no. [9988/13](#), 14 June 2022, para. 123; *Kobaliya and Others v. Russia*, no. [39446/16](#), 22 October 2024, para. 68.

49. The condition of *necessity* and *proportionality* is the most comprehensive and complex element. The ECtHR has stressed that interference with freedom of expression and freedom of association must respond to a “pressing social need” and be proportionate to a legitimate aim.<sup>38</sup> No less restrictive alternative measures should be available to reach the legitimate aim pursued. Only convincing and compelling reasons can justify restrictions on the freedom of association.<sup>39</sup> The restriction should be the least intrusive of all possible means that could have been adopted. Moreover, the assessment should consider the cumulative effect of all legal rules on associations. It should be noted that in case-law on Article 11 and the foreign funding of associations, the ECtHR has required a particular justification for imposing new requirements on previously existing associations and organisations.<sup>40</sup> It is for the legislator to put forward relevant and sufficient reasons for imposing additional requirements on NPOs.<sup>41</sup>

50. Concerning the necessity and proportionality of the measures provided for by Law No. 109/2025, the Venice Commission underlines that the restrictive measures may be unnecessary since the desired result may reasonably be met with other, already existing measures. The declared aims of enabling the State to better control the flow of funds and ensure responsible management of finances are normally a matter of accounting, subject to professionally recognised accounting methods and standards. As legal persons, NPOs are subject to the reporting and control requirements under Law No. 431/2002 on Accounting (§1(a)), as reminded by NPOs met by the Venice Commission. The explanatory memorandum does not provide reasons for the necessity to subject NPOs to additional and public reporting requirements compared to other legal persons.

51. The Venice Commission has also emphasised that restrictions on the freedom of association can be considered to pursue legitimate purposes only if they aim to avert a real, and not only hypothetical danger.<sup>42</sup> “Any restrictions therefore can only be based on a prior risk assessment indicating ‘plausible evidence’ of a sufficiently imminent threat to the State or to a democratic society. Abstract ‘public concern’ and ‘suspicions’ about the legality and honesty of financing of the NGO sector, without pointing to a substantiated concrete risk analysis concerning any specific involvement of the NGO sector in the commission of crimes, such as corruption or money-laundering, cannot constitute a legitimate aim justifying restrictions to this right.”<sup>43</sup> Similarly, the UN Human Rights Committee requires that the reasons prompting the authorities to restrict foreign funding should be case-specific and evidence-based.<sup>44</sup> Moreover, if a State refers to broad and general aims for intrusive measures, the measures may lack clear limits and thus risk leading to disproportionate interferences with human rights.

52. Concerning the specific aim of preventing money laundering or countering financing of terrorism, the explanatory memorandum does not provide any data, evidence, or reasoning as to why and how the disclosure requirements and sanctions introduced by the amendments would address the risks of money laundering (ML) or the misuse of NPOs for terrorism financing (TF). The most recent MONEYVAL assessment of the Slovak’s Republic application of FATF

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<sup>38</sup> ECtHR, *Ecodefence and Others v. Russia*, no. [9988/13](#), 14 June 2022, para.123; *Kobaliya and Others v. Russia*, no. [39446/16](#), 22 October 2024, para. 68.

<sup>39</sup> See CDL-AD(2019)002, paras. 109-111.

<sup>40</sup> *Ecodefence and Others v. Russia*, nos. 9988/13 and 60 others, 14 June 2022, para. 152; see also, more recently, *Kobaliya and Others v. Russia*, nos. 39446/16 and 106 others, paras 79ff.

<sup>41</sup> *Ecodefence and Others v. Russia*, para. 159; cf. *Kobaliya and Others v. Russia*, para. 98.

<sup>42</sup> [CDL-AD\(2024\)020](#), Georgia – Urgent Opinion on the Transparency of Foreign Influence, para. 67; [CDL-AD\(2023\)016](#), Bosnia and Herzegovina - Joint Opinion of the Venice Commission and the OSCE/ODIHR on the draft law of Republika Srpska on the Special Registry and Publicity of the Work of Non-Profit Organizations, para. 28, with references to the United Nations Human Rights Committee and Special Rapporteur on Freedom of Association and Peaceful Assembly.

<sup>43</sup> CDL-AD(2019)002, Report on the funding of associations, para. 81.

<sup>44</sup> Human Rights Committee, *Mikhailovskaya and Volchek v. Belarus*, CCPR/C/111/D/1993/2010 (July 2014), para. 7.3; *Lee v. Republic of Korea*, CCPR/C/84/D/1119/2002 (July 2005), para. 7.2; Communication No. 2001/2010, *Q v. Denmark*, Views adopted on 1 April 2015, para. 7.3.

Recommendation 8,<sup>45</sup> confirms that the country identified the subset of NPOs which would fall within the FATF's definition of NPOs, but without identifying the sub-categories of NPOs which are at risk of terrorism financing. The lack of clear identification/classification of the NPOs which are at risk of terrorism financing represents a shortcoming, and, as such, could not serve as a sound basis for adopting the legislation at stake, which applies to all NPOs. Furthermore, the MONEYVAL assessment concluded that the country has already established "a legal basis for the application of effective, proportionate and dissuasive sanctions for violations by NPOs or persons acting on behalf of these NPOs [non-profit organisations]."<sup>46</sup> The report also noted that the Slovak Republic National Risk Assessment on ML/TF, which covers the period 2016-2019, confirmed that there were no cases where NPOs were used or misused for money laundering or terrorism financing" and that "the Slovak Republic has clear legislative rules to promote accountability, integrity and public confidence in the administration and management of NPOs".<sup>47</sup> Similarly, the SRA [sectorial risk assessment] for 2020-2023 recorded no presence or activities of terrorist organisations in the country, nor any investigations of TF cases involving NPOs and concluded that the overall risk of terrorism financing abuse by NPOs is low.<sup>48</sup> Moreover, transparency of legal persons and legal arrangements - FATF (Financial Action Task Force) Recommendations 24 and 25 - were rated largely compliant in the MONEYVAL [2020 mutual evaluation report](#).<sup>49</sup>

53. NPOs are generally accustomed to reporting, often required by States or funders to ensure transparency and accountability in their operations, with annual financial statements and activity reports being common obligations. The Commission has previously considered that imposing new reporting requirements for all associations without a concrete threat or any concrete indication of individual illegal activity was not justified.<sup>50</sup> The Venice Commission has stressed that reporting requirements should not be burdensome and should be appropriate to the size and scope of the concerned organisation's activities.<sup>51</sup> As confirmed by representatives of NPOs met during the country visit, preparing these reports may be quite burdensome and costly. It could divert substantial human and financial resources from their core mission and programmatic activities, potentially affecting their overall performance, as underlined by NPOs met by the Venice Commission. While reporting some personal data to competent public authorities may be necessary, the breadth of this personal data collection and its processing by a Registry Office under the Ministry of Interior or the Ministry of Interior itself, without individual consent, represents a significant intrusion. The €5,000 threshold of contributions per calendar year may capture a wide range of donors. The Venice Commission has recommended that the personal data included in the financial reports should ensure that no excessive obligation is imposed on organisations receiving foreign funding and thus be limited to the major sponsors.<sup>52</sup>

54. Law No. 109/2025 requires not only to report but also to publicly disclose personal data of donors, officers and governing body members (including names, and dates of service, and, for legal persons, addresses and identification numbers); this raises privacy concerns in the sense

<sup>45</sup> Pls see MONEYVAL 3<sup>rd</sup> Enhanced Follow-up Report (2024) - [https://www.coe.int/en/web/moneyval/jurisdictions/slovak\\_republic](https://www.coe.int/en/web/moneyval/jurisdictions/slovak_republic)

<sup>46</sup> MONEYVAL, Anti-money laundering and counter-terrorist financing measures, Slovak Republic 3rd Enhanced Follow-up Report & Technical Compliance Re-Rating, December 2024, p. 10 para. 11(b).

<sup>47</sup> MONEYVAL, Anti-money laundering and counter-terrorist financing measures, Slovak Republic 3rd Enhanced Follow-up Report & Technical Compliance Re-Rating, December 2024, p. 10 para. 14.

<sup>48</sup> MONEYVAL, Anti-money laundering and counter-terrorist financing measures, Slovak Republic 3rd Enhanced Follow-up Report & Technical Compliance Re-Rating, December 2024, p. 6 para. 4 (b).

<sup>49</sup> [Slovak Republic - Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism](#).

<sup>50</sup> [CDL-AD\(2023\)016](#), Bosnia and Herzegovina - Joint Opinion of the Venice Commission and the OSCE/ODIHR on the draft law of Republika Srpska on the Special Registry and Publicity of the Work of Non-Profit Organizations, para. 28.

<sup>51</sup> CDL-AD(2014)046, Joint Guidelines on Freedom of Association, para. 30.

<sup>52</sup> Venice Commission and ODIHR, [CDL-AD\(2023\)016](#), Bosnia and Herzegovina - Joint Opinion on the draft law of Republika Srpska on the Special Registry and Publicity of the Work of Non-Profit Organizations, para. 58, and references.



of Article 8 ECHR. The Venice Commission recalls that such a measure as “public disclosure obligation” (i.e. making public the source of funding and the identity of the donors) may only be justified in cases of political parties and entities formally engaging in remunerated lobbying activities”.<sup>53</sup> The public disclosure obligation covers all natural and legal persons that have “contributed to the activities” of the various types of NPOs regulated by legislation as amended by Law No. 109/2025 with more than €5,000.

55. The obligation to disclose personal data can deter, on the one hand, potential donors and contributors, and on the other hand, civil servants, other associations, businesses and the general public from interacting with a NPO. Adequate safeguards should be in place to ensure that the personal data that will be collected, processed and stored are protected against misuse and abuse in line with international standards, particularly the Council of Europe Convention for the Protection of Individuals with regard to Automatic Processing of Personal Data.

56. In short, the aims pursued must be balanced with the right to privacy and freedom of association, including the right of NPOs to raise funding and to exercise their lawful activities, and the additional disclosure obligations cannot be considered as necessary for legitimate transparency requirements beyond existing reporting and disclosure obligations.

57. Law No. 109/2025 grants broad *supervision powers* to the Ministry of Interior and Registry Offices under that Ministry, empowering these authorities to verify the timeliness and content of detailed annual reports and process sensitive personal data without individual consent. The Venice Commission considers that the vagueness of the provisions on the supervision powers, which might be interpreted in an expansive way (see above para. 38), could lead to further excessive administrative burdens on NPOs jeopardising their functioning and the absence of explicit safeguards (clear limits on data scope, secure handling protocols, etc.) also raises serious concerns. The Venice Commission has stressed that oversight powers must be exercised within a framework that prevents arbitrary or disproportionate interference with freedom of association and the right to privacy, ensuring that supervisory discretion is limited and procedural safeguards are in place on civil society.<sup>54</sup>

58. The *sanctions* are important for assessing the proportionality of the disclosure obligations. Law No. 109/2025 introduces fines for non-compliance with the reporting obligations.<sup>55</sup> This is a major change as it comes in addition to already existing obligations and sanctions. For non-compliance, the Registry Office will impose a fine of up to €1,000, and in case of no remedy within a short time - 30 days -, an additional fine of up to €10,000, with a lower limit of €5,000. The Registry Office/the Ministry has a certain discretion when imposing a fine based on “the gravity, duration and consequences of the infringement and the repeated non-fulfilment or breach of obligations” (§34b(4)), but does not have to take into account the size – of the funds - of the NPOs to which the amendments apply.

59. The potential monetary sanction must be considered as high. Very high fines without adequate procedural safeguards or opportunities for remedial action risk disproportionate impact on NPOs’ ability to operate effectively. The ECtHR has underscored that sanctions for administrative non-compliance must be proportionate to the offence’s gravity and must not threaten the survival or effective functioning of associations.<sup>56</sup> High fines can be disproportionate if the size of the NPO is not sufficiently considered. Excessive fines, may create a deterrent effect inconsistent with the principles of necessity and proportionality, potentially undermining pluralism and the right to freedom of association protected under the ECHR. The high fines foreseen in

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<sup>53</sup> Venice Commission, [CDL-AD\(2014\)046](#), Joint Guidelines on Freedom of Association, para 106.

<sup>54</sup> Venice Commission and ODIHR, [CDL-AD\(2014\)046](#), Joint Guidelines on Freedom of Association, paras 224ff.

<sup>55</sup> See for example §34b of Law No. 213/1997 and §17b of Law No. 83/1990 as amended by Law No. 109/2025.

<sup>56</sup> ECtHR, *Association Rhino and Others v. Switzerland*, No. 48848/07, 11 October 2011, para. 62.



Law No. 109/2025 can be expected to have a deterring effect, thus making them disproportionate.

60. *In conclusion*, in order to prevent disproportionate and arbitrary restrictions of freedom of association and the right to privacy, the Venice Commission recommends:

- Limiting the reporting and disclosure obligations and thus the administrative burden on NPOs to what is necessary in the sense of Articles 8(2) and 11(2) ECHR;
- Guaranteeing that oversight powers are exercised within a framework that prevents arbitrary or disproportionate interference with freedom of association and the right to privacy, ensuring that supervisory discretion is limited and procedural safeguards are in place.
- Ensuring that fines are proportionate to the legitimate aims pursued.

## **2. Amendments to the Freedom of Information Law**

61. Article VI of Law No. 109/2025 amends Law No 211/2000 on free access to information and on amending and supplementing certain acts (*Freedom of Information Law*). The Freedom of Information Law “regulates the conditions, procedure and scope of free access to information” (§1). Before the adoption of Law No. 109/2025, the persons obliged to make information available (“obliged persons”) were public authorities; those legal persons and natural persons to whom the law confers the power to decide on the rights and obligations of natural persons or legal persons in the field of public administration; public law legal persons; and health insurance companies (§2(1-3) of the Freedom of Information Law).

62. Law No. 109/2025 has amended the Freedom of Information Law by extending its scope to NPOs that have been granted a one-off contribution from public funds of at least €3,300 or have obtained public funds totalling at least €10,000 within a single financial year.

63. The obligations of NPOs under the Freedom of Information Law are broader than those of “legal and natural persons to whom the law entrusts the authority to decide on the rights and obligations of natural or legal persons in the field of public administration” While the latter are submitted to these obligations “only within the scope of their decision-making activity” (§2(1) of the Freedom of Information Law), this limitation does not apply to NPOs according to the amended Law No 211/2000. Moreover, many of the exceptions on access to information in §§8 to 11a of the Freedom of Information Law (such as classified information, business secrets, protection against harm to competition, public law restrictions), except for personal data (9), do not apply to NPOs. Finally, unlike public bodies subject to that Law, NPOs are not authorised to finally reject an information request according to the criteria in §14(3), read in conjunction with §8(2).

64. New §18(5) of the Freedom of Information Law places the NPOs under supervision of the public authorities that have funded them in case of failure to provide the requested information within the time-limit or to the extent and manner required by the Freedom of Information Law, even if only in part.

65. Like other amendments introduced by Law No. 109/2025, the amendments to the Freedom of Information Law involve interference with freedom of association and the right to privacy..

66. According to the authorities, the amendments are increasing the transparency of the financing and functioning of non-governmental non-profit organisations. The Venice Commission does not see in how far such a potential legitimate aim could justify the obligation imposed to NPOs to provide extensive information to the general public, except when they receive public funds to exercise public functions or decide about rights and obligations of individuals.

67. Should the provisions at stake pursue a legitimate aim, they would at any rate go against the *principle of proportionality*. Including NPOs in the Freedom of Information Law carries a potentially significant administrative burden that will negatively affect their work. During the visit, the Venice Commission's delegation was informed that NPOs are not staffed and resourced to handle information requests from the general public. According to NPOs' representatives, NPOs might be exposed to abusive requests from opponents seeking to hinder their work. In particular, a NPO must provide the requested information within 12 working days (§17(1) of the Freedom of Information Law), which limits its ability to prioritise its resources. A large number of requests will necessarily negatively impact the capacity of NPOs to pursue their aims. This means that, apart from the unjustified restriction of the right to privacy, freedom of association will be seriously restricted by measures affecting the very functioning of associations.

68. As noted by Slovak interlocutors, since 2010 the donation contract by which a NPO receives funds is a public contract, published in the contract registry. If a contract is not published for 3 months, it will lose its validity. This is a sufficient measure to meet the aim of transparency in relation to contracts and the use of public funds, without placing the burden of providing information concerning the use of public funds on NPOs only.

69. Concerning §18(5) of the Freedom of Information Law as amended, the Venice Commission recalls that any provision which places the organisation and decision-making process of NPOs under supervision and influence of government bodies raises serious concerns for the autonomy of NPOs. Such a provision does not appear to pursue a legitimate aim and would at any rate be disproportionate.

70. The principle of *non-discrimination* prohibits unjustified different treatment if it has no objective and reasonable justification.<sup>57</sup>

71. The amendments to the Law on Freedom of Information apply to NPOs (including foundations) but not to other private entities (private businesses, professional chambers, commercial enterprises; religious associations; organisations providing social and medical services), even if they also have access to public funds and even though some of the same risks cited to justify transparency requirements, such as money laundering, terrorism, financing of unlawful activities, as well as irregularities and misuse of funds, may equally arise in those sectors. As for differential treatment between NPOs and other private entities with regard to administrative burden, the Joint Guidelines on Freedom of Association are clear: "Associations should not be required to submit more reports and information than other legal entities, such as businesses, and equality between different sectors should be exercised."<sup>58</sup> The Venice Commission does not find a reasonable justification for such a differentiation, which is discriminatory in the sense of Article 14 ECHR (combined with Articles 8 and 11) and Article 26 ECHR.<sup>59</sup> Such a discrimination could in particular affect NPOs competing for contracts and grants from the state and local governments.

72. Moreover, the scope of the disclosure requirements of the amended Freedom of Information Law is broader for NPOs than for "legal and natural persons to whom the law entrusts the authority to decide on the rights and obligations of natural or legal persons in the field of public administration". As already said (para. 63), contrary to NPOs, the latter have the obligation to provide information only within the scope of their decision-making activity and a number of exceptions to this obligation do not apply to NPOs. This is discriminatory in itself. Most importantly, applying rules intended at public law entities to private law ones without proper

<sup>57</sup> See for example ECtHR, *Zhdanov and Others v. Russia*, No. 12200/08, 16 July 2019, para 178. See also Venice Commission, [CDL-AD\(2016\)007](#), Rule of Law checklist, para. 69.

<sup>58</sup> Venice Commission and ODIHR, [CDL-AD\(2014\)046](#), Joint Guidelines on Freedom of Association, para. 225.

<sup>59</sup> Cf. Venice Commission, [CDL-AD\(2017\)015](#), Hungary - Opinion on the Draft Law on the Transparency of Organisations receiving support from abroad, para. 43; cf. Venice Commission and ODIHR, [CDL-AD\(2014\)046](#), Joint Guidelines on Freedom of Association, para. 225.

justification is in itself against the principle of equality which forbids treating equally fundamentally different situations. For example, the provision requiring private entities to disclose “the place, time and manner of lodging an appeal and the possibility of judicial review of the decision of the obliged person, including an explicit indication of the requirements that must be met” (§5(1)(c) of the Freedom of Information Law) is clearly aimed at public authorities and its application to private entities cannot be justified.

73. The Slovak authorities have informed the Venice Commission that the Constitutional Court of the Slovak Republic established in a 2009 judgement that NPOs are obliged persons only if they receive public funds exceeding legally prescribed threshold amounts, and simultaneously limited their information obligation strictly to information on the use of public funds, the constitutional right to information “undoubtedly applies to information regarding the management of public funds” (Constitutional Court of the Slovak Republic, file ref. PL US 1/09). This is welcome but is not reflected in the text of the law.

74. In conclusion, the Venice Commission recommends not submitting NPOs to the Freedom of Information Law except when they receive public funds to exercise public functions or decide about rights and obligations of individuals, and in conformity with the principles of non-discrimination and proportionality.

## **V. Conclusion**

75. By letter of 23 June 2025, the Chairperson of the Monitoring Committee of the Parliamentary Assembly requested an opinion of the Venice Commission of the Council of Europe on the amendments to the Law of the Slovak Republic “On non-profit organisations providing services of general interest.

76. The Venice Commission considers that Law No. 109/2025, raises concerns about compatibility with international human rights standards. In particular, the extensive donor disclosure and transparency requirements, coupled with broad supervision powers and potentially severe sanctions, represent significant interferences with the rights to freedom of association and privacy under Articles 11 and 8 of the ECHR and Articles 22 and 17 of the ICCPR. The Commission considers that the legitimate aim underpinning Law No. 109/2025 is not sufficiently substantiated. Measures which impose burdensome obligations on NPOs affect their functioning in a disproportionate way and lack adequate safeguards. The submission of NPOs to the Freedom of Information Law, a piece of legislation aimed at public law entities, does not respond to a legitimate aim and is discriminatory in the sense of Article 14 ECHR and Article 26 ICCPR.

77. Therefore, the Venice Commission considers that the abrogation of Law No. 109/2025 should be envisaged. Should this not be the case, the Venice Commission makes the following main recommendations:

- A. Clarifying the content of Law No. 109/2025 to avoid any unclear and unprecise formulations which could go against legal certainty.
- B. Limiting the reporting and disclosure obligations and thus the administrative burden on NPOs to what is necessary in the sense of Articles 8(2) and 11(2) ECHR.
- C. Guaranteeing that oversight powers are exercised within a framework that prevents arbitrary or disproportionate interference with freedom of association and the right to privacy, ensuring that supervisory discretion is limited and procedural safeguards are in place.
- D. Ensuring that fines are proportionate to the legitimate aims pursued.
- E. Not submitting NPOs to the obligations imposed on the “obliged persons” under the Freedom of Information Law except when they receive public funds to exercise public functions or decide about rights and obligations of individuals, and in conformity with the principles of non-discrimination and proportionality.

78. The legislative procedure for revising Law No. 109/2025 should follow an inclusive process, taking sufficient time, allowing for a pluralism of views and proper debate of controversial issues, and ensuring proper consultation, in particular of NPOs and of the Council of the Government of the Slovak Republic for Non-Governmental Non-Profit Organisations.

79. The Venice Commission remains at the disposal of the Slovak authorities and the Parliamentary Assembly for further assistance in this matter.