



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

The Pakistan Electronic Media Regulator Authority (PEMRA) has issued instructions to cable operators to shut down “non-permitted” channels. In a news article published by [DAWN](#) on 22 December 2005, it was disclosed that almost 10 channels were closed down after PERMA handed over a list of prohibited channels to the cable operators; most of the banned channels are Indian.

SCOTLAND—REVIEW OF FREEDOM OF INFORMATION ACT ANNOUNCED

The Freedom of Information Act, which is near to complete its first year of operation, will undergo review to remove any loopholes in the law. The Scottish Executive announced the review procedures on 12 December 2005. According to a news article published by [OUT-LAW NEWS](#), the review will consider the coverage of the act, the fees regime, statutory prohibitions on disclosure of information, general feedback on discharge of functions under the Act, and any areas where difficulty is arising.

TAIWAN—GOVERNMENT INFORMATION LAW PASSED

The Legislative Yuan passed the Access to Government Information Law on 6 December 2005. The law is designed to protect people's right to know and encourage citizens' participation and understanding of public affairs. [TAIWAN HEADLINES](#) summarized the provisions of the act as follows: “all citizens of Taiwan, including those living overseas, and all companies and groups registered in the country, as well as foreigners whose native countries do not prohibit Taiwan citizens from applying for access to their government information, can apply to gain access to the information. The applications must be decided within 30 days after being presented and applicants can appeal if their requests are turned down.”

FISCAL MATTERS

CANADA—CRA ISSUES ADVISORY ON PARTISAN POLITICAL ACTIVITIES

In response to number of inquiries from Canadians and charities on the issue of partisan political activities, the Canada Revenue Agency has issued an [advisory](#) to remind registered charities about the limitations on certain types of political activities. According to CRA's publication “What's new?” for December 2005, “there are two aspects to the prohibition: the first restricts the involvement of charities with political parties; the second restricts the involvement of charities through the support or opposition to a candidate for public office. Charities engaging in partisan political activities, which are clearly not in compliance with the law, risk deregistration.”

CHINA—LACK OF FISCAL INCENTIVES FOR CHARITABLE GIVING NOTED IN STRAITS TIMES ARTICLE

In an article in the [SINGAPORE STRAITS TIMES](#) on 29 December 2005, reporter Tracy Quek discusses in detail the ways in which a lack of fiscal incentives has resulted in only a small percentage of wealthy Chinese individuals and companies donating to charity. Other factors include public skepticism about the ways in which charities operate and a cultural attitude that does not stress giving in many situations. The



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

government seems determined to change the rules, as noted in earlier discussions in this **Newsletter** and **IJCSL**.

MONGOLIA—CONFERENCE ON ONE PERCENT LAW HELD IN ULAAN BATAAR

Dr. Leon Irish, ICCSL's President, Jana Kadlecova of the Sasakawa Fund Central Europe Fund in Slovakia, and Dr. Gabor Posch of the Ministry of Finance in Hungary, each presented papers at a conference sponsored by the [Open Society Forum Mongolia](#) on 12 December 2005. The conference was aimed at the idea of promoting the adoption of a tax designation scheme in Mongolia. Ms Kadlecova's paper addressed the remarkable ten-fold growth in Slovak crowns designated for NPOs after the extension of the scheme to businesses and the increase in the amount permitted to be designate to 2% of tax.

SPAIN—EU ASKS GOVERNMENT TO WITHDRAW SPECIAL SALES TAX EXEMPTION FOR CATHOLIC CHURCH

Arguing the special exemption for the Catholic Church from value added tax violates EU tax law, the European Union's Executive Commission asked the government of Spain to start charging the Catholic Church sales tax on the goods it buys, according to the news article published by [IRELAND ON LINE](#) on 16 December 2005. Currently, the Church in Spain receives its exemption under a 1979 agreement entered into between Spain and the Vatican.

UNITED STATES—LARGE REVENUE LOSSES EXPECTED FROM SPECIAL RULES FOR DEDUCTIONS FOR KATRINA RELIEF

According to an article published by [The Australian](#) on 31 December 2005, legislation passed to encourage giving in the wake of Hurricane Katrina is likely to make 2005 the best year for charities in US history. But the measure will reduce taxes the US Government collects by billions of dollars. The outpouring of generosity was prompted by the Katrina Emergency Tax Relief Act (Ketra). Passed by the US Senate in September, Ketra doubled the tax deduction for cash donations to all public charities -- including organizations that had nothing to do with the hurricane relief efforts -- from 50 per cent of a person's income to 100 per cent. Congress decided the measure should remain in effect only until 31 December 2005, which gave fundraisers the opportunity to ask donors to speed up their donations.

FREEDOM OF ASSOCIATION AND PEACEFUL ASSEMBLY

BELARUS—NEW LEGISLATION AMENDING THE PENAL CODE VIOLATES RIGHTS TO FREEDOM OF ASSOCIATION AND EXPRESSION

In December 2005, amendments to the penal code were passed. In an article published on 6 December 2005, [REPORTERS WITHOUT BORDERS](#) stated that under the new law criticism of the President is punishable with up to five years imprisonment, "damaging" contacts with foreign states or international organizations and association



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

with an unregistered or banned political party are punishable with up to two years, and those participating in street demonstrations can be imprisoned for up to three years.

ETHIOPIA—CIVIL SOCIETY, OPPOSITION LEADERS, AND JOURNALISTS CHARGED WITH TREASON AND “GENOCIDE;” DONORS THREATEN TO WITHHOLD AID

In a much-watched development some 131 people in Ethiopia who are in opposition to the current government – among them Daniel Bekele, a board member of ICCSL’s sister organization the [African Centre for Civil Society Law](#) – were arraigned on charges of treason and “genocide” on 23 December 2005. Aid agencies, in particular the World Bank and the European Union, have threatened to withhold some \$375 million in aid. The Ethiopian government has protested this move, according to the [IRIN News](#) of 30 December 2005. Further information on these developments and related protests around the world can be found on the website of the [Ethiopian Review](#).

FREEDOM OF EXPRESSION

AFGHANISTAN--AL-JAZEERA EMPLOYEES ARRESTED BY US FORCES

A report published on [RFE/RL’s site](#) on 1 January 2006 states that Al-Jazeera, the Qatar-based television station, has said that the network's Kabul correspondent, Waliullah Shaheen, together with cameraman Nasir Hashimi and their driver Mahmood Agha, had been handed over to Afghan police after their arrest today. The US statement said the team had been filming sensitive locations near the headquarters of the US-led troops operating in Afghanistan.

ARGENTINA—GOVERNMENT CONTINUES TO SUPPRESS EDITORIAL AUTONOMY

The [Open Society Justice Initiative](#) and the Association for Civil Rights released a report “[Buying The News](#)” reflecting on government policies on financial and indirect censorship in Argentina. The report claims that the government continues to suppress editorial autonomy in Argentina. It examines the situation at the national level and in four Argentine provinces: Córdoba, Neuquén, Río Negro and Tierra del Fuego exposing government tactics and its direct and indirect pressure on owners and editors to manipulate editorial content to the government’s liking.

AUSTRALIA—ANTI-TERROR LAWS SAID TO RESTRICT FREEDOM OF EXPRESSION

Australia’s anti-terror laws are serious blow to freedom of expression, reports [SCOOP INDEPENDENT NEWS](#) in an article published on 15 December 2005. According to the article, among other provisions, the proposed laws authorize Australian federal and state governments to demand any information including the identity of the confidential sources and material, the police can raid newsrooms and seize documents for investigation process, journalists who report a suspected terrorist can be detained by police and could be jailed for five years. The bill was rammed through the Parliament on 6 December, reports [THE AGE](#).



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

BANGLADESH—AMENDMENT TO MEDIA LAW UNDER CONSIDERATION

The Information Ministry is considering a draft law with punitive measures against newspapers, including the cancellation of publication at least for a day. According to the news article published by [THE DAILY STAR](#) on 16 December 2005, the proposed legislation authorizes the Press Council to fine a newspaper, a news agency, an editor, or a reporter Tk 5,000 (US\$ 75) to Tk 20,000 (US\$ 301) if found guilty of violating the ethics of journalism or carrying news against the “public taste,” or if an editor or a journalist commits any professional misconduct. If the same fault is committed thrice, the Press Council can direct the proper authorities to cancel the publication of the concerned newspaper. The amendments were proposed by the Press Council to prevent misuse of press freedom.

CHINA—REPORTERS STRIKE AFTER EDITOR AND DEPUTY EDITOR DISMISSED

As reported in many media outlets, including the [NEW YORK TIMES](#) for 31 December 2005, around 100 journalists at THE BEIJING NEWS (新京报) went out on strike to protest the replacement of the popular editor and his deputies with editors from the more conservative Guangdong Daily. The sacking of the editors has also been condemned by [Reporters Without Borders](#) and other groups. According to the [Danwei website](#), the paper was begun as a joint venture between the Guangming and Nanfang Newspaper groups, targeting the high-end newspaper market. The Nanfang Group was once seen as the standard bearer for journalistic independence in China, although recent purges have rid the group of many of the more turbulent editors.

EAST TIMOR—PENAL CODE CRIMINALIZING DEFAMATION ENACTED

The Prime Minister of East Timor has passed an executive decree approving penal code criminalizing defamation. A news article published by [SOUTHEAST ASIAN PRESS ALLIANCE](#) (SEAPA) on 14 December 2005, states that under the new provisions “journalists can face three-year imprisonment for publishing statements deemed to defame public officials” and will be prevented from “speaking up on good governance and transparency in the conduct of the state affairs.” “Criminal defamation provisions could be misapplied or broadly interpreted, to the detriment of freedom of expression,” adds the article. The new code entered into force on 1 January 2006.

IRAN—

- **SUPREME CULTURAL REVOLUTIONARY COUNCIL BANS WESTERN MUSIC**
Iran's President, Mahmoud Ahmadinejad, has issued a decree banning western music across state-run airwaves, according to the news article published by [CNN](#) on 19 December 2005. Broadcasters are given six months period to execute the degree. Currently, western music and DVDs of films banned by the state are widely available in the black market. Earlier, the Supreme Cultural Revolutionary Council issued a ban on distribution and screening of foreign films that "degrade the true culture of Islamic societies." (For previous coverage see [November 2005 issue of IJCSL-Newsletter](#))



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

- **DEPUTIES PROTEST INTERNET CENSORSHIP**

On 20 December 2005 [Reporters Without Borders](#) issued a press release welcoming an initiative by 13 Iranian deputies who have written to President Mahmoud Ahmadinejad to protest against censorship of the Internet, which they described as “unconstitutional.” The worldwide press freedom organization also noted that several news websites, until now tolerated by the authorities, have recently been blocked.

KAZAKHSTAN—OPPOSITION PAPER SUSPENDED FOR INSULTING PRESIDENT

The Economic Court in Almaty suspended the Kazakh opposition newspaper ZHUMATAIMS. According to a [news article](#) published by [IFEX](#) on 22 December 2005, the paper had reported on vote rigging and corruption in the government of President Nursultan Nazarbayev.

KYRGYZSTAN—GOVERNMENT DETERMINED TO BRING REFORMS IN CONTROL OVER STATE OWNED MEDIA OUTLETS

The government of Kyrgyzstan is determined to reform control of state owned mass media outlets. The measures will help encourage greater public participation in media affairs. According to a news article published by [EURASIA DAILY MONITOR](#) on 13 December 2005, it is not yet clear if “the restructuring would lead to the promised liberalization of the media or result in stronger government control.”

KUWAIT—NATIONAL ASSEMBLY BEGINS DEBATE ON DRAFT PRESS AND PUBLICATIONS LAW

The Cabinet resumed discussion of the Press and Publications Law and approved a new version of it on 11 December 2005. According to a news article published by [ARAB TIMES](#), “the new draft Press and Publications Law, if passed will mark the end of nearly three decades of a government freeze on new licenses for daily newspapers. The bill calls for banning the closure of newspapers without a final court verdict and allows citizens whose applications for licenses are rejected to sue the government in court.”

NIGERIA—RIGHTS GROUPS REINFORCES CAMPAIGN FOR FREEDOM OF MEDIA AND EXPRESSION

Media rights groups in the country are gearing up to reinforce the campaign for passage of the draft Freedom of Information (FOI) bill. In a news article published by [Media Rights Agenda](#) – an organization established to promote and protect media freedom and freedom of expression in Nigeria – the groups are reported to be working to create a “broad-based civil society movement to make the proposed legislation a reality and to raise awareness of the importance of such a law for democratic development.” The draft Freedom of Information bill was passed by the lower House of Representatives in August 2004 and is currently being debated in the Senate. The Senate, however, has suspended the third reading of the draft.



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

RUSSIA—PUBLIC CHAMBER TO CONTROL FREEDOM OF SPEECH OF MEDIA

The lower house of the Russian parliament adopted a law giving the Public Chamber the right to control the observance of freedom of speech of the mass media, according to a news article published by [NOVOSTI](#) on 9 December 2005. The main task of the Chamber is to facilitate dialogue among individuals, public associations, and media representatives on issues related to freedom of speech. The Chamber will outline recommendations and make conclusions on violations of freedom of speech for submission to competent state bodies or officials, reports NOVOSTI.

SUDAN—NATIONAL ROUNDTABLE ON FREEDOM OF EXPRESSION AND INDEPENDENT MEDIA HELD

The participants of the National Roundtable on Freedom of Expression and Independent Media held on 5 and 6 December in Khartoum issued [The Khartoum - Rumbeck Declaration](#) containing a series of recommendations representing the interests of the media as a whole, including eradicating criminal defamation, dismantling restrictive licensing bodies, and providing much needed infrastructure and capacity building initiatives in both the south and the north. The Government of Southern Sudan has already accepted a draft media law and policy, and the Declaration will help bring media and other civil society actors together to ensure the government respects freedom of expression and the press.

TURKEY—

• SCHOLARS DEMAND REPEAL OF RESTRICTIVE PROVISIONS OF PENAL CODE

Hundreds of Turkish scholars have called on the government to repeal laws restricting freedom of expression. They have argued against two provisions of the new Penal Code. According to a news article published by [SOUTHEAST EUROPEAN TIMES](#) on 27 December 2005, the provisions make it a crime to insult “Turkishness,” the republic, the parliament, the government, the judicial institutions, the military or security structures and stipulates imprisonment of up to fifteen years for the dissemination of propaganda via the media against “fundamental national interests” in return for material benefits from foreigners. The scholars have asked the government to rescind these provisions from the relevant code. Turkey's new Penal Code was adopted in June.

• TRIAL OF ORHAN PAMUK SUSPENDED ON ITS FIRST DAY

The trial of Turkish novelist Orhan Pamuk, accused of insulting his nation, has been halted on its first day. According to a report published by the [BBC on its website](#), an Istanbul judge said the case needed approval by the Ministry of Justice in order to go forward. Mr. Pamuk is accused over remarks about the alleged mass killing of Kurds and Ottoman Armenians - deaths Turkey insists cannot be classed as genocide. In a brief statement, Mr. Pamuk said he regretted not being able to make his defense, adding that a lengthy trial would not be good for democracy.

UZBEKISTAN—RFE/RL CLOSED IN UZBEKISTAN



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

On 13 December 2005, [RFE/RL](#) reported that Uzbekistan's Foreign Ministry had refused to prolong the accreditation of correspondents for Radio Free Europe/Radio Liberty (RFE/RL) or renew the agreement that has allowed RFE/RL to operate a bureau in Tashkent. The closure of the RFE/RL bureau in the Uzbek capital comes after a number of other prominent media organizations, including the BBC and the Institute for War and Peace Reporting, were forced to pull their correspondents out of the country after security concerns.

FREEDOM OF RELIGION AND BELIEF

CZECH REPUBLIC—PRESIDENT SIGNS BILL CONTAINING AMENDMENTS TO CHURCH LAW

The President of Czech Republic, Vaclav Klaus, has signed a controversial amendment to the church bill, according to the news article published by [CZECH HAPPENINGS](#) on 6 December 2005. Church representatives heavily criticized the bill and asked the President not to sign it arguing that “the bill infringes upon the churches’ right to establish spiritual and other institutions, such as charities, schools and health facilities, according to its internal rules.”

MALAYSIA—MOORTHY CASE RAISES INTERESTING ISSUES WITH REGARD TO SHARIAH COURTS

In a case that involved an alleged conversion to Islam of the Mount Everest climber M. Moorthy, the High Court refused to consider issues of its jurisdiction in a petition brought by his widow. The High Court ruling on 28 December 2005 stated that it would not disturb the declaration that L/Kpl Moorthy, whose Muslim name was Mohammad Abdullah, was a Muslim because the matter was under the Syariah (Shariah) court's jurisdiction. The [much-criticized decision](#) has drawn international attention because it conflicts with decisions of other courts around the world as to the Supremacy of the Constitution vis à vis Shariah courts.

TURKEY—GOVERNMENT RELUCTANT TO ADOPT NEW RELIGIOUS PROPERTY LEGISLATION

Turkey is reluctant to adopt new legislation on religious communities' ownership of property. According to the a article published by [ASIANEWS](#) on 29 December 2005, “a new bill was presented in 2002 under EU pressures allowing non Muslim religious communities to keep what they already own and recover property taken from them over the past seventy years.” Despite the bill being under debate since then, the parliament is unable to adopt new legislation. Turkey's current Law on Foundations allows only a handful of non-Muslim religious groups to own property. In its recent Proposal for the Accession Partnership 2005, the European Commission specified several measures as a condition for EU accession. One of these measures requires Turkey must fully protect “freedom of religion” by adopting a law comprehensively addressing all the difficulties faced by non-Muslim religious minorities and communities in line with the relevant European standards. For more on this issue,



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

please read the article “Religious Communities Need Fundamental Reform of Constitution,” which is published on the website of ICCSL’s partner [Forum 18](#).



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

UNITED KINGDOM—GOVERNMENT ANNOUNCES ELIMINATION OF CONTROVERSIAL CLAUSE ALLOWING MOSQUES TO BE CLOSED

After widespread opposition from Muslims and other religions and groups, the British government announced to drop the controversial clause allowing mosques to be closed. According to the news article published by [BBC NEWS](#) on 15 December 2005, “under the proposal, police would have been able to seek a court order for the temporary closure of a place of worship if extremist behaviour or terrorist activity was believed to be taking place.” The controversial clause is part of the anti-terror bill currently receiving its second reading in the House of Lords.

UNITED STATES—

• COURT RULING BANS MENTION OF CHRIST IN INDIANA LEGISLATURE

On 30 November 2005, US District Judge David Hamilton issued a permanent injunction to censor from the state legislature prayers mentioning Jesus' name, according to the news article published by [BLOOMBERG.COM](#) on 14 December 2005. In his [decision](#), the Judge writes that the Establishment Clause found in the First Amendment of the U.S. Constitution is “intended in large part to protect religious minorities from religious majorities who might try to harness the power and prestige of the government to advance their sincere religious beliefs.” The ruling follows a lawsuit filed by the Indiana Civil Liberties Union on behalf of four people, who said they found the Christian prayers offensive. The ruling faces strong protests from residents, politicians and clergy and is expected to be appealed.

• RELIGION IN THE WORKPLACE BECOMES A MAJOR ISSUE

An article published in the 7 December 2005 print edition of THE FINANCIAL TIMES on page 4 discusses the growing number of lawsuits over religious freedom in the workplace. It asserts that immigrants to the United States are changing the way in which employers must deal with the diversity of religious practices of employees. Courts have split on the issue of whether employers can prevent employees from evangelizing their co-workers.

LEGAL FRAMEWORK

BANGLADESH—LAW ON MICRO-FINANCE WHICH WILL AFFECT NGOS TO BE ENACTED

The government is set to enact the Micro-finance Transparency Act, as announced the Finance and Planning minister, M Saifur Rahman. The new legislation is designed to track dubious money transactions, especially those by micro-finance NGOs. According to a news article published by [NEW AGE](#) on 29 December 2005, the proposed legislation is a tougher revised version of the initial draft and contains provisions to create financial discipline in the sector and prevent terrorist financing.



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

The Minister also criticized foreign aid-dependent NGOs for spending money/foreign aid without any transparency.

JAPAN—NEW LAW EXPECTED TO BE TABLED IN REGULAR DIET SESSION

The new legislation for public interest corporations in Japan is expected to be tabled in the Diet during its regular session in March 2006, according to information received by Prof. Karla W. Simon, ICCSL's Chairperson, during a recent visit to Japan. Further analysis and discussion of the proposed changes can be found in the January 2006 issue of **IJCSL**.

MONGOLIA—WORK ON DRAFT LAW CONTINUES WITH ICCSL ASSISTANCE

Continuing with his assistance to create a better legal framework for NPOs in Mongolia, Dr. Leon Irish visited Mongolia in December and worked with ICCSL's partner, the [Open Society Forum](#), on the latest version of the draft law on associations and foundations. For more information on these developments, please visit the [ICCSL website](#).

PAKISTAN – GOVERNMENT AGREES TO INTRODUCE NEW LEGISLATION FOR REGISTRATION OF MADRASSAS

The Government of Pakistan has reached an agreement with the leaders of religious seminaries to table a new ordinance before the national Parliament and the four provincial legislative assemblies for enactment. A news article published by [ADNKRONOSINTERNATIONAL](#) on 23 December 2005, states that under the three-point agreement, the 31 December deadline for the registration of madrassas (religious seminaries) has been withdrawn. Madrassas will now be required to submit only academic performance reports, have their accounts audited by any public or private auditor, and submit a copy of the audit report to the registrar. Under the old form, religious schools were to submit their annual performance report and get their accounts audited from the registrar of cooperative societies.

RUSSIA—STATE DUMA APPROVES CONTROVERSIAL NPO BILL

On 27 December 2005, the upper house of the Russian Parliament approved the bill on non-government organizations at its final session. The bill must be signed by President Vladimir Putin, before becoming law. According to a news article published by [VOICE OF AMERICA](#) on 21 December 2005, the revised draft is an amended version of the draft approved in November, but in essence it remains harmful and repressive for local civil society. The bill provides for a new agency (not the courts) to determine if an NPO should be dissolved. Under the new law, NPOs can be shut down if they threaten the country's "sovereignty, independence, territorial integrity, national unity and originality, cultural heritage and national interests." The law calls for strict financial and accounting controls over NPOs, and it requires offices of foreign NPOs to inform the government registration office about their projects for the upcoming year, and about the money allotted for every specific project, according to [REUTERS ALERT NET](#). Due to extreme international pressure some exemptions are incorporated for foreign NPOs: for instance, they are required to register with the



IJCSL NEWSLETTER

VOLUME 3 ISSUE 2

JANUARY 2006

Federal Registration Service only instead of the Foreign Ministry. Foreign NPOs, not registered as Russian legal entities, will be allowed to keep their current status. The draft law is highly controversial and faced serious protests from national as well as international NPOs. In the 7 December 2005 issue of the print version of the INTERNATIONAL HERALD TRIBUNE, former US Senators John Edwards and Jack Kemp wrote a strong Op-Ed piece about the original draft entitled “A bill that threatens civil society.” The [US State Department](#) has vowed to continue to analyze the situation. (For previous coverage, see [December 2005 issue of IJCSL-Newsletter](#)).

SINGAPORE—

- **GOVERNMENT VOWS TO AMEND CHARITIES ACT AND INCOME TAX ACT TO BETTER REGULATE CHARITIES**

The Minister for Community Development, Youth and Sports has set up an inter-ministerial committee to improve and oversee the activities and functioning of charities. The committee is preparing recommendations to bring amendments to the Charities Act and the Income Tax Act to better regulate charities. In an article published by [CHANNEL NEWSASIA](#) on 30 December 2005, the inter-ministerial committee is also looking at empowering the Commissioner of Charities, who is also the Comptroller of Income Tax, so that he can better audit and regulate the way charities are run. The committee is expected to release its preliminary recommendations by mid-January 2006.

- **AUDIT REPORT ON NATIONAL KIDNEY FOUNDATION RELEASED**

The 332-page report about the National Kidney Foundation (NKF), Singapore’s largest charity, written by outside auditors KPMG was released on 19 December 2005. It revealed how Mr. T. T. Durai exerted total control over NKF, which provoked a public outcry in July after its admissions in court that it had, among other things, fudged its patient numbers. According to a report and a Podcast available on the website of the [SINGAPORE STRAITS TIMES](#), what stood out in the audit was the finding that an NKF patient received just 10 cents out of every donation dollar, and not the more than 50 cents the NKF had claimed.

UNITED KINGDOM—SCOTTISH CHARITY REGULATOR AND CHARITY COMMISSION PUBLISH ADVICE FOR CROSS-BORDER CHARITIES

On 16 December 2005 the [Office of the Scottish Charity Regulator \(OSCR\)](#) and the [Charity Commission for England and Wales](#) published on their websites a document entitled Joint Guidance for Cross-Border Charities. It stresses the registration and report filing requirements for charities that operate in three parts of the UK. According to the [Northern Ireland Council of Voluntary Agencies \(NICVA\)](#), the NI [Department of Social Services](#) has made a representation that it will make draft legislation for NI charities available for comment by February 2006. All have agreed that like England, Scotland, and Wales, NI should have a charity commission like body to regulate charities.

