

iiV`\$,QSQV?d2 \$Å155-1α

M»! Dx

\$_8' y*Rd[0› iQæ!¾E y1"GÂ i%ð5X y\ VW(æ

I} 1ä

\$Ü\•	6
M» •Mo íí V`\$ ₂ QSQV •KÍ!©I \$ OŠ	10
M»! Mo íí V`\$ ₂ QSQV?d •\$ le?d2 I \$ OŠ	14
M»2.1 U íí V`\$ ₂ QSQV?d •"l53*%o9»TyGÀI)œHÔ?d ÚhfI \$ QŠ	15
M»2.2 U • T»&.\$"	22
M» ~MoiíV` \$ ₂ QSQVI ?d2 -ç)	25
M»3.1 U ^MMZ	25
M»3.2 U 7Î 1+ ÊN09É\$	36
M»3.3 U Mđš2¶8 !...I "}7É	40
M»3.4 U \$%?"}7É œSCE4¥#,,.İ8...I MoLš2¶8 !..."}7É	42
M»3.5 U #ú\$ I ^?NÎ	43
M»3.6 U &-4 •\$•MZ	44
M»3.7 U QWñ ìr7ò' @”N&	45
M»)jMo ?JF•Qb:	47
M»4.1 U .^ MoLš2¶8 !...I 1É\$Å2¶(S.)	47
M»4.2 U Mđš2¶8 !... ¼&-b~5xl 9đ=Í	49
M»4.3 U \$ªMZ!! ìmgQ6N0F•!!&ç ìF! ' iV&çI _2!Š	50
M»4.4 U 2o- ì%š%X' "I.U Ø%0	52
M»4.5 U \$, IY\$AM I L =ñ	53
M»!#Mo L =ñlf644¥R”hf64!jjiV`\$ ₂ QSQVVF2&\$, IY	55
M»5.1 U L =ñ\$•cÜ\$, @5	56

M»5.2 U L =ñDî&eLP\$.....	56.....
M»5.3 U L =ñTy4 !38ç.....	58.....
M»5.4 U L =ñ"D%ï_Ó!6.....	60.....
M»#üMoií V '\$, QSQVI ?Ê%7.....	61.....
M»6.1 U #úY?Ê%7.....	61.....
M»6.2 U #ú\$ 7ÎMâ' 7Î?J?Ê%7.....	64.....
M»6.3 U Q'Ÿ?Ê%7.....	67.....
M»6.4 U Q'Ÿ&` .äQSQV.....	71.....
M»6.5 U 4öCö' ^G&~.....	72.....
M» 'Mo %n5ß.....	73.....
M»7.1 U #ĐGI %n5ßZÛ É.....	74.....
M»7.2 U %ß?Ê%7 § \$hß\$Å ì:-\$U' 7à?Ý.....	74.....
M»#úMo54&Û ì`lò' 4öZÛ	76.....
M»8.1 U \$ cw54&Û' l'N0.....	79.....
M»8.2 U & 9`\$ 7Î1+ ÊN09É\$ 6_!354&Ûlt&YGÀ7Î1+ ÊN09É\$ 1•.äl .0^0.....	81.....
M»8.3 U & L•%09É\$ 6_!3l 54&Û' L•%09É\$.0^0.....	85.....
M»8.4 U & ^G&~9É\$ 54&Û' ^G&~9É\$ l .0^0.....	86.....
M»8.5 U .^ 5ß_ïll 54&Û	86.....
M»8.6 U .^ #ú!l "p2p5:iÁ4#ú!l.^! "p2pl VF&e	87.....
M»8.7 U E \$°\$Å[P.....	88.....
M» ìMo L•7Á!§3a.....	90.....
M»9.1 U ìí V '\$, QSQVI 4Ï2&L•!§3a.....	92.....

M»9.2 U . ^ 5B_ïl 4Ï2&L!§3o	93.....
M»9.3 U QʹʹÝ?Ê%7l L•7Å.....	96.....
M»9.4 U +- "ËL•' \$ L•	100.....
M»9.5 U \$!eL•7Å.....	104.....
M»%DM(œ)œiV´\$,QSQV' A ! +¥)œI _Ód`	106..
M»10.1 U +¥)œiV´\$,QSQVI ^MMZ' l`N0.....	106.
M»10.2 U +¥)œ_Ód`.....	108.....
M»%D •Mo •7Î1+l \$!e\$ OŠ	110.....
M»11.1 U \$Uí7Î1+QSQV' 7Î1+^MMZ4¥R"66\$ÁI íí7Î1+QSQV.....	110
M»11.2 U 7Î1+_Ó%8' 7Î1+&—&›.....	113...
M»11.3 U 7Î1+_Ó!6' 7Î1+ZÛ É& ííV´\$,QSQVI aûLŠ.....	114
M»%D! MoTy2 l`N0l 8H?d	115....
M»12.1 U Ty2 l`N0l 8H?d' Ê!â	115..
M»12.2 U Rã&!©.....	117.....
hÓ1ä 9¾^Z÷.....	119.....
1 ê\$ Rã9É: ä Affiliate á	119....
2 ê!©&ç+¶!© ä Assembly of Members á	119..
3 ê.0^0,c&ç!© ä Audit Commission á	119..
4 ê\$•7¾9É: ä Branch á	120....
5 êiV´\$,QSQV ä Civic Organization á	120..
6 ê^MMZ ä Creation á	121....
7 ê\$B.) ì?d!s4¥' !s ä Decision, Decree or Order á	121

8	ä Dissolution	121
9	ä donor	121
10	ä Endowment	121
11	ä Establishment	122
12	ä Governing Board	122
13	ä Governing Documents	123
14	ä Law	123
15	ä Legal Person	123
16	ä Liquidation	123
17	ä Management or Management Board	124
18	ä Membership and Nonmembership Organizations	124
19	ä Mutual Benefit and Public Benefit	125
20	ä Responsible State Agency	127
21	ä Rule, Regulation and Instruction	127
22	ä Sponsor	127
23	ä Subsidiary	128
24	ä Tax Preference	128
25	ä Termination	128

\$Ü \

9»5-1¶ S[8p

1•7ÍKÍ!©I 7Í1+! 7Í?JQb: &~!tdV&e+©L\1ñ1ž è !Ö8¾9•*%09»I •k &.\$"8¾ è7Í1+8¾ É!l
 > 9œ%0I èœ8¾!l!> É7Í1+9œ%04¥R" É4ö7Í#é9œ%0%0MZbh:ÆI KÍ!© 9"9?d2 9ö"l53
 !!!{TyGÀZ÷bM\QCHI 9Ò\$,!t&Y Ébœ>Ñ\$ &|):-R>TyGÀQbKÍl 9Ò\$,+bMTyGÀQbKÍTyGÀ' '
 1 iU!©I TyGÀ8¾#û> KÍ!©I :-2f í ?d2 9»a: œSCE\$ªb~ •11•7ÍKÍ!© è !Ö8¾hóíí?d2 Ébh!*
 \$!e*%09»TyGÀ6_ "9~3ž ØI "l53 è&µ\$~1•7ÍKÍ!©8o?d-ç). í ?d2 2Tk 5 ^3 !l9~9Ò É! bœ>Ñ
 \$ &|\$,lY4¥R" É! .-F? \$ \$! #û\$ \$,lYI \$ &|"p2,,R>QSQV). •` è 1 #Ü&f7Í1+1 @ í !l1#
 ^t&~!tQS1%&("L)q!â èž\$ç!|r\$BZæbâSž! h)k'l KÍ!É çhwQSQV è¶\$ç É! hÁ=ñF>+ 3 %¶l
 +¶* KÍ)q í : 4ÿ ^E{MZ °cwwì M» ~ °cwhw4¥ ñíV '\$, °cww7Í 1+cwhw' V '\$, cwhwl±%É\$°lâ
 QSQV ¼+¶+©7ÿ8¾?09^E{MZ?d!!_Ó:Ël íi=ò1žQSQVÉ! #Ô\$•"l53\^lTyGÀ ì QbKÍTyGÀ' '
 1 iU!©I TyGÀ è •11•7ÍKÍ!©I ?d2 2Tk "l53^MMZ' b_!èbh!*QSQVI TyGÀ í

!Ö8¾?d2 1#1â"éI bg9~^G+©\ "l53bh!***%09»TyGÀ è.À\ 9~ •+æ?d2 \$Á15 è bhL\$Á15#Ð
 ^G^MMZ\$ 9^E{MZ! \$ªMZ!! ¶ÿ&ç' iV&çl ?d2 !!:Ël QSQV è SCE+@"l53bh!*E{MZI KÍ)q í*%0d'
 !© ì%b!© ì"€ ßcw4¥\$!e9É: I &"L?É%7 í \ \$ªMZ' Qf5••11•7ÍKÍ!© èbhL\O * I íí V'

1 !l14¥?d!!&~SCE0>9ª^MMZE{MZ?d!!! &.)o9" ö ä 1 â^88?4ÿMZI QSQV9~!tTy0€l &œ Ø?É%7l _á:Ë 1•
 MZg...ZÜ0ÿ4L6_ÐTy0€l 0t!è)É4Ï è iVG-Ty0€l &ç0t â è ä 2 â5 •QSQV9"\$ I !l!^QSQVI _?lŠ è hß.)-
 \$ bV+À4¥7Ô3žl !è É4¥R" œ!è Ébl&! Ty0€.^QSQVI Ø%0l U')f\$ ÷ ä 3 â" 2&QSQVbhß9@-çQ| š&J -ä 4 â
 ÉQSQVI \$ cw?JF•Qb: Jý.)8•Jý1 9~?d2 Q59!%*l \S\$" è %"5{mgQ6N0F•!l&ç' F•! l b"!ŠlS\$" ÷ ä 5 â" \$
 9~_Ó:Ë!&fL•7Á4¥\$!e&y_Ú! ?d!!! 7Í1+!\$3o ÷ ä 6 â" \$ 9~_Ó:ËSCE+@64&fLPMZ*%0d'l 5ß_)òÉ\$ ¼2 *%0

\$,QSQVT,\$ d\ \ í ²

9»5-1¶l |}l 8¾ è É9~\$ ^G&~ ì"l53' l'N0\$ 9~?d!!_Ó:Ël ííV'\$_,QSQVI ?d2 6_""Zðd^
:-\$U íbh!*:-\$U!t1 ?jl F•^l\$•: ' &(")CE+¶d^l .-`„Q^m É*%oJí í 9»5-1¶l .-`„l}l 8¾ è ^8
4Ï9~l±\$!!&çSCE+@5ý!t^S!¿ • 'b'G-! ííV'\$_,QSQVI ?d2 è4¥R"UØ5n\$%o9f, l ?d2 í
9»5-1¶9•d\ \ l \$Ü6_9ð!...8¾)è4Ï9~l 1•7ÍKÍ!©d[cCE1#^t9~bh:Æl ?d2 9ð.&+Ø1 "l53#÷
!â#û> l \•^lTyGÀ ì QbKÍTyGÀ' ' 1 iU!©l TyGÀ í •=ó&»8... èì1#^t9~?d2 9ð"l53#û!:#Ü&f
ííV'\$_,QSQV&~SCEl œ=ò1âZÛ Él 5ì.B.ííV'\$_,QSQVI l'N0Lš15 è 1#1â). 'lIZÛ" \$ TyGÀl
9Ò\$, 'l53#û!l! 2T\ 2¶ Úhf Úhf>Ñ2&1 Zð í

Ty2 l'N0 § §ííV'\$_,cwhwTy0€l'N0Ty0€l 8H1ž § §4ýAElíí0Çd\ \ l \aU í)o=ó è.ÌN0
9»5-1¶5 ^3 É! "l53#û!lR>^MQýl .8Hl'N09É\$Ál =ò1â2¶ è !Ö8¾ î1É^'ííV'\$_,QSQVTy2 l'N0
9É\$Ál 2T\ 2¶ í 9•&• è)CE.E.'ííV'\$_,QSQVI l'N0l#^t •\$!])CE.Ec2d[.Š>Ñ4¥R"VF2&l !§3ol±
L• í

9»5-1¶l 2¶_-' l}l

9»5-1¶1 íí6_"" •cw\$! ííV'\$_,cwhwl KÉU'?d í ¥GÛ&")CEl ?d2 \$Á150}\$°+1+¶ R> £&“
)¿ UØ?d2 l !Qn0}\$° í+1+¶ è !tT,! 8o?d1ñ4ÿ •cwKÉU'?d í 9»5-1¶ î?09~^d).^F?ZÛl &“
)CEííV'\$_,QSQV?dbjZÛ!ZQ\ ðí?09~^d)•2ÊQb\$%o -+©7ÿ ° - .7yl MZ)É íl± &\ è.^! 'y!?'d2

d`&y5ß_iQh?d!! í

² Ot!© í7í#é' É\ !]! .& 7e/-5kl .&7è QSQV8%ííV'\$_,QSQVI d\ \ O * è!Ö8¾. !{ • T»&fc2!*"œb' G-! \$
leO * ííV'\$_,QSQVI ?d2 l \S\$Á í.ÌN0, =ó è9»5-1¶6_9%ol 2 +©\S\$~ íb'G-! bh!*O * l ííV'\$_,QSQV í

³ \$! ^G+©?d2 &Y\$ ^S^ll \$%DxDø èlt&YG+©l bhO ?d2 ècCE&-!t).)CEhÓííV'\$_,QSQVd ¼2RI QMl5 \$¿ ö

\$Á15' ZÛ7ÎN0F•!â\$Á9~%8! iiV`\$ cw hwl ^MMZ' b'1â\SS\$ÁI h)k' è 9»5-1¤&18! 2 +©Q^m ¿

.[I ¢ ©!+zI lš?d í

9~!*&.\$`8¾Lš1 2¶I è R>íi.-!â2¶I í &"k 5-1¤&Y.^1#I ^7^I " ^P\rdY! &"L\h)k'I

2¶_ .•&~SœEI &"L\l\$B8H?d í).2 +©3T\$D š è.-`„ ¼I "é?d%Ö0} -\$° è ¢.EI \QCH î9`\$•=ö è

?09~Qn •I MZ)É í)o=ó è9»5-1¤!ZQ\! &"L&~SœEI b~5x8H:x è!t&Y. !{&"TyI !\$SCH' QÉCH í

iiV`\$ cw hwl \$ cw0}\$°2 +¶ í ?d2 0Ç0Ç%É\$• È\ É\$ 4ÿ&çLP!!\$,IY9œ%0I QSQV § § •T»L•

É!!!YQSQV äMucual Benefit Orgnizations, MBOsâ' ÉKÍ!©#û!!9œ%0I QSQV § §#ûIYQSQV

ä Public Benefit Organizations, PBGâ í 4!Ö8¾ 3+¶O QSQV).&"Ty\$ cw8q9~2 +¶I 0}\$° è î9~

•!*d\&— í)-iiV`\$ cw hwl \$ cw è 9~9œ%0! . 7ÿ!!\$,IYI "°. (2¶)q!â ä advocacy groupâ è î

9~9œ%0! +¶d^KÍ!©4ÿ&çI)q!â \$ÜR"8¾&µ ÉI®=òI !!!YQSQV ûiiV`\$ cw hwl \$ cwI QSQV î8¾+©

L\+©:Æ ð"5(! !rZ÷&f& bz!|> I)q!â' =Û\$öDÀ, R")q!â è , 2¶9Ò\$,)q!â')|U "€ ßcw í 9~

!*iiV`\$ QSQV\$ 9~!!!YQSQV' #ûIYQSQVI &[dE CH ë , RÛ ©%P!©8qR'Xà!©&çI i•\ è &W.ô

ZÛTy4 I`N0I RÛSœI!l53#û!! í 9~!*iiV`\$ QSQV\S<°2 +¶ è !Ö8¾+¶+©7ÿ\S<°b .ž CÂR). !{

cœ É •1?È`RI 1•7ÍKÍ!©"é\$%_°E½ í 59»5-1¤I |I 8¾6_ \$%_ •!*&.\$` è, :+bh!*&.\$` É MZd

<<http://www.icnl.org>> í ! íí V`\$ QSQV?d&1 9•8?3T\$D è&Q\P)œhÔV`\$ QSQV?d2¶I QàmH è!&Y

International Journal of Civil Society Law ä õ i V ` \$, Q S Q V ? d) œ h Ô 9 Ñ 2 f ö ä è Q à) Ì 8 ¾

ó <http://law.cuaedu/students/objjcs> l ô í bg&-&Q\Alliance9Ñ2f èQà)Ï8¾<<http://www.allavidaorg/alliance>>, !t

&YSEAL Bulletin èQà)Ï8¾<<http://www.efc.be/publications/sealabstract.html>> í

⁴ &Q\PhÓ1äl 9%^\Z÷ í

⁵)-bh 13ž Ø™ ^f è4Ï9~I ii V`\$ QSQVcœ#û!!&fiY í !Ö8¾ è#Ð^G!!{ _ÿ\$¿ • bœ>Ñe!{& >I \$,IY8¾&~

&el è!Ö8¾bh1 œ3ž' Ì4Ï9~bh!*QSQVcœ8¾#ûIYQSQV í

4İdVQB è\$"!©#Ð^G ìqç% @ ì"l531)-&—b' l U')f\$ \S\$Å&"L\=ò1žl iiv`\$,QSQV í

9»5-1#81% =2¶l è 1 ií8¾. ^, !ä). • 1& \$Å2¶l ?d2 \$Å15 š>Ñ2&ç6_ ".*.- G.l 3ž

\P í . œSCE\r\$B?d?JQÉ+Àh}k' í: +9»5-1¶l 1% ^ =F?). œSCE É: _!*KÍ!©64&f è4¥^GT,. !©"R

4ÿ •L\9~lYl . ^l í

_Ó8(9ôA ' J£M 8H?d

9»5-1¶l . 4ÿ2&lY! & ¥GÛ&")œl ?d2 ç @!+z ì iiv`\$,QSQV k .!!' 7Í1+.'&çl =ò1ž

l' í=ò1žl ^†7è è !e!{2 +©!l8¾).&` .ä ¼)œ.E' aû*)œ.E í !Ö8¾ bhd[l 2 +©"p2p' Q^m

9ôA ! \$ 9~h 9@l bmQll iiv`\$,QSQV&` .äQ^m l)œ.E í &u •8Hiñ è9»5-1¶l]9ô?09~9~3žM \$%o

: _ ')œ.E4¥: _!*)œ.EI ?d2 ' l' N0!â\$Á í .3\$ "Ë2& •6_ l 8¾ è 9»5-1¶. ^+¶hÖ?dOŠ! "Qn' 8yb©

?d?dOŠ! "Qnl "©e 8¾l†&v l í

!èR"%*)" 9»5-1#4ÿ É&Z, l " G.0t\$ 1 £.ì&~SCE" N! 2&\$ ç í 9»5-1#3ž)•5~CöbÉb k 1

&xF?2 `iiv`\$,QSQVI \$ g½h}k' í .^! >^ • 1 Êk' è cœ!©hÿ8• • 1 •T»&.\$"4¥5-1# èCÁ&•bj

ZÛ9f%/^uQUI \$: í&")œl " ^P' 9f5 9¾2¶l \$: +¶+©7Í).?wdYd[^7^l í ~ 1.Ñ=°l ZÛ8 Qb

: § §5-1# ì \$: ' S©?w § §8¾ É! ^8^ŠR"&~!t2 2z)çh" ^Š5-1#cw\$• è .^! c2!*9~@€#ô! \r

\$ `2l E \$°h}k' \$&Jh" ^Š\$: cw\$• è 4¥R" b©bVh" ^Š?wdY9ôgJJ£h}k' l QUU9»5-1#8o3ž4ÿ É

•L\lZQ2¶l8 E½ í ! .- ™ è 9»5-1#^7^ll h}k'8¾+œ9Ñl è.^2 +©h}k'4İ6_ \$%o \P\r&~SCE8¾2ÿ

1âl í

1•7ÍKÍ!©J£M !© ì)œhÖiiv`\$,QSQV?d ¼2R' !èR"[2R3@^±2 +©!+z l 0½%çÀ! !l7y!!

+©R>8o?d).=ó • •\$! í è !e!{. ^9»5-1¶l 1ñ4ÿ"é\$%o! _ °E½ í E \$°3@^±R)œ+, É7è+¶-ô't!µ0'

?d-ôhñ6_ ".*! J£M *%o`d`9ô7¾45•%ô5W y\ W(7è6 &Y\$ %84Úl 0t!è í

M» •Mo íV`\$,QSQV •KÍ!©I \$ OŠ

9~2 +©F•GÀ9ð\rdY É!O x • 1)CE.Ei•\ 9~?d2 9ð"l^P • 11É+¶ í 9~%*R> £E{MZI íV`\$,
cwhwl -ç)- í \$ ¼9•d\ I F•GÀ.À8¾"l53)CEhÔ ™8ýbÜ5 ^3l \•^ITyGÀ ì QbKÍTyGÀ!t&Y' 1 iU
!©I TyGÀ íbh!*TyGÀ9Ò[:!+©I)CEhÔ2¶' %É*n2¶9ðQ54Ī5 ^3 èbh!*9ðQ5Q59ĪĪ+¶+©7ý)CE.E í
=ó+¥ è2 +©)CE.EI .9?d⁶ⁱ ?d2 î"l53bh!**%o9»TyGÀ í

)••1> ÊI íV`\$,QSQV?d Ú š è !!!{}•ZÛ" •k 4¥R"+©k *%o9»TyGÀ8... è1 í2Tk ^MMZ
• 1=ò1žl ?d!!)q!â í 7!Ö8¾ è?d2 #Ð^G •R3!l^MMZ\$ 9~?d2 !!:ËI)q!â9ð9f9~7x)¿ZÛ" bh
!*TyGÀ9Ò Ĩ+¶+©7ý!ll d\ 2¶4¥2 \%^*cCE œ+@+¶ è)oR>\$ &"TyI I +•j,iM!t É!l4ĪhŠ è \$

⁶ ", èQBÐ >d).9?d \S.) è !!l 9~ 9ÒTyGÀbKÍ è%"5(^MMZ ì&Q%/KÍ)q4¥Râ&t© è%"5{0t!©' 7Ī#é " íQB
O >c!).9?dM» 3 MoM21 9ðM¶ =í í :Ëo &~!).9?d\S.) è "!!!9~9Ò^MMZ' &Q%/!Š!âKÍ)q è %"5{0t!©' íË o
& ~!) . 9 ? d M 2 M o M 24 9 ð í š i ñ b h Q à) & ~ ! t 5 \$ ¿ ¥ Ú ™ + © 7 ý) CE . E I . 9 ? d ö
<<http://oncampus/Rtmond.edu/~jjones/finder/const.htm>>

⁷ &QIP è òFí+z> ?d\$ ö ä SchweizerischesZivigesetzbuch è ZGB ä èM» 1 Q¥M2 MoM4 U I M»52 9ðM2 =í
ä "#û?d ™l KÍ)q' _±)q è ?09~Q^?ÝI| I KÍ)q è .&7è_±)q' .E1<_±)q#Û! I ^? í " ä!Ö8¾ èŠ!ä " É! 9f,
)¿.-F?\$ I|l "R>!!' Ö ©?É%7l KÍ)q!lCÁ1#1âbjZÛI ^? í òFí+z> ?d\$ öM» 1 Q¥M2 MoM2 U I M»61 9ð
M2 =í í bg&-&Phí.£0f.É!)\$ ')CE^=!© ò\$! íV`\$,QSQVI ?d2 ö äM»8788&+?d2 äM»1 MoM2 9ä 2001
1 59—7 8t ä ä"!!!9~9Ò • !e!l\$ &>Q •QSQV è8ok É=óbjZÛI ^? í " ä

⁸ :É5ý •)CEI íV`\$,QSQV?d&e2&?d2 !!:ËI QSQV8¾=ò1ž' I ì íV`\$,QSQV -š !e?09~?d2 !!:ËI QSQV8¾"í
=ò1ž' I íV`\$,QSQV í 9»5—1â Ê\ ^7^l'b'G-! =ò1ž'íV`\$,QSQVI ?d2 í íi=ò1žl KÍ)q&f\$¿! "!!ZÛ" Z÷bM í

&"Tyl ZÛ ÉiM!t&`5`lêG- í !Ö8¾, :+!!!{}qQb` 9ô1%oMZ)q!â ä>c, ".<F>+ "l53l)q!â4¥R"
6f%8iM> I !lbâ Ê ØQSQV æc2 x!e!{! iU!âZÛ%7&~!t&e2& œ&>l Qb:+ í • 1)CE.EI ?d2 &y
9~#Ð^G1 "l53í=ò1žl ' =ò1žl ííV`\$,QSQV è 4ÛSCE^8\•^lTyGÀQbKÍTyGÀ!t&Y' 1 iU!©l Ty
GÀl@=ò9~3ž Ø í

hó! Qf53*%9»TyGÀ ßg9~\$!e&.)o9ô\rdY É!O xKÍ!©i• \ \$Á.)?d2 9ô0½%87¾45R31É
+¶! i E{MZl =ò1žííV`\$,QSQV \$ ¼%"5{! qç%@+©#Ò%¶Rbj.^?d?Jl d\U ì Qf53> Ê i6_mg
Q^?Ý7x F ' \r\$B ~#ù\$ cwhwl 0')É+ÀC °h}k'MØ í

KÍ!©4ÿ&ç Úhf9~2 +©0}1' è!!' R3!â9~ œ&>l \$,lY' i•\ í ííV`\$,QSQV?d0½%8 !l!
)q!âbCE>Ñ&"Tyl \$ `2 ä", !âSA ì > hfj, ß4¥R""l53E .)^|\•4¥8 %¥ á í • 1KÍ!© #Ð^G=ò1ž
l ííV`\$,QSQV-ç)· è!JR>qç%@+©#Ò%¥ è.À8¾4)·8ÍKÉ.^4ÿ&ç+©:Æ%¥l d\U' .™d\ íN R>\• Ú è
bh 1KÍ!©^3&~.L.Hl &.\$" í

+©:Æ%¥ œ!T!T8¾49~lYl è î8¾ œ&~c #Ül í)·2 +©KÍ!©d[è!!!{\$ 9~ œ&>l L\8^S[8p è
^f!í œ&>l ^\• è "p!• œ&>l .&7è í !e!{2¶\$º i 1 r ì RÛ ©' DÀ, cCE&" œ!t& } íbh!*0}1'&~
!tb©bV&—?dl 4¥ œ&—?dl 8H1žZ÷bM\$%•95í:•)q!â` #ô)¿ š ì %/\$ôKÍ!©.^5& èbg œ,
JýMZb1âl ííV`\$, QSQV#Ð^G)q !â&—?ç)· 1 ",?d Qh! E \$º§ 3o è&y\ ^t)q!â l ZÛ É_@
2 ì Ap`B •!***%º9»:-\$U í5ñ&t^f è ííV`\$,QSQV6""! • 1*%º9»l . #÷h• è 9ôdY7Í!Š!âKÍ!©
cCE œ&~c #Ü)¿!©L~Ré` 9ôl & %*' SCEd^=ó+¥ äíV`\$,QSQV É\$ 9~ œ&> 8^ ì L\8^' .&7èS[
8pl !l6_""! • 0t!è9ô"Rbj\$ &>\$,lYl 9É!© è)o=ó&~!t!è É •bâ.pi+9ôhÁ=ñ8^R3 Úhf! 9C

QbKÍ' 1 iU!©MØ*%º9»9Ò\$,l ?d2 l "l53 í

⁹ ^uQU^7^l&Q\p š8 M2.1U í

%*\$AM í⁰!+©+©:Æ%¥! íiV'\$_QSQVI -ç).8q8¾' 1 ìLÁ.)'.™d\?d?JI KÍ!©! \$ &E 2 è

\$ 9»a: î"RbjKÍ!©! ' 1 ìLÁ.) í

> Ê7Î!â! 4ÿ%.i\ +©#Ò Ê Ø ì KÍ!©LÁ.)'.^?d?JI.™d\ è R>bh!*&Wb©bV?d2.îiV'\$_
cwhwl 7¾5• "l53R>2&\$ç"Rbj í> Ê7Î!â+G@8¾•L\ œ. R I R> £0Ç0Ç8¾9Ñ! I 7Î1+1ñ1ž í
. &~SCE!s!!?= ¶ ì 7x F !Ý š í !Ö8¾ è 8¾¾¾ •SCE+@!"^P7Î1+8¾2Ê!â ™ É! !!> I \$,IYR>9œ%0
äR>íi!ž&\ â I 7Î1+1ñ1ž í > Ê7Î!â 4ÿ%. è >^ •KÍ!©R3!â2Tk ^3 É)CE.E9É\$ •T»8¾&~!t
"p_âl è! £Ty0€9~9É!©b©bVb~ !rZ÷962 \ \$BMâ èG©T,)o=óR>4ÿ É7Î1+ ¼! +©7ÿ?Í+•j, í
• 1&fç"li+1 £_@_2!Š! 1É+¶iV'\$_cwhw è 9~%8! 1%oMZ+©#Ò%¾©LÁ.) ì #û!"p!Š' .™
d\?d?J èR>bh!*.^! 7Î!â! h 9@4ÿ%.9ô^f8¾2T œ&~. I í

íiV'\$_QSQV)-> Ê7Î!âd[4ýA£! &u+¥ • 1\$ g½\au í íiV'\$_QSQVbg&~!t^b +©7ÿ\$B.)\$Á
Qh !!!')qlâ0µ9ð! 1™M~ è &µ\$" è> Ê\$Á7Î1+&~SCE!© œ.H2\bHQ\$2¶R3!â! -ç.)• É. !{>Ç
bk œSCE_ñ2&`B+@+©! 7¾5•9ô^8Ty0€! \QCH' !†(È)-)CE.E7ÎMâd[2&\$ç!ãF?\$_QSQV Ébh!*
R3!â6_ "•! •L\d\ @_bâ è ^8. !{&~!t' 1)çbœ>ÑTy0€! \$,IY' I}:- è R> œ1 4ÿ+©7ÿ?Í! 3ž
3Î è î œ[:+©7ÿ?Í! 3ž3Î4Ï& \$Á í

>c` 7Î1+9É\$ èiV'\$_QSQV0Ç0Ç&~!t9f9~7x)ç6_ "•#û\$!6"P4¥9œ%0 § § î.À8¾^f_-d^9f
mg ì4ÿ9»9f!Ý !bhL\F?^ð! &.)o2 +© í •8¾íiV'\$_QSQV0Ç0Ç&~!t)->c7Î1+9É\$ 0t_Ó!Ý ìV&ç
. I 3T\$D š. 4ÿ&»:ÆI !Š%0 í bhd[îñ9~2f3ÎOMKíl)oO^- í , + 1!!Ty3Î#Ü_È)çb©bViV'\$_QS
QV!g\$%o8...hf' OM%*9ô\rB#û\$ h)bl&~!tU Q57Î1+I 1•7¾ í 9fd\ I 8¾ è , +GÀiV'\$_QS

¹⁰ &Q\Fashutosh Varshney Ethric Conflict and Civic Life: Hindus and Muslims in India èM»3-4k è 20021

Dx í ä "\$! %ÿ158^R3 Úhf9C%*\$AM I JEM Z÷8•iV'\$_QSQVI ?Ê%7&~!t"Rbj' 1 è hÁ=ñ8^R39C%*1 £hB\$Á

7Î?JOMU€I \$%¥Mâ' íâ

QVR> œ8%7Î1+9É\$ 9ô6_ "#ú\$!6'P' 9œ%GÀ! .Š>Ñ6_ "*"=óL\9œ%0I QSQV Úhf-ç)-Mmblè
&~!t.†f4Ÿ9»I hÜ!Ý í 9•&• •k 8¾0')ÉJt^U8HiñI)oO í >c` \S<°0w+¶ ì 0Ç0Ç`ILJbôbkl 7Í
1+9É\$ è• 1.ž* I 1â)¿iíV`\$,QSQV9f9~&~SCE! \r9œ%0.^đI l@.-i>Ñ è R> £Jtbâ2•:Æ9•,
)¿Ap`Bbh!*i>Ñ í2 +©)CE.E0•Q^1•,Z^3^U\$¿iíV`\$,QSQV)-2 +©3T1ñ šI 9~9fmgI 7xF í ¹¹
0')É+ÀC F?^đ).\$! LP9~I 0')Écwhwl ^7^I ¼[:Q^0Ç6_&Y í !Ö8¾)œú\$!6'P4#9œ%â"
, #ú)|4#ú~ âl 6_ "*" ¼ í-ç). 0')É+ÀC °F?^đ í ¹²7Î1+I • 1*%o9»%.SCE8¾Jý.)'y!*9#ú\$
!6'PI@.-i>ÑI k *n&`G@! 0')É+ÀC è 1 £&JAp`Bbh!*i\ í CÂR>7Î1+ V`\$,QSQV œSCEk \P
í œSCE6_ "#ú!!i\ I 4Ï9~#ú\$!6'P' 9œ%0 í

", è %—Dè\$, î^G9~^G+©#ú> Hfb†! 8t9»U 93Ï3ž6_ "*" +¶M£_Ód' ' %B%09ô1%ob` •.E.ä
KÉbhL\U 9¾I %éDøI 7Î1+.'&ç œe+1&~SCE! \rbhL\i\ 4#ú\$!e4Ÿ%Ò™ -L\i>Ñ' \$ `2 è 1 It
&Y8...#Ô\$• ì#ú1 I 8H1žAp`Bbh!*i\ è R>LP9~cwhwQÉ P`B+©I Q^?Ý%7)o9ô!Z#ô!^8KÍ
!©9f%/ ¿.[+©1ø & Jý"!!!{3Ï3ž_°E½Ty0€I _ÓA 9ôVF2&I #ú\$!6'P •9œ%0SCE+©2&\$¿.-hÔ"
Qh è?d2 #Đ^G '!!! R3!âRé\$¿ • ^MMZiíV`\$,QSQV9ôlr\$BbhL\ #ú\$ cwhwl 0')É+ÀC ° &-†t
&`5`\$ g½2¶I !ëG. í

=ó+¥ è +©)CE.EcCE).%9%*^8iíV`\$,cwhw)-E .)k *n6_ "*"9œ%â' , Cök R•!I ì Cök c2!*
U AZHT3@:bR" á)-9~*)¿%É è bh 'b_%78¾45~Cö ~%o.Ñ%subsidiarity á&.\$"9ô1•.äl í ¹³.

¹¹ •T»h)k' è&QP š8 M» 11.3U I ^7^I í See Karla Simon *Privatization of Social and Cultural Services in Central and Eastern Europe: Comparative Experiences*, 13B.U. Int'l L. J. 383(1995).

¹² Q^?Ý-ö.E5"#ú\$!6'P "GÛ.) É è@ _ÈR"l +-%/1 œ.†f4Ÿ9»+-%/ đ £•8uG@!6\$%o9ô.À8o?d6!hó!e!lBj
ZÛ!:G. í\$ * " -ß8¾Bp*â í

¹³ "%o.Ñ%ß%bhfE •L&.\$" öKÍ!©4#7Î?J%.SCE1#^tGÀ9•!Ý.Ñ=°I I‡1#9É: 9ô.ôZÛ èbhL\9É: LJ Ê9Ò7Î1+9•

9~!*)ç%É è œ8<\$^ . I 7Î1+k N&bz" 7Î1+ œ2& œ7Î1' •!*k l} è CĂ&•íV`\$,cwhw)-&~SCEI U'
)f\$ 644Ú íbh!*aû&g8q9~!§CH î9~h}k' è9» òM» 11.3 U .• ^uQU^7^i î8o^i, !ä è)-R'Xàíí
V`\$,QSQV)-KÍ!© ¼1#1â4ýAÆI \aU 8... èbh!*&g%¥8Í2&` 9ô` d\\ ! í
9•&• è2 +©)œ.E)-& 0')ÉQ^?Ýaû&g è 1#Ô\$•&` .äl ííV`\$,cwhw É0')ÉQ^?ÝI 4ÿ%. ' &`
.ä6_ "!" hf647%45• í) .+©#Ò%¥KÍ!©LÂ.) ì #ú\$ 9É: 2&\$ç#ú!"p!Š' ?d?J2&\$ç.™d\l 3T1ñ š è
0')ÉQ^?Ý9fSœ+©2&!tPÐUđííV`\$,QSQV?d**SAIïbh!*KÍ!©!†"È í
bh!*\$! #ÐG=ò1žl íí V`\$,QSQVç)-I ?d2 S[&•! *%o9»&.F• è1 íí 4ĭ9~)œ.Ecœ-cw3
&~ bhd[hÿ8•I F•GÂ0•Q^f8•! É!O x>^ 'KÍ!©cœ1#1â#ÐG=ò1žl ííV`\$,QSQV-ç)-1 "I53.
!{#Û&f œ1â1 k í 9»5-1m! \$!eMoU ^AI d\CH8¾ èÉ! .-F?9»Mo4ĭhÿ8•I l};- è ?d2 \$Å151#
1â2•.Æ*^SA' BO%@=ò1žl ííV`\$,QSQV í

M»! Mo ííV`\$,QSQV?d •\$!e?d2 I \$ OŠ

bk è!Ö8¾LJ>!9•b` í9•!Ý .Ñ=°I l†1#9É: &~!t8¾ííV` \$,QSQV í&QV Andrea Maltoni, *The Principle of Subsidiarity in Italy: Its Meaning as a "Horizontal" Principle and Its Recent Constitutional Recognition*, 4 Int'l J. Not-For-Profit L. 4(July 2002) Qà)İ8¾<http://www.icnl.org/journal/vol4ss4/ar_maltoni1.htm> í

¹⁴ See Robert Putnam, *Making Democracy Work: Civic Traditions in Modern Italy*, 154-157(1993) ä "ííV`\$,QS QV9~%8! \rdYQ^?Ý-ôF•^!è R› œ8¾!†&+...ííV`\$,QSQV !~Qn[:\$ç+" ^P8• ÉKÍ!©Q^?Ý&` .äl 9~%* I k \• R".....!tiíV`\$, QSQVI 3T1ñ9ôk ?ÚKÍ!©Q^?ÝI &` .älè-™\ >c",5ýF?)-I &` .äEE\$D9»a:9ôk ?Ú.•9ôl &` .ä \, 2&+©” á

M»2.1 U íV`\$,QSQV?d •"I53*%9»TyGÀI)CEhÔ?d Úhfi \$ OŠ

^MMZ' b_!ë=ò1žI íV`\$,QSQVI 9Ò\$, 8¾)CEhÔ?d4I"l53l TyGÀQbKÍ9Ò' Z÷bMTyGÀ9Ò
9~&° Øl •cw\$• í

^7^l

1948 1 ò ¥ GÛ!I9Ò.2\• öM» 19 9ð¹⁵+•8• è !!!I9~9Ò!:9~ Ê1~ &`Z÷3žlPI TyGÀ ° íM»
20 9ð"l53 1 !! 1 iU!©' QbKÍ °l 9Ò\$, í.ÌN0 ò ¥GÛ!I9Ò.2\• ö). 1948 1 Rã&—)CE+¶!©#÷K÷
b©bV8...bg?09~!6G@Q59î%Ö8¾F?)•0•Q^=ò1ž\$ 9~1É\$ÁQ59î%≠ó+¥ è2\•l 2 +©9ð=Í[:&•
9ðl +©bH9ðQ54Í&Ç7Á î&e2&! ?d2 Q59î%*è bh%"5{ õ#û> 9Ò\$, ' 7Í?J9Ò\$,)CE#ûQ5ö
ä ICCPR à ì õ=¶?Á"l53!I9Ò' *%9»TyGÀ#ûQ5 ä!t šN L• õ=¶?Á#ûQ5 ää ì õíí?Á!I9Ò'
> 8^9Ò.9Mo ä!t šN L• õíí?Á.9Mo ö à ì õR ?Á!lI 9Ò\$, ' Ø%0.2\• ö ä!t šN L• õR ?Á
.2\• ö à ì õR ?Á!I9Ò#ûQ5 ä!t šN L• õR ?Á#ûQ5 ä!t š ñ l ^7^l. •"6d! ICCPR ö =¶
?Á#ûQ5 ð\$ÛR"8¾&f\$¿9•+©N R l 9~Q59î%*l !I9Ò8 !... &•R"8¾l†\$ &†?d\$3" &`.ä2&9•9•@€
#ðl 8 !... í ¹⁶

¹⁵ ò ¥GÛ!I9Ò.2\• ö ä Universal Declaration of Human Rights, U.N.G.A. Res.217, ats. 1920 (December 10 1948) í í

¹⁶ =ò8 ¼6_\$.¿l &u+¥ ³!CE."Q£Q5)CE\$ 9~Q59î%*l 8 !...8¾í?Á.9Mo ö ' õR ?Á#ûQ5 ð. !{"l53Z÷bMTyGÀ ì ' 1 iU!©l TyGÀ' QbKÍTyGÀ í \Põíí?Á!I9Ò' !> 9Ò\$, .9Mo ö ä African Charter on Human and Peoples' Rights à 21 I.L.M. 59, M»9: 11 9ä 1981 1 6 9—27 8t b©bV 89861 10 9—21 8tG@7>á -õR ?Á!I9Ò#ûQ5 ä American Convention on Human Rights, 9 I.L.M. 673 èM» 13 ì 15' 16 9ð ä 1969 1 11 9—22 8t b©bV è 1978 1 7 9—18 8tG@7>á í !Ö8¾ è bh³ 1 %Én2¶?d2 \$Á15cCE?09#^ õ=¶?Á#ûQ5 • :Æ^QbKÍ9Òl &° Ø9~4í &`.ä í ?JR !I9Ò

" , è ICCPRÉ 149 'Q£Q5)CE\$^M! If64I &fQ59î Ø%0 í'7'ICCPM»19ì 21' 22 9ð\$•
 \$^S.)! Z=bMTyGÀ9Ò ì' 1 iU!©9Ò' QbKÍ9Ò í '185~Cö\$ 9ð=Í è ICCPRI 9ð=Í œ!T!T8•Jý\S.)
 ! '!!!:9~I 9Ò\$, èbg\ >ÑQ£Q5)CE\$Á.)?d2 4¥\$!e698L9ô"li+bh!*TyGÀ í 19
 GÀ! ò#û> 9Ò\$, ' 7Í?J9Ò\$,)CEhÔ#ûQ5I M» •!Š5x^=.) ò ö ält šN L• ò!Š5x^=.) ò ö å

?dhñ.0F•I • 1•Qb KÍTyGÀ~\$ I :x" è 8¾^?R%P!© 1É\$Á2¶&ç\$Á15 í?d hñI 1%-2¶\$B) È \)-^7^IZ÷
 bMTyGÀI h)k' í&Q\PCompulsory Membership in an Association Prescribed by Law for the Practice of Journalism,
 (arts. 13and 19of the AmericanConvention) Adv. Op OC-5/85,Inter-Am. Ct.H.R. 73 Ser. A/No. 5 (1985 11
 9—138t) (It šN L• "1%œ^=2¶\$B") í =ó+¥ èõ íí?Á.9Mo ö I 9ð=Í!]-æiñ™!š\ +¶+¶1À! \$!e8 !... í " , è M»
 109ð"l53I !!!QbKÍTyGÀ9Ò "I 9ð!...8¾!ec . ?d2 \S.) " í

òhÎ5X!¾!!9Ò.9Mo ö í"l53QbKÍTyGÀ è!Ö8¾ œ"l53Z=bMTyGÀó.9Mobg?09~G@7xðhÎ5X!¾!!9Ò.9Mo ö
 ä 19941 99—158tb@bV àl Qà)Ī ö ó <http://www.umn.edu/humanrts/instree/arabhrcharter/html/#01>

¹⁷ ò#û> 9Ò\$, ' 7Í?J9Ò\$,)CEhÔ#ûQ5 ö(International Covenant on Civil andPolitical Rights), 99 U.N.T.S. 171
 (19661 129—168tb@bV è19761 39—238t G@7x ä!lt šN L• ICCPRå í4' =ñ 20031 79—7 8t è 149 1)CE
 .E8¾ICCPRI Q£Q5)CE íbg9~ 8 1)CE.E0•Q^N R !Ö8¾bg9'5 \$U í&Q\R<http://www.unhchr.ch/pdf/repot.pdf> í

¹⁸ QbKÍTyGÀI • 1d\ I 67^l8¾ œQbKÍI TyGÀ í •T»9ô^f èœSCE1Ébz!Š!ä!!&Q%/KÍ)q4¥"IGèKÍ)q4Ÿ&ç_Ó:È í
 See Wino an Veen, Negative Freedom of AssociationArticle 11 of the European Convention forthe Protection
 of Human Rights and Fundamental Freedoms, 3 Int'l J. Not-For-Profit L. 1 (October 2000) available at:
http://www.icnl.org/journal/vol3iss1/a_wv1.htm; Emeka Iheru, Freedom of Association in a Nigerian
 Community - Old Usages, New Rules, 4 Int'l J. Not-For-Profit L. 2-3 (May 2002), available at:
<http://www.icnl.org/journal/vol4iss23/ihomeprint.htm>.

¹⁹ ICCPRè\$Ü6|?w17 èM»29ð í

)- 19661 VF2&b©bV1 ! 1976 1 G@7x &CCPR2&\$¿! bj •=ôl 0x)%o í ²⁰ô!Š5x^=.) õ ö \S.) è
ICCPRÚ š^MQý!I9Ò,c&ç!© äHuman Rights Committee å9ô64&f1 .0F• !I)o\$ &f ICCPR'I
53I I 9Ò\$,[: "DE>R>6_\$_%ol GÂ^X í ²¹

õ=¶?Á#ûQ5 ô²²! 19531 G@7x £2&\$¿=¶?ÁF! !© Council of Europeå#÷cw44 14ÿ&ç
)CEI 5 \$U í ²³. \S.)! Z÷bMTyGÀ9Ò äM»109đ à ì QbKÍTyGÀ9ÒM»119đ à • 1 iU!©9Ò äM»
11 9đ à í õ =¶?Á#ûQ5 öM25 9đ^MQýGÂ^XLš1 è#Ð^G !Š!ä Ê1Ty0€&f\$¿bl&\#ûQ5ZÛ É"D
E>I !I iif7Î1+QSQV4¥R3!â °& =¶?Á!I9Ò?dhñ6_\$_%GÂ^X í)o=ó è\$ 9~?d2 !!:ËI =ò1žiiV'
\$,QSQV !IIG©T,ii=ò1žiiV'\$,QSQVcE&~!t.Àbl&\ õ=¶?Á#ûQ5 M»109đ' M» 11 9đ9Ò\$,I ZÛ
É& =¶?Á!I9Ò?dhñ6_\$_%GÂ^X í

=¶?Á!I9Ò?dhñ9•b`I \$³\$B8•Jý5-\$%o)CEhÔ?d"l53^MMZ=ò1žiiV'\$,QSQVI 9Ò\$,¿=óL\

²⁰ ô#û> 9Ò\$, 7Î?J9Ò\$,)CEhÔ#ûQ5I !Š5x^=.) õ ö ä Optional Protocol to the International Covenant on Civil
and Political Rights å, 999U.N.T.S. 171(19661 129-168tb©bV đ9761 39-238tG@7xå í 4¹=ñ20031 7
9— 7 8 t è104 ¹) CE . £ \$ U ! !Šx ^ = .) õè5 ¹) CE E 0 • N R Õ 9 ~ 2 5\$ U í &\Q
<<http://www.unhchrch/pdf/reportpdf>> í

²¹ , :+6_\$_%GÂ^†I !IIO•Q^M .!l 4İ9~)CE\$ 7à?Ý698L è\$9~9Ò& ,c&ç!©6_\$_%o ðiñGÂ^X í:È5ý ICCPRS.) è
, :+,c&ç!©&fF! ^tGÂ^X è1#b©Jt[:GÂ^X Ébl&\#ûQ5Q£Q5)CE í^t)CE2Tk). 6 19—\$ & ,c&ç!©6_!3 ðiñ\rdY
4¥+•8• èhÿ8•! 3T&.,clt&Y^t)CE9•Q^6_""I 7à?Ý698L ä, :+9•Q^6_""! 7à?ÝI ^! á í&› ™ èM» 2ì 49đ í

²² 213 U.N.T.S. 22 ä 19501 119-4 8tb©bV è19531 99-3 8t G@7x å í

²³ &Q\R<<http://conventionscoe.int/treaty/EN/cadreprinđpal.htm>> í=¶?Á<° 1ž[: L• É“ ¥GÛ ™9•9~7xI !! 9Ò4žÛ

9É\$Á í Michael Ignatieff, *The Rights Stuff*, New York Review of Books 18-19 (June 13, 2002)

QSQV •8u^MM& &f\$ ç ò =¶?Á#ûQ5lö#÷iñ"l53 è œ&f)CE.EI 1 @ 4#hß\$Á ísiñ\$ò>D^7^lhb
!*\$³\$B í

)· 1998 1 \$ 9~d[LšK 3ž ØI 0>2FUt8ý?ª8>MØX0>SÛ:x äSidiropoulos and Others v
Greece²⁴ \$³\$B ¼ è=¶?Á! 9Ò?dhñ?d.'•Tf\$³\$B è 0>SÛ?dhñ5@I^MMZIú\$K !I8 %¥%#I©I ZÛ
É"DE>! &.&ÛI QbKÍTyGÀ9Ò?dhñ8•Jý\$³.) è 4ÿMZKÍ)qI 9Ò\$, °8¼QbKÍTyGÀ9ÒI 7)°9~&° ØI
•cw\$• ° í ?dhñQvQ|5-\$%#û> 1#^t&~!t^MMZ?d!!)q!â è!JR> É! \$ &,\$YR>iU!âZÛ%7 è bh
8¼QbKÍTyGÀ9Ò9•d\\ I •18Hiñ è&µ\$~QbKÍTyGÀ9Ò?09~!š!ä3ž Ø f⁵

&):Æd\\ I bg9~ 1998 1 I)@RÂ\$ Rã&—\$!6#éMØ^X)@RÂ\$äUnited Communist Party of
Turkey and Others v. Turkey²⁶ t:x\$³\$B^3 É è)@RÂ\$ 7Î1+lr7ò)@RÂ\$ Rã&—\$!6#éI ZÛ É
bl&! ò=¶?Á#ûQ5 M»119ð í ?dhñ5-\$%#ûQ5 ä I)I 8¼ É! Qf53' "Rbj> ÊKÍ!©I F•
2,, •!t"É ° í 8qCÁ 7Î#é.^! 7Î?Jb8^I9ô^f!èG. œ&~9Ž!r èR>7Î?Jb8^I8¼> ÊKÍ!©I :Ç2R!Q2,, ° è
c2 x è&y9~1â-ç)- !s!!"p9œI F•GÀ °8... è4ÛSCE\$ h| •17Î#é íR> £ è7Î#é.^! ò=¶?Á#ûQ5 ö
M»109ð(S.) I \\^ITyGÀI "l539ô^f i8¼T,\$ d\\ I í

M» ~1d\\ :x" 8¼ 1991 I TyGÀ> Ê#é^X)@RÂ\$:x äFreedom and Democracy Party

²⁴ 0>2FUt8ý?ª8>MØ^X0>SÛxäSidiropoulos and Others v. Greece), 4 Eur. Ct. H.R.500 (1998).0>2FUt8ý?ª8>i
)@RÂ\$ Rã& \$!6#é:x i TyGÀ> #É:x!t&Y\$!e=¶?Á!I9ÒdhñI \$³\$Bè&~).?dhñQvQ |5-\$%#ûQ5 ä I)I 8¼ É! Qf53' "Rbj> ÊKÍ!©I F•
<<http://www.echrcoeint/eng/>>í

²⁵ &)™ èM»40k í

²⁶)@RÂ\$ Rã&—\$!6#éMØ^X)@RÂ\$United Communist Party of Turkey and Others v. Turkey), 4 Eur. Ct. H.R. 1
(1998).

(ÖZDEP) v. Turkey á²⁷ í bh!CE\$3\$Bbj •=ô8•Jý! QbKÍTyGÀI d\ 2¶ è 1 £5 . • ò=¶?Á#ûQ5 ö
M¶09ð\S.) I Z÷bMTyGÀRãOŠ). • í)-^t:xd[è)@RÂ\$ 7Í1+lr7ò! • 17Í#é è F•GÀ8¾^t#éI
^0\$;9",7K)CE.Ek)@. 8 ' > 8^)qQbl "Í& ° í 28?dhñ^3 É7Í1+I ZÚ É8¾ bVBOä radicalâè
^3 É^t#é ^Q>OH8¾)o ÉZÛ" ! \•^ITyGÀ9ÒR>&f\$ç+“Qé ° è)o É^t#é[:lr7ò8....©9'1•.ä!Š!ä?É
%7 í

)·)@RÂ\$ Rã&—\$!6#é:x' TyGÀ> Ê#é:xd[è?dhñbg6_\$\$% è+QbKÍTyGÀ9ÒI &° Ø!T!Thß
! 4ÿMZKÍ)q èc2 x.)·2 +¶Lš15 ™.À!©&g4ÿQ>F•^I2¶I ' Xé1 I 9Ò\$, è)o É7Í1+&~!tMZ& \r
7òKÍ)q í ^)o=ó ðM»11 9ð_Ú! I "I531#!Äi KÍ)qQWa: è • 1)CE.EI 7Í1+1â.Ïr7òKÍ)q2Tk Mµ
&—^t9ðM2=Í\S.)I 9ð!... í ° 29

0·2FUt8ý?ª8>:x í)@RÂ\$ Rã&—\$!6#é:x' TyGÀ> Ê#é:x É^MMZ&—?di íV`\$,QSQVI 9Ò\$,
It&YíV`\$,QSQV1#).&f\$ç9•.žhß\$ÁI 9ð!... šb_!èI 9Ò\$,6_ "1É9~%*I)CEhÔ?d"I53 í bh!*:x
" ïhÿ8•! íi0Ç8•JýI \S\$` è!thß.)QbKÍTyGÀ&~!t&f\$ç1 @ 4¥hß\$ÁI 3T1ñ í 30

bh!*:É5ý ò=¶?Á#ûQ5 !@ \$%\$ \$3\$B\$ 9~)CEhÔ2¶I 3ž Ø ðo É"I53QbKÍTyGÀI ò=¶?Á#ûQ5 ö

²⁷ TyGÀ> Ê#é^X)@RÂ\$ (Freedom and Democracy Party (ÖZDEP) v. Turkey), 31 Eur. Ct. H.R27 (1999).

²⁸ & ™ èM¶4k í

²⁹ &Q(P)@RÂ\$ Rã&—\$!6#é:x è\$Ü6|2@èM»33k í

³⁰ 2 +©)CE.EI .9?d"I53Z÷bMTyGÀ QbKÍTyGÀ • 1 iUI©I TyGÀ í 2 +©.9?dbg\ >Ñ\$ 9ð=ÍI \rdY1#Mµ&—)CEhÔ
!!9Ò#ûQ5 è4¥R"5 bh!*#û Q5QB#ò)CE?d í 2 +©)CEI ?d2 \$Á15bg(S.) è)CEhÔd ™ Ø%0 •)CE\$?dSAM 8... è
\$ÜR"!\$#x í)o=ó è& " :_ 1)CE.EI)CE\$.9?d4¥?d2 .^QbKÍTyGÀ9~&— 4¥O !É—\$UI hß\$Á èbh*hß\$Á
2¶?d2 æSCE>c^t)CEIè ÉQ£Q5)CEI)CEhÔ?d8 !...4Í#Ð^GI hß\$ÁU')f9f 'É í

M»11 9đ • õ#û> 9Ò\$, ' 7Í?J9Ò\$,)CEhÔ#ûQ5 öi M»16 9đ' òR ?Á#ûQ5 öM»16 9đ*%»9»I‡&› í
 :È5ýbh ~ 1\$³B è QbKÍTyGÀ&y9~)· š\$!3T\$D š4Ü&fSCE\$¿Q£Q5)CEhÔ#ûQ5.E. #÷4¥#û\$.
 #÷ ÷ É! hÁ=ñm)! 4¥E>Qù ÷É! "I53#û\$ %úG@4¥#û\$ bâ2F ÷É! "I53!e!! 9Ò\$, ' TyGÀ í !Š
 !ähB\$Á2Tk GÀ ~?d2 \S.) °è £2Tk 8¾ É! .-F? °Mb•)j 1!};- Ú •R› É ~> ÊKÍ!@4İ2Ti• ° í 31
)-0>2FUt8ý?ª8>')@RÂ\$ Rã&—\$!6#é:xd[è?dhñ1É^' è" +¥2Tk "é ~ ' :ËI \rdY ° ÷ &y9~ 1s!!
 "p9œl °F•GÀ4Ü&~!t^f8•hB\$ÁZÛ ÉI =ò1â2¶ ÷!Š!ähB\$Á2Tk ~ •\$ 4İbCE>ÑI =ò1âI|I &— Ý>c
 " ° ÷1 £ è\ ^f8•hB\$ÁZÛ ÉI =ò1â2¶ è2Tk 9~ °#Ô\$•I I‡\$ °^P5ý è1 £8¾ ~*%!. ^I‡\$!.-
 bjZÛ&—F•Zöd^R›!è\$%\$B.)³² í

)·9•b`l L \$, #éMØ^X)@RÂ\$:x ä Refah Partisi and Others v. Turkey á³³d[è.İN09~ &œ?d
 .'5•1ÉCWI &\. ^3ž\p è =¶?Á!İ9Ò?dhñ!\CÁ\$³B €À! • 17Í#éh 9@I 7ÎMâ Ê1~8¾)+@#Ò?d2
 \$Á15I :Ö:E š1%MZ • !1™8>#ÿ7è?dN0b%I U')f1è£ œ6!hó É! 4öZÛbh •7ÎMâ4¥R"Qf53.•9đ
 1%MZI \$Á15R' " G-9C%)@RÂ\$ \r7ò^t7Í#é1 œbl&\ õ=¶?Á#ûQ5M»11 9đ\S.)I QbKÍTyGÀ9Ò í
 .İN0?dhñ4İ6fG·I ^P5ý' F•GÀ&f\$¿! ^= è !Ö8¾?dhñ1 ?09~S[LJ\$)·!t\$ÛI :x" d[4İhÿ8•I &.
 \$" í ³⁴

³¹ &Q\põ=¶?Á#ûQ5 œè \$Û6|?w22 èM»11 9đM»2 =í ÷ ICCPRè \$Û6|?w17 èM»22 9đM»2 =í ÷ òR ?Á#ûQ5 èè
 \$Û6|?w16 èM»16 9đM»2 =í í

³² &Q\p0>2FUt8ý?ª8>:x è\$Û6|?w24 èM»40 k ÷)@RÂ\$ Rã&—\$!6#é:x è\$Û6|?w26 èM»46 k í

³³ L \$, #éMØ^X)@RÂ\$ (*Refah Partisi (the Welfare Party) and Others v. Turkey*), Hudoc Reference REF00004090 (February 13, 2003).

³⁴ See, e.g., Petrus Bard, Report on the Conference on the Turkish Welfare Party Case, 1 Int'l J. Civil Society Law 207 (July 2003) available at: <http://www.law.cua.edu/students/cjs/ijcsl>.

!11%oMZKÍ)qI 9Ò\$,2&\$¿Rã&—)CE+¶!©\$! 7I9Ò%ú+z °I •!CEd\\ \$B^=I Jý^3³⁵bh!CE•
8•1É^' è ^>^ 1!lcCE9~9Ò%äE{4¥ •!e!! • è "Rbj' ! &e!I9Ò' *%o9»TyGÀ)• •)CEU')f\$ ')CE
hÔ TM2&\$¿"I53' .-F? í ³⁶9•&• è õ#û> 9Ò\$, ' 7Î?J9Ò\$,)CEhÔ#ûQ5\öÑQ£Q5)CE\$Á.)?d2 ' dV
&e\$!e2T\ 698L è " Z÷bMTyGÀ9ÒQbKÍTyGÀ9Ò •TyGÀ)¿' 1 iU!©I 9Ò\$,2&\$¿?d2 "I53 ð £
Jý"l>^ 1!I)•9Ò\$, &f\$¿"DE>8...SCE2&\$¿¿9~7xI 7à?Ý Í³⁷)CE.E&~!t.~iiv '\$, QSQVZÛ" bh!*9Ò\$,8L
%/. 7yhß\$Á698L è³⁸!Õ8³/æSCE. ^ !!LZÛ" bh!*9Ò\$,9~!Š!ä=ö \U í ³⁹bh3ž' IÏ è>c, è)CE.E æ
SCEhß\$Á#û> ^MMZ4¥&Q%/iiv '\$, QSQVI 9Ò\$, è2Tk)•\$ k *n\$ 5~Cö&:ÆI 9ð!....~2 4Ï9~#û> í
⁴⁰)•c2!*!ΓQn TM_ÓA iU ¼)•7Î1+4Úd[I]CE.E èbhk íi=ö\U&.\$".Å8Í2&9f%/d\\ í

³⁵ õ 1!i R3Iá' KÍ!©9É:)•"Rbj' "I538ybÛ#û^3I !I9Ò' *%o9»TyGÀ8HiñI 9Ò\$, ' _2!Š.2• ö (Declaration on the Right and Responsibility of Individuals, Groups and Organs of Society to Promote and Protect Universal Recognized Human Rights and Fundamental Freedoms), G.A.Res. 217A(III), U.N. GAOR, 53d Sess., Supp. on 3, at 3 U.N. Doc. A/53/144 (1999).

³⁶ & TM èM¶ 9ð í. ÌN0Rã&—)CE+¶!©I bhL\ \$B^=?09~Q59i%* è. !{ "9~8...!@ÿ É ä)CEhÔ á?d2 I d\\ ^P5ý " í Restatement (Third) of Foreign Relations Law § 03, n 2 (1986).

³⁷ &Q\ PCCPR è\$Û6|?w17 èM»2 ì 3 9ð í

³⁸ & TM èM»22 9ðM»2 =í í

³⁹ õ=¶?Á#ûQ5 M»14 9ð è\$Û6|?w22 è' ICCPRM»2 9ðM¶ =í è\$Û6|?w17 è cœL =ñ!t!Š!ä œ#û1 I F•GÀbj ZÛ0)\$² bÖ è%"5{ 7Î?J4¥\$!e\Pr " í

⁴⁰ Rã&—)CE!I9Ò! %0,c&ç!©0•Q^Jý^BQ£Q5)CE+ \$ I +¥)CE!I\$ 9~ •9»)CE#û> !:9~&:ÆI Z÷bM' QbKÍ9Ò í See United Nations Human Rights Committee, General Comment 15, The Position of Aliens under the Covenant (27th Sess. 1986), U.N. Doc. HRI\GEN1\Rev.1 at 18 (1994).

M»2.2 U •T»&.\$"

\$ êVF2&?dII)¿!Ü œ1#8¾ZÛ" Z÷bM ìQbKÍ • 1 iUI©I 9Ò\$,I \$Ü6_9ð!... í

^7^I

íiV´\$,QSQV&~!t{:^MMZ É?d!!)q!â1 œ3ž' IÏ#û> 2Tk QS4Ÿ?d!!)q!â96ZÛ" Z÷bMTyGÀ ì
QbKÍTyGÀ • 1 iUI©I TyGÀ í I‡&\ è +¶+©7ÿiV´\$,QSQV! .- ™8¾íí=ò1ž9É: í íí=ò1žQSQV1
œ8¾9»5-1¤ ^7^I h)k' í !Ö8¾ 6À! íí=ò1žíiV´\$,QSQV: 4Ÿ! íiV´\$,cwhwl QI+¶cw\$• è .À
*%09»!I9ÒI "I539ô^f è "I53. !{#Û&f7Î+1 @ •"I53=ò1žíiV´\$,QSQV&MØd\ í bh.À >Ñ É
&Q •íí=ò1žíiV´\$,QSQVI "IIZÛ" õ#û> 9Ò\$, •7Î?J9Ò\$,)œhÔ#ûQ5!&Y\$!el‡\$ #ûQ54ÏS
.I) 9Ò\$,6_ "1É9~%*I ?d2 "I53 í

2 +©.ž* íiV´\$,QSQV?09~b~5x=ò1ž^MMZ É?d!!I1ñ1ž&Q\PM3.2U .! ^M MZLš1 I ^7^I í
.ÌN0?d!!)¿!Ü9'8•8Í !§CH è !Ö8¾)-9~!*)œ.E.~! .ž* QSQV9ô^f bh!*!§CH1 œ8•8Í è !e!{1
œ3,5 5T6_!31 1554&ÛI _@5T 4¥R" ^8\$ ZÛ Ébù&f&~SCEI ?d2 1 @ Rbh!*8¾9~=ò1ž?d!!)¿
!ÛI íiV´\$,QSQV4Ï œSœc #ÛI í)-9~!*)œ.E è & \$Á* I 7Î+&~SCE œ#Ð^G: !*O * I QSQV=ò1ž
^MMZ í

% 6'G-! \$ 9~=ò1ž?d2 .-!â)¿!ÛI íiV´\$,QSQV Ú^MMZ! k I ?d2 è •T»1#_Ú! ^t)q !â
It?d2 !!:É è^t)q!âlt&YI‡\$ '!!1#5 5T9'hß_¿!Š í\$!e!§3o ä" , L•7Á!§3o' 7Î+&— &› á
&~!t!t=ò1žíiV´\$,QSQVI 4ŸMZ É9ð!... í

^7^I

&e2&?d2I :É3ž' IÏ =ò1žI íiV´ \$,QSQV9~_ÉQ£Qb&—&Ln_Ð_±!œ¥1%0MZ\$!æd2 \$
OŠ 6 £Ty0€ä!t\$ _Ó!6 Éhß á @"# "É%0bhLIGÀQSQV5 5T_¿!ŠI \S\$" 0Ç0Ç •\$! !I! ä"

, \$^aMZ!! i mgQ6N0F!&ç F! ' iV&ç à I 9~hß_?!ŠI \S\$ " •&)-ç)• í •T»\S\$ "8¼ è •' 8?
I ?d!! § § =ò1žI iíV' \$, QSQV § 5 &f)o \$ ZÚÉR>&'G@I ?d2 9Ç\$, ' Ø%0 ð†\$ I '!! \$"
&µ í!Ö8¾ èN0&f\$ç9~hß_?!ŠI "I53 è)•E •)3T\$D š '!!.^!e!{Ty0€I !ë É4¥ œ!ë É ñ 5
5T_?!Š í&Q\PM»4.3 U í

L•7Á!§3o)•M» 9 Mod[^7^I è7Î1+&—&•)•M»11.2 U ^7^I í

& ê=ò1žI iíV' \$, QSQV •T»1#^t\$ 9' •\$ le?d!!!:9~I†&•I 9Ò\$, è 5 5TI†&•I Ø%0 èR>
£ •T»1#^t5 5T •\$ le?d!!&•:AEI > !' \$! TMI Ø%0' \$Á[P è !Ö8¾?d2 &u9~8•JýI hß\$Áhó
+¥ í9~\$?d!!! \$•7¾9É: ì hÓ.í9É: ì !rZ÷+"4¥\$ le\$ Rã9É: I ^MMZI •T»\S\$ "1#^tb' G-I
iíV' \$, QSQV í

^7^I

iíV' \$, QSQV4ŸMZ&• ä&Q\PM»2 U á è&e2& ^?d2 !!:È °1 £4Ÿ É ^?d!! ° í &e2&E{MZ! \$^
MZ!!! ?d2)ç!Ü&• è iíV' \$, QSQV1#^t9~9Ò!tTy0€I &œ Ø^1MZ&—&VG•&ç0t ì _¼ ý' \$%o'½ œ
%7!6' %7!6 ì .^+¥5\$_Ó ì Ln_Đ9É;?^M+—' %-#ù)É4ÿ ï•MZg...ZÚ0Ÿ4/EMØMØ ãiV' \$, QSQV
1#^t[:#Đ^G •\$ le?d!!\$ &•^MMZ&u •1?d!! ä", KÍ)q%P!© á è4ŸMZ'Ö! &—!"4¥&—_Ó!ä©y
\bhLVZÚ ÉMµ&—QSQVI I|I ' 9ÒhßU')f áí)•+¶ +©7Ÿ?d2 \$Á15 š bh!*cœ8¾\$ le?d!!! 9Ò\$, í
41

⁴¹ =ò1žiiV' \$, QSQV' \$ leO * I ?d!! ÚhfI \$ OŠ&~!t:È5Ÿ?d2 I Qb: 9ð1"@";é í)•V•2 .M è &y8¾)-F?9~#ù
&†?dd[íñ%/ TMI "íiS0!œ\$Á?dI "ä Non-Stock Corporationãh •U í CorporationCode ó Philippines, tit. XI, ch.
1 (1996).)-2 +©8ýb©?d)œ.EbG! 4Ï9~?d!!! \S\$ "cœ\S.)-#ù&†?dd[è \$ ¼9~E \$°MoU E \$°9ð=Í\SU' "9~
hß5T"l#ù&† ä CompaniesLimited by Guaranteeái See, e.g., Companies Act ofthe Republic oSouth Africa, no
61, ch 3, § 21(1)(e) (1973) India CompaniesAct of 1956 pt. II, § 25.

b'G-! \$!e?d!!! •T»2¶ Ø%0' ?d2 \$Á[P è î1#1âb'G-! =ò1žíV'\$_QSQV í " , è ííV'
\$_QSQV •T» •\$!e?d!! •:Æ&f\$¿%B%7?dI Q59î j)o=ó èííV'\$_QSQVI íV&ç î9~9Ò2&\$¿9•Y0t
_Ó ß~9ÒQS1%0t!© ÍZÛQñ0t è&›8...&f\$¿&"L\ •íV!ò!±\$ I L•7ÁI Q59î í 42ííV'\$_QSQV1#^t
c . •T»I !©^0?d í 43&u+¥ •1" -ß8¾ è ííV'\$_QSQV1#^t&f\$¿ •)CEI JÃ!6?dI Q59î è JÃ!6?d
b©0Ç\ S.)_Ó œ5D"É8...?d!!ITy3Î4¥R":1É\$ÁQW=ñ í

\$! +¥)CEííV'\$_QSQV^MMZ\$•7¾9É: I \S\$" è&Q\PM#0.1 U í

' e4Ī9~ 2 \=ò1žíV'\$_QSQVI ZÛ É4¥R"\$B.)cCE1#^t&~!t[:6_` b'1aI ZÛ7Î' &±?d.0

:t í

^7^I

?d?JI •1*%o9»E 2 8¾ è KÍ!© ¼4Ī9~1 ?d!! ä%"5{ííV'\$_QSQV ß~9Òg .^2 \Ty0€I ZÛ
7Î\$B.)& E{MZI ?dhñ6_` GÂ^X í ;+ •1?d2 \$Á15 œ#Ð^GZÛ7Î\$B.): TM^X\$¿E{MZI ?dhñ9ó\$3
) è c2 x2 \ííV'\$_QSQVI =ò8<I ì œ#û=òI \$B.) § \$" , g^~)¿5aQlííV'\$_QSQV^MMZ § §
.À!©&`G@2&9f+@œ2T)•ííV'\$_QSQV?dd[\S.)\$!â9ð=Í9ð+“F•bh!*h}k' è bh!*h}k'1#^t\ S.)
)•\$! &±?d.0:t' ZÛ7Î'+œ^=I •T»2¶?d2 d[iñ í !Ö8¾ è:+ •T»2¶?d2 d[iñ9~\$ ZÛ7Î'+œ^='
&±?d.0:tl \S.) œ+@#Ô\$• è\$~9~2T\)•ííV'\$_QSQV?dd[E \$^\S.)bh!* .0:t\$Á15 í 44

42 &Q\PIúbM%/8>%/127/96&†?œ ä 19961 à M»4 MoM#89ð ä“4Ī9~ííV'1+QSQVív&ç ì !rZ÷!!4¥R”&fX9!r
F•!! è&y\)-lúbM%/8>%/!|! &fX90t!è è.À1#^tQÃQB4Í2&L• èhóíE \$ºI L•7Á9ðQ5b'G- ” à í

43 &~SCE9~g .^=ò1žííV'\$_QSQVI E \$º!©^0\S\$” ä” , \$! 5ß_íl !©^0+“F• à í9f+©^7^I è&QIP&•?w 121 í

44 ” , è!tU \$!?d2 \S.) ö “, :+I ^?.'5aQI! hĪLÖ*â äííV'\$_QSQV ál ^MMZ è\$ºMZI!&~!tTy7Á\$¿5aQIb©
Jt Ú8t` 308t \$ &)¿%É?dhñ6_` GÂ^X”&9ð\ S.) è hĪLÖ*â&~!t.^?+“9f7È&œL•\ >Ñ6_` GÂ^X í State of

(ê)-Răc5\$Ă ș è2Tk ^3l@R'Xà'y!*b'G-! iíV`\$,QSQVI ?d2 \S\$`1#^t)-)CE.E.Ñ=° ™ \$Ă
.)1 4öZÛ è'y!*)-0m il•4¥)¿8H.Ñ=° ™\$Ă.)1 4öZÛ í

^7^l

b©0ÇGÀ.9?d9ð\S.)7Î1+I 'y • 1.ÑQ6!t&Y'y • 1\$•7¼9~9ÒN0b%! ! k í 2 iM6_\$\$%• 1\$
! .9?d1#^t2•Æ\$•cÜ9~\$ iíV`\$,QSQVI N0b%9ÒI 5-.<8Hg 4¥R"9•" .-.,Q^m è)o É.-`,, ¼l
0)\$°+1+¶ í !Õ8¾ èœ&>.ÑQ6l 7Î1+ Úhfl %P!ëií0Çd\ è bh:Æ&~!tJý"lc2!*1#1â\$Ă.)\$%o.-_.
2¶?d2 l h)k' œ!©[:2CEGô6 í &>8... 88+1+©l 7Î1+9É\$ &Q •\$¿.ííV`\$,QSQVI I`N0 è &~SCE!©
.TfbVd\l ZÛ7Î_@5T èR>bh8¾1#^tc #Ûl í

M» ~MoiíV`\$,QSQVI ?d2 -ç)-

M»3.1 U ^MMZ

\$ ê?d2 &~!tS.) è É\$ªMZ • 1ííV`\$,QSQV2Tk É:_*E .)l ZÛ É í

^7^l

É! &e2&?d!!)¿!Û!t&Y9~hß_?Šl "l53 è •T»3T\$D š è?d2 \ >ÑííV`\$,QSQVI 4ÿMZ1#Mµ
&— •.)l 1ñ1ž í ⁴⁵• 1ííV`\$,QSQV\ !è É • 1?d!IR>4ÿMZ è\$ªMZ!lb©0Ç2Tk &{1•\$ªMZ+¶!© è

Israel, Law of Anutot 5740-198, ch A, art. 6.

⁴⁵ í9\S.)l‡&\l 3T1ñ è ", ðFí+z> ?d\$ ö M»2 MoM2 U M»609ðM»=í í ä"l7Î?J ì .&7è ì -ö9%í U

1 \$Ă.)^tQSQVI MoLš2¶8 !... í⁴⁶9~!*)CE.E\ >Ñ è QSQV2¶8 !.ä%”5{(\$^MZ+¶!©^?1ä' MoLš2¶8
!... äk Q^#û^P!#û^P4Ü&~[:6_!31 GÂ^+^MMZ9!*)CE.E è #û^PZÛ É.À&~!t\$^M • 1?d!l è !Ö
8¾#û^PZÛ É9»a:0Ç0Ç œSCE_Ú! 9~hß_2!Š í

% éiV`\$QSQVI ^MMZ1#^t&y\ >Ñ6_!3. 7yi 8•Jý(S.)l 8 !... í

^7^l

^MMZ4Ï\ >Ñl Ê\ 8 !...8¾QSQVI MoLš2¶8 !.ä" , MoLš ì "p4ç8 !... ì MoLšQU\$`MØ ä
V`\$QSQV?dd[1#1âJý.)bhl!*8 !...1#^t^f8•QSQVI 2¶_.' l}l è \S.)?JF•9É: è 8•Jý\$^MZll ì
F! ' mgQ6N0F•!l&ç è ^f8• Ê\ ! %04Ï4Ï.)ç è 1 Jý.)^tQSQVI !rZ÷!l í 4Ï9~=ò1ž4ÏMZl ii
V`\$QSQV1#^t.)9@9f8?2T\ "p2p ð , !rZ÷!ll &œ-æ' QSQVI !p4Ï í ⁴⁷bh!*ZÛ7Ï2¶! %0 ä!p
4Ï ì !rZ÷!lMØ á! 9f8?1#^t2&\$çTy%7^3&~Rœ œ2T&f\$ç!Š!ä.0:t4¥R”2Tk d!8?^MMZ &Q\RM»

9% i3x(ì KÍ!3!t&Y\$!e œ!tQ^?Ý É!l l KÍ)q è TyZ-KÉ4ÏMZ3ž2~l MoLš!è4Ï8& &e2&?d!l_Ó:É í” áW(
&s î9”O !É\S.) ö “ii7Ï1+QSQVI \$^MZ!!!è\$%! ^MMZii7Ï1+QSQVI Z÷KÉ æb@bV! ^ti7Ï1+QSQVI MoLš&• è
ii7Ï1+QSQV& \U É0•Q^4ÏMZ’ÍÖ8¾ bhl\QSQV œSCEZÛ” !è É?d!ll 9Ò\$ç!ç\$ç . 4Ï#÷cw^MMZLš1 ï1997
1 19—218t ò W(&s)CEii7Ï1+QSQV?dMö1 MoMö 9ð í 5~Cöbh!*?d2 \S.) è iíV`\$QSQVI 4ÏMZ8...hf8¾ •!ll
. 4Ï\S.)l ZÛÉ! 8...” è >c, MoLšb@bV..èR>8ck 7Ï 1+l !Z#ò í The Law of the State of Mongolia on
Non-Governmental Organizations, ch 1, art. 6 (January 31, 1997)

⁴⁶ &Q\PI9991 109—4 8t ò&~.£ &~8>\$ ')CEii’Ö ©QSQV?d dM»2 MoM*89ð ä “KÍ)ql &` !l1#1â&{iU\$^MZ
+¶!© è!è\$% ^MMZKÍ)ql \$B^= \$B.)\$ MoLš è!t&Y^MMZN0F•9É\$ ' l`n9É\$ í The Law of the Kyrgyz Republic
on Non-Commercial Organizations, ch 2, art. 18(October 1 1999).

⁴⁷ &Q\PI9981 öS>.É!)KÍ)q?d öM» 4 cw\$M»179ð í Kenya Societies Act part IV, § 17 (1998).

3.3 U í

& éí V`\$_QSQV?d1#1ádV&e öiñ1ñ1ž æ\$ 4öZÜ1#1â&~!t" 2&iíV`\$_QSQV2zb@ N %ä
_ÈG·!Ý1X)¿^MMZ É?dII í

^7^l

^MMZbVLš1#^t2zb@Ni%ä ì_ÈG·!Ý1X ð#1â.ìd^\$^ 1ñ1ž\ >Ñ è !JR>^84Ï9~9@9^MMZ
V`\$_QSQVI '!!')qlâcCE&~!t^MMZ í^MMZiíV`\$_QSQV1#^t8¾Ty3Î èR> œ8¾1É\$Á2¶I í
^G+©)CE.E#Ð^G!tc=.S8 !...I 8H1ž^MMZ • ?dII 2ÉI 9ô^fbh8¾&—F•I Lš1 í :+^MMZií
V`\$_QSQV2Tk GÀ\$^MZ!I9»!!&J9~\$)CE.E9É\$ %-F•4ÚQ|I#^tR'Xà\$¿5 _@_ ^MMZ! %OI %-#û
.3^M)-#÷)CEU")f\$ 8H"N%-F•4ÚQ|I)¿8H í :+GÀ?dhñ9ô_@_ ^MMZ! %\$èMMZLš1 1#^t8¾8t
0Ç2¶I iiiiK2¶I ' N 8ç2¶I í

' é .0:t^MMZiíV`\$_QSQVI GÀ^†8....æ 1#1â\$U^GI QSQVI} !t&Y^tQSQV.-F?^ti} I I
8H?d è1#^t&y#Ð^Gb .žU")fI ZÛ7Í\$38<4¥R"TyGÀ[Pd^9Ò í

^7^l

\$! ^MMZ! k I ?d2 1#^t#Ð^GiíV`\$_QSQV É • 14¥+© 1&—?dI} R>4ÿMZ è &y\ \$ 6_!3!
b'1âI I±\$ 8 !... í î^G è .! ííV`\$_QSQV?d9•0Ç\PI 5@2.À8¾ è7Î1+.'&ç[:_Ú! ! +1+¶I Ty
GÀ[Pd^9Ò9ó\$B.)8¾&µ^G&~íV`\$_QSQVI ^MMZBi..."" è bh8¾)o É\$! ^MMZ! k I ?d2 \S.)
?09~8•Jý^f8•!O x:ÆI QSQV&~!t^MMZt&Y. !{&~!t!t!O x ÉI}I í 9~I 8..."" è bh8¾)o É?d
2 ?09~8•Jý^f8• è .! • 1^MMZGÀ^†Mµ&—\ >ÑI ííV`\$_QSQV è ^?8¾ • 1Lš1 2¶ZÛ É è R>íí
&~TyGÀ[Pd^l ZÛ É í

@?B.)^MMZ! k I 9É\$ 1#^t&f\$¿^3ÝI hB\$Á è " 2&. !{&y\$ 2R?d2 \S.)I 9ð!...8¾&µ[:

Ap`B íiV`\$,QSQV1#^t9`9Ò.~! œ\$,\$I \$B.)^t>Ñ™^X í⁴⁸.\$B.)8¾&µQh! íiV`\$,QSQV:_!*\$
3oä", #ÜL•)ç!Ü ä 8... \$o Ý œ&~c #Ü)ç-ç)•!*GÛ.)™I)•iM è bhL(\$B.)bVLš•T»1#^t•
^MMZLš1 9»a:%É\$01•9ó⁴⁹É! .ìd^\$^ TyGÀ[Pd^9Ò è &~!tQhL•%09É\$!t•+æ\$B.)8¾&µ6 !
#ÜL•_Ó:ÈI @"8ÿ:-\$U è5aQIQh! #ÜL•)ç!ÜI \$B.)&~!t[:™^X í&Q\PM» 9 Mo í

^MMZLš1 ' +:-x\ >Ñcœ1#^tN %ä8•! íœ1#\ >ÑíiV`\$,QSQV)•^MMZ8...2Tk &JMZ?d9É\$ 4¥
\$ QS4ÿcw\$• í@_?iV`\$,QSQV^MMZI 9É\$ 1#^t#û1•9`\$ ^MMZI \S\$` \S.)' Z÷:È è !t8•Jý^M
MZLš1 í^t9É\$ 1#^t É^MMZ ¼I íiV`\$,QSQV6_ "•%P%8 è%"5{6_ "•^MMZ8 !...U'9⁵⁰ í

⁴⁸ W(&sl \$Á15&~!t!è É•1" -ß íGÁ^†!I6_!3! . +I GÁ^†9ß8(&• è^MMZ ÊN09É\$ 1#)• 30 8t\$ \$B.) 5 \$U
íiV`\$, QSQV^MMZ4#5aQI\$ ^MMZÁ^†í 5aQI2Tk *%d ³L\F GÀ Ú öQSQM} I bl&W(&s?d è4¥R"0•
Q^ç)•&œ! \$!eQSQV í, :+ œMµ&—\$ ¼!Š!ä•19ó!... è ÊN09É\$ 2Tk 5 \$U^MMZö W(&s)œíi7Î1+QSQV?d ö
M»169óM»2 =Í í

⁴⁹ !Ö8¾)-9"!*)œ.E èE .)1ñ1žI QSQVI .) Ø.À8¾9œ%0! #ú\$ \$,IYI QSQV í" , è)-\$o Ý4ÿ9"1 \=¶)œ.E è
_±)q?d!I1ñ1ž&ySœÉ! #úIYI}I í See EuropeanFoundationCentre, Working with Foundations inEurope: Why
and How? 1 (2001),available at:<http://www.efc.be>. ?q#j! _±)q î8¾, =ó è &Q\P19841 ö_±)q?d ää the Law on
Foundations»M»1 9ó í %æ î8¾, =ó è&Q\P 19951 ö` %æ> ?d\$ öM» MoM»159ó í

⁵⁰ 9"!*)œ.EI ?d2 \S.) èE .)I 7Î1+.'&ç&~!t&`0'&~G-! íiV`\$,QSQV!t&Y7Î1+9É\$ I :È1ž8 9» í See, e.g.,
Co-operative Societies Act of Tanzania, No. 6 pt.X, § 57(July 4, 1995).bhd[I M» 579ó4ÿ6_&YI :È1ž8 9»!
19951 109-9 8tGÀ)œ%0cwh &`0'&u•1" -ß8¾ öS>.È)íi7Î1+QSQV%P!è9ó" ö ä 19901 M»19&† äM»3
cw\$•M»9ö Kenya Non-Governmental Organizations Co-Ordination Regulations (no. 19of 1990, pt.III, § 9ä
19921)œ%0cwh #ú0'I 8LZÚ9ó" í

(€\$! ^MMZI ?d2 \S\$ "1#^t\S.) • 'b J|l 8...hf!ë É^MMZLš1 l 8...hß è)=68...hß\$ä"
, è 9•+© +, á7Í1+ ÊN09É\$ 2Tk !ë É è.ˆ! . #÷Mµ&—9đ!...l GÁ^†9¹)\S.)9@hß\$!ë Él è
67.) É&›3ž í)\E .)3T\$D š ä" , 7àC á è^MMZLš1 1#^t9fbTb@ í

^7^l

.ˆ! . #÷Mµ&—9đ!...l GÁ^†ä\$ +—4İ9ˆl 2T+—9ß8(è %”5{MoLš2¶8 !...\$ªMZ+¶!©l !©^=^?
1äMØ á è7Í1+ ÊN09É\$ 1#1â.Ì2z!ë É í, :+).?d.)l &—F•9@hß\$ ä" , 60+, á cœlë É è\$“
1#67.) Éíiv`\$,QSQV0•Q^4ÿMZÊN0l)œ.E9É\$ 1#^tN &`Sœ+@^P8•íiv`\$,QSQV4ÿMZl 8 !...4¥
^P õ è.À^ð8t0ÇN &`c2:Æ í ⁵¹

) è7Í1+ ÊN09É\$ œ5 \$Uíiv`\$,QSQVI ^MMZGÁ^†8l#^ë õiñ^uQU^f8•F•GÀ í œ5 \$Uí
V`\$,QSQV^MZl \$B)1#^t&~lt ™^X\$¿E{MZ?d hñbjZÛ0:t í1#1â ÉbhL\ ™^XGè9&—F•l8...
hf í, 9~2T\ èíiv`\$,QSQV?d1#^tE \$°1É^bh!*9Ò\$, í

^7^l

œ5 \$U^MMZGÁ^†l \$B.)1#^t)\S.)9@hß\$!ë\$%ø ê £1#^t&›8...Qh\$%ø õiñl \rdY è1 Qh!
7È=òGÁ^† ¼l gˆ^~l 9É!© í ⁵²2 +©)œ.EI ZÛ7Í?d\S.) è .ˆ! ZÛ7ÍZÛ É&~lt ™^X\$¿9~N0b%9Òl

⁵¹ íhw\$ ')œ?d2 \S.) èGÁ^†1#^t6_13Qh\$ R•d' KÍ!©! %0cw è%”5{ ¼+½cwhw4¥R”\$)¿8H9É: í^t?dM» 9
9đQh! =ócw hwl 19—l 8...hf+“F•GÁ^†í, :+bh>D9@hßQb9í&•bg?09~+“F• >d è^tGÁ^†& ",?d[:\U ÉVF2&5
\$U è\$ R•d`' KÍ!©! %0cw4¥”. l 9~ \$)¿8H9É:.....1#^t).l ^? NÎ ™^ ^? è1 £).ˆ8H 54QG^#û
&Û 12001 1 õ íhw\$ ')œKÍ)q' _±)q?d õ ä The Law of Association and Foundations of the Republic of Yemeá
M×2 MoM2 U M×9 9đ í

⁵² & ™ èM×10 9đ ä“, :+^tcw:È5y9»?d5aQl! GÁ^† è 1#1â& \$ªMZll õiñb©Jt^tcwl 5aQl(\$B.)&Y\$ F•GÀ è 1

?dhñbjZÛ.0:t è!Ö8¼1#^t?w3ž"l^Pbh!*Lš1 8¾#Ô\$•I èR› £?dhñ`B+®E{MZ í

* ê íV`\$,QSQVI ^MMZ œ1#\ >Ñ+¥)-I 9đ!... è , .^KÍ)q4¥\$!e!©&ç)qlâ\\$.)9•!Ý I *%
d`7ÿk, è 4¥R".^9•!Ý4ÿ&ç!l7ÿ6_\$\$%bVmg\ >Ñ.í! _Ó%8* QSQVAS.)I 9•!Ý*%d`k,\ >Ñ1#^t 8¾
^đ2 2¶I í

^7^I

•T»9đ^f è?09~2T\ \ >ÑíV`\$,QSQV^P8•\$ 9~bM4ÿ\$ I)I 4íi•I _Ód` í É_Ó%8* QSQVAS
)mgk,I 9•!Ý5ß_í*%d`!©5 \$^MZ!lhß\$Á).\$%a:mg_ÄI !I4¥R"9~g@!I í R› £ è\ >ÑíV`\$,QSQV
)^MMZ8....À\$ 9~B+®I _Ód`9đ. 4ÿ\$ 4ÿ9~I I)I è bhb©0Ç8¾47Í1+.'&ç).\$B.)^tQSQV8¾&µ9~!†
"Ë&•hÿb•F•GÀ8...I •14çb- í .-hÔ ™ è :+^tQSQV9~SCE%*N iU_Ód`G-9đ6_""^0\$¡ ¼I !6'P'
9œ%0 è. .!©^P8•\$!†"Ë í, :+. ?09~bh ^SCE%* è. !©Ty0€r7òl í ⁵³

+ ê?d2 #Đ^GI =ò1žíV`\$,QSQVI I)I è1#^t%"5{ '!!&~!t&—?d!]! I 4ÿ9~ZÛ É í

^7^I

£1#)•"é\$%5aQI\$B.) Ú8t` 108t\$ è)•cwhw4¥\$ 9~\$)¿8H9É: I #û&Û:ž ¼bjZÛ1_Ä#û&Û ?" áM» 119đ\\$.)

! Ty5aQIb©Jt\$¿bM Ú8t` 608tI GÂ^X9@ í

⁵³ R)CE>c!Š!ä\$!e)CE.E5t9~9f+©4ÿ%.I *%d`!© j•R)CE è • T»?09~9•!Ý\$^MZ*%d`\ >Ñ David Freeman, The Handbook on Private Foundations, 1-9 (1991.) c2!*0>9ª&`ä\$%9f9~?É%*I *%d`!©I)¿8H i8¾, =ó í " , è hÍ
.£0f.Ë!)' 8>?ª8 .Ë!)cCE?09~ É*%d`!©\\$.)9•!Ý*%d` í !Ö8¾4R)CE\ >Ñ*%d`!©>^1 T,. 5 *%d`I •.)>c" ä5
á á G-! k I)I_!è í See 26 U.S.C. §4942(2000). , :+?09~bh :ÆI \S\$" è *%d`!©&~SCE&g4ÿ8ohß9©I 5\$_Ót\$
8oi•QBL• î8oi•.-F?\$ 3x(I)I í

.! ííV`\$,QSQVI ^MMZ9ô^f èTyCÁ!!&~!t!] I 4İ9`&—?dZÛ Écœ&~!t4ÿ ÉííV`\$,QSQVI
I}I í =ò, š8 \^uQU^7^II •:Æ è 5 E .)!§3o' \$,IY ä", L•7Á!§3o á .İhß! c2!* Ê\ !]
! E .)#ûIY?Ê%7I ííV`\$,QSQV&~Sœ8¾b'1âI IÖ8¾ d2 ™\$! #ûIY?Ê%7I GÛ.)b©0Ç1#^t>c
b 1 ?j è £1#^t9~ • 1#ë1\$9ð=Í èbh:ÆI ?d2 4Û9~B+©I 1È2¶ í ⁵⁴

, éííV`\$,QSQV1#^t[:\$U^G8ohß9@ç)• ä4¥R" è, :+\$^MZI!^M.)! 9@hß è.À9~9@hß á í

^7^I

QbKÍTyGÁi &! -çQ|9@hß&~!tTyGÁ^M.) ħhL\C ?Ê2¶&~!tb©bV ³L\8H1ž.-F? í9~!~?d2
#Ð^GQSQVI MoLš2¶8 !... \S.)-çQ|9@hß&~!tTyGÁ^M.)!©-çQ|\$¿:_ •E .)I}I .-F?I 8... "" í 9~
!~?d2 \$"!T!T\S.) è QSQVI N0F•9É: &~!t).QSQVI I}I 0•bM4¥)o É\$!e&.)oR>0>9^"ë=ñ?Ê%7
8... è\$B.)"ë=ñ?Ê%7 ìr7ò1 @~N& í

- ê)œ\$! ')œ+¥ I TyCÁ!!' ?d!!cœ1#^t9~9Ò^MMZiV`\$,QSQV I#^tR'Xà#ÐG914ÿ1!!

Iè É4ÿ&ç&Q%/ííV`\$,QSQV í

^7^I

¥GÛ ™MF?9~I ííV`\$,QSQV?dcœ#Ð^GTyCÁ!!\$^MZiíV`\$,QSQV%9~!~)œ.EI ?d2 œ#Ð^G
?d!! ä", #û&† ì KÍ)q ì 4¥)œ.E9É\$ ðó\$^MZiíV`\$,QSQV #Ð^G4İ9~I ?d!!\$^MZiíV`\$,QSQV

⁵⁴)-W(&s è#ûIYQSQVGÛ.)"É: 8 %¥ ìU 9% ì7èSA ìL`-ò ìúG@ ì!àSA ìTyCÁ' F>"I ìKÍ%É&` .ä ì!9Ò ì
"I53E .)IIR3\$,IY ì 3x(4¥\$!ek *n è É! #û\$ \$,IYR>b_!èI "QSQV ðW(&s)œíí71+QSQV?d\$|?w48 è
M×4 9ðM×2=Í í äO&!âcw\$• É!èR":-^U á

8³⁴íí0Ç&—F•í ⁵⁵ⁿ , è •.E#û&‡3Î3ž5Ž\$%#û&‡cw\$•\$, @59ô7È(#û&‡4İ)-)¿! KÍ%ÉL \$, .À
1#1â#Ð^G\$ ^MMZ • 1*%d`!© íbg1#1â#Ð^G9~\$ &›\$, IYI QSQVQS4ŸRã&—!©!t!!%8!!\$, è" , ö
ä 1 à É! .^ 4Ÿ&ç6_ "91YI 9œ%0' **^<4ŸR"™! 534Ÿ&ç! \$, IYR›^MMZlíV`\$, QSQVÚhf
I %P!© ÷

ä 2 â+© 1*] 0'0'7Î1+I U 9¼ ÊN09€QS4ŸI & ¼+½7Î1+hö•\$ \$ &›\$, IY i É4Ÿ&ç6_ "9œ%0' **^<I %P!© í

\$! GÀ#û\$ 9É: ^MMZI íV`\$, QSQV è&Q\PM†1.1 U í

)CEhÔ?d\ >Ñ è¥)CE!1#1â[:#Ð^G5~Cö • «bâ)CE)CE> &›:ÆI 9đ!...9ô^MMZíV`\$, QSQV&ú

•8Hiñ è 4İ9~I íV`\$, QSQV%”5{4İ9~I +¥)CE!II QSQV1#^tcCE9~ • 1!rZ÷!I è bh 1!rZ÷!I&~!t

64&f.'8HI b©Jt è)or>\ >Ñ=ó!lk 8³⁴^t)CEI #û> 4ŸR”.Ô> 8³⁴&—F•I í

⁵⁵).&~.£&~8>8>)ö èí!©&ç\$Á! _±)q!t&Y?d!l&~!tGÀ 1!l4Ÿ?d!l^MMZ í&Q\P 1999 1 ö &~.£&~8>\$ ')CEí

Ö ©QSQV?d öM» 4 MoM23ì 319đ í öq / \$ ')CEí7Î1+QSQV?d ö ä The

Republic of Montenegro Law on Non-Governmental Organizations (S.) ö “íí 7Î1+QSQV8³⁴ííV`\$, I !©&ç\$Á

QSQV è&~GÀ)CE\$ +¥I TyCÁ!l4Ÿ?d!l^MMZM»1 cw\$•M2 9đ ä 1999 1 7 9—29 8t á í

⁵⁶ &Q\PSÜ6|?W0&Y.~1#l =ò8 í =¶?Á^=!©b©bVI \$B^=\ >Ñ Ëg .^4İ9~4Ÿ&ç)CEI #û> è 4İ9~:È5y)CENÜR.ˆ

%/#ô †MMZ4ŸN0F•KÍ)ql =ö\U2¶¶698LcCE1#^t)-8 1\$ &›!â\$ bTb©! It@ hó í” Eur. Parl.Doc. A2196/86(March

13, 1987)=¶?Ádhñ\$³B&µ.)! >c\$, 8....ˆ&Q •íV`\$, QSQVI)CENÜhß\$Á Ccase C-172/98 Kingdom of Belgium v.

Commission (June 29, 1999) available at: <http://www.curia.eu.int>. On June 30, 2000, 2000 1 6 9—30 8t è>c\$, 8...

"}7É! 1â8...l ?d2 è\$~hó! bh 1\ >Ñ í See Bart Smeets, *Belgian NonProfit Associations and Belgian*

International Associations Lose Belgian Nationality and Residency Requirements For Their Members and

Directors, 3 Int'l. J. Not-For-Profit L 2 (December 2000), available at:

http://www.icnl.org/journal/v08iss2/cr_weurope.htm#belgium.

.İN09"İ ?d2 &~SCE^M.)bh:ÆI &—F•\ >Ñ \$ªMZ!İ2Tk 0•Q^bM\$ç;d.)İ 4Y1 1 r è 4#R"NO
F•9É: İ +©7ÿ1#8¾4Y1 İİ è!Ö8¾?d2 î1#^t9~E \$°(S.)#Đ^G914Y1 İİ4Y ÉKÍ)q4Y&ç è G©T,#Đ
^G914Y1 İİ4Y ÉNOF•9É: 4Y&ç bh.î! İt1 b İİİ E .)\$.İY' E .)U\la Éİ)İ İ İİV'\$_QSQV
.3\$ d\ İ 57914Y1 İİİ ZÛ É ä" , ^1MZ&—&› å8¾&µ\$ 9~?d2 7x%*İt&Y)•!äL\š15 TM9~7x&e
\$B! •)CE\$! ?d2 ZÛ ÉSCE%*İ ?d2 \S.) İ

. ê?d2 1#^t8•Jý\S.)İİV'\$_QSQV)•^MMZ9@hfİ 9Ò\$, Ø%0 è%"5{±İ6aûLŠİ h)k' İ

^7\

?d2 1#^t8•Jý\S.) è •1QSQV)•1•,Z^MMZ?É%7' =ò1ž4Y~MZ9@hfİ 4İ5 5TI Ø%08è^tQS
QV4Y É?dİİ èÀGÀ. 9ò5 5T İ 2 +©)CE.Eİ ?d2 .! ^MMZ ¼İ QSQVI ZÛ É èMMZ ¼İ QSQV&~SCE
&`G©İ 9Ò\$, Ø%0 İ&Y&~İt[:aûLŠQh^MMZ ¼İQSQVI 9Ò\$, Ø%0CE9~E \$°İ \S\$ İ 58. İİ

⁵⁷ #ÚQæ)ç!)?d2 \S.) è 914Y1 İİ&~İt4Y ÉKÍ)qİ "İİL~: İ "4#&œ Ø TMİ'4Y&ç İ&Q\pø#ÚQæ)ç!)\$ ')CEKÍ
)q?d ö ä Law Reläİng to Assocätİons of the Republic of Croatia àM»1 MoM8 9ð ä19971 7 9—7 8t à İ\$ İe
)CE.E ä" , DÀ(.É!) å\$ hól \$! \$ªMZİ '4Y&ç 1 r İ \S.)è GÀ>?d\$ ' \$ İe\$! 914Y1 İİİf 644#b@bV\$
?d.)İrF•İİ ä" , DÀ>4#İ'53İİ äZÛ Éİ ?d2 \S.)9ò^8 bh 'h)k' İ öDÀ?(.É!)\$ ')CE> ?d\$ öM» 2 MoM»
11 9ðM»İ =Í ä 19941 6 9—28 8t à İ İ9"İİ _H è .^914Y1 İİİ©&ç_Ó:Éİ hB\$Å8¾&µİ&İ! ö#İMt9Ò\$, #ûQ5 ö
¼\$! #İMtQbKÍTyGÀ"İ53İ M» 15 9ðİ \S.) è İ&Q\pø#İMt9Ò\$, #ûQ5 āConvention on the Rights of the Child à
28 İ.L.M. 1448è ä 19891 11 9—29 8tb@bV èİ9901 9 9—2 8tG@7x à İ

⁵⁸ E d[.ÈbM' +©0f't?d2 \S.) è İt^MMZ ¼#û&±İ &œ Ø^1MZ&—&› İİ1#1âTy0€&f\$ç&—&›Q59#è&±)•4Y
MZ&•ZKÉ! &f&—&›Q5 3ž2- İ, :+#û&±?09~bh:ÆZKÉè İİİ &~İt^†>Ñ •#û&±\$ 5T_?İŠ İ öE d[.ÈbM' +©
0f't#û&±?d ä 19951 M»35 &±?d2 äM»3 cw\$M»İ U M»20 9ä The Law of the Republic ö Trinidad and Tobag,

\S.)&" œlt& è !Õ8¾=ò, \$!e?d2 k *n •:Æ è œN0?d2 8¾bh:Æbg8¾c29Fcb\ | 8¾?d2 \

@";é í

/ ê '!!1#^t&~!t!tbæ(À8H1Ž^MMZiV'\$_QSQV í

^7^

#Ð^GiíV'\$_QSQV!tbæ(ÀZÛ É^MMZiV'\$_QSQV d2 qç% @LP9~_±!6[:Gè š9ôG! #û\$ |} | •'d\

\ 8H1Ž í ⁵⁹)-2 +©)œ.E è.[!IG@ŠÛ!:&f_±!6 è > 8...5 _±!6| cw\$•4#÷÷cwGè š9ôG! 3x(|} | í

.!N0 î&~!tbæ_ïQh8qç! iíV'\$_QSQV è!Õ8¾2 +©)œ.EI Q^m Z÷8•9~!*!(+=±bæ_ïQhTy0€MZI

9É: í œ!T!Tií0Ç.[9~! !I9•Q^!tbhL\8H1Ž\$^MZ! Væ&œl iíV'\$_QSQV § \$" , L E *%od'!© è

&s!¾d`>Ø*%od'!© Gulbenkian Foundation à èR> £ c2!* ¼MØ.[9~! !I ìbh:Æ"é íL•?d&~!t É

=ó|} | 6_ "1É+¶ | BO% @ í&Q\PMØ.2 U í

0 ê!!IYQSQV' #ûIYQSQVcœ1#[:#Ð^G-ç)- í

^7^

+¶+©7ÿ)œI iíV'\$_ QSQV?d#Ð^GMZ Ê \ ÉE .)R3!â! \$ &\$_IYR>1•.ä?É%7!iíV' \$_

Companies AcNo. 35 of1995,pt.III, div. 1, § 20. á í DÀ?(.É!)?d2 \S.) è)-^MMZbVLš ¼!tKí)q&œ ØbjZÛZÛ É

I !! è Ò8¾ É! Kí)qR> 1 !!5 5T\$ _ziŠ í "bjZÛ!38çZÛÉ! !I9~9Ò!t Kí)q| &œ Ø! | !!38çZÛ É" è\$~Kí)q

4ÿMZ&?d2 &•+Ty%7aGKí)q5 5T í , :+^t 1 !!?0 9~=ó9Ò\$è\$" &y9~)-4í 9~4ÿ&ç>3zi 3T\$Dš è\$?d2

&•+4ÛSœ=ó !!laùLŠQhKí)q!Õ8¾?d2 ?09\S.)!O x8..." •!! "9~9Ò'!t •'1QSQV&œ ØbjZÛ!38çZÛ É ðDÀ

?(.É!)\$ ')œiíV'\$_Kí)q?d öM» 1 MoM19ðM>2-3=í ä 19961 69—6 8t è 20021 69—5 8t")^1 á í

⁵⁹ bhLbæ(ÀZÛ É!#^tMµ&—1â)ç\$! bæ(À7x%*! ?d2 \S.) è1 Mµ&—^MMZiíV'\$_QSQVI \>Ñ í

QSQV"è è +¶+©7ÿRÛ ©%P!©I 1%oMZcCE8¾ É! Qh4ÿ&ç6_"*9d8/0¶^< ðrZ÷4ÿ&çI \$,
IY è4¶bjZÛTy2 N0F• #û> KÍ!©I E CH Ú •.À8¾ !II&~!tTyGÀQb4ÿ!âSA"€ ßcw ì=Û"À"€ ßcw
4¶R"\$!eO * I KÍ!©QSQV è!t9•+¶(Lš15)¿.-F?\$\$ &| \$ `2' \$,IY í =ò, Ê\ É! #ù\$ \$,IY
R>b_!èl QSQV ä#ûYQSQV è4¶PBO å •:Æ èbh:ÆI !! IYQSQV äMBO å î1#^t -ç). 1 &f?d2
"l53 í ⁶⁰

T,! !!IYQSQV8¾&µ1#^t!;9~ •#ûIYQSQV&»:ÆI \$,IY' !§3o ä" , è 64&f&~).4Ï2&L•\$Û\$!
7¾! 5ß_ïl 9Ò\$, è !t&Y2&\$¿7Ï1+I 5ß_ï&Y&—& àbh 'h}k' œ1# •!!IYQSQV8¾&µ1#^t2&\$¿?d
!!_Ó:Ëbh 'h}k'!‡@†&› í&Q\PM» 9 Mo\$! L•7Á!§3ol ^lb• í

!!IYQSQV1#^t&~!t!|! \$ b~5xl #ûIY?Ê%7 è !Ö8¾^MMZ!!IYQSQV œ1#&e\$B! \$ 8¾&µMµ&—#û
\$ \$,IYI .) Ø è &ÿ\ . 5n^=I ?Ê%7&—?d.À1##Ð^G\$ ^MMZđ+¥ è9~!*)CE.EI ?d2 ¼9~ ~)%.) °
4ÿ&ç_Ó:Ë! < 2,, è. [:G·9ô&µ.)!©&çQSQV É4ÿ&ç Ú+¥! !I9œ%0I 9Ò\$, bhL\\$.?)09~!Š!ä=ò
1â2¶%oJÏ è8¾ œ`B&el í&Q\PMø.1D .žU í

1 ê4ÿ ÉiV`\$,QSQVI 4ÿ&ç •T»9ô^f1#1â*%o! Ty3Ï èŠ!ä!! œ1#[.1É\$Á\ >Ñ%/#ô4¶Q\QI
Gè). •'QSQVd[í

^7^I

.lN09»5—1æ8•Jý! bh ' •T»2¶I | &.\$" è !Ö8¾).9~!*3T\$D š(S.)4ÿ&ç_Ó:Ë\$ 9~1É\$Á2¶ î!Ë

⁶⁰)-%/\$,L .Ë!)0m è •'QSQV8¾!è É!!IYQSQVbg8¾#ûIYQSQV9ô^MMZ·èMMZ8...Ty0€b~5x ô%/\$,L .Ë
!)0m#û&‡?dM»I Q¶M2 cw\$•M»2(1)MoM53109ä California Corporations Cođ, Tit. I, Pt. II, ch. 2(1), § 5310ái
1#?w3ž8¾ è •'#û IYQSQVúhfI %P!@-!t8¾ • !I! IYQSQV.èÉ !©&ç6_"*, +" è 1 6_"° l f649~\$,! \$!©
&çI &"L\7ÏMâ í

b'.+l í " , è , :+7Î1+_Ú! :_RÛ ©%P!©ä" , ?d2 ì %ÊH&!©^04¥\$!eRÛ ©%P!© 4ÿ
&çl 4ö ©k &`4öCö!t&Y+"Qé4ö ©+À1âZÛ ÉI 9Ò%*" _?Š @2 x\ >Ñ!t^%P!©I 4ÿ&ç_Ó:Ë!ë É
4ö ©9ð!....À8¾,41âI í⁶¹CÂR› èT»3T\$D š èií7Î1+QSQVI umbrellQSQVI 4ÿ&ç_Ó:Ë, \$ 9~1É
\$Å2¶ è.Àbl&\! Z÷bMTyGÀ' QbKÍTyGÀ í

k &`4öCöI RÛ ©%P!©I 4ÿ&ç_Ó:Ë1 íí. #÷Ty3Î èo=ó. !{ •9»5-1¤^7^I +¶+©7ÿQSQV8¾
œ •:ÆI í !Ö8¾ @»5-1¤d[I 2 +©\S\$"" ,CÂb'G-! bh!*QSQV í)-9~!*)œ.E è)-0t!©%¥! I 0t
!è)É4Ï ä unionized workplaceâ,0t!© ä9»5-1¤1 œ8•Jý^7^!0t!©I h}k' á I 4ÿ&ç_Ó:Ë î8¾1É
\$Å2¶I í

M»3.2 U 7Î1+ ÊN09É\$

\$ _@²í V'\$,QSQMMZk I 7Î1+9É\$ 4¥dhñ 0t!è !I&ç 1#1â7ÿ^#ÖB è\$ 9~2T\ I
ç ©SCE%* è1 £#û=ò8oLP)¿.ôZÛRÛ_² í

⁶¹ &Q\p1%o^=2¶\$B.šË6|?w16 íbh 1:x!...@ &Y\$¿'t8>bM.Ë%/I •k ?d2 \S.) ö ^?R"1#^t8% •E%P!©I !©&ç è
R>4ÿ ÉI©&ç9~ ' :ËI -ò& hß\$Á í)-.\$B.)=ók \ >Ñ8¾&µMµ&-èR ?Á#ûQ5 ¶»139ð"l53I Z÷bMTyGÀ8.?dâñ?w
3ž\$¿ è).?d2 ' %ÊH&k *n_@_²k &`4öCöI 9É: 1É\$Å2¶)¿\ >Ñ!©&ç_Ó:Ë èbh&-!t" +¥+"F• í&› ™M» 73k í
bg&-&QVase Of Chassagnou and Others v. France p. 117(E.C.H.R. April 29 1999)ä4âE•%#©I 1É\$Å2¶I©&ç
_Ó:Ë[:\$³.) Ébl&\M» 119ð å ÷Le Compte, Van Leuven and De Meyere v. Belgium, App. no 6878/75 & 723875
(E.C.H.R. June23, 1981)p.65 ä É4ö ©%Ê0—k &`4öCöI KÍ)q4öZÛI7Î1+RÛSœèœ8%÷=¶?Á#ûQ5 ¶»119ð
3ž Ø ™I "KÍ)q" í8qCÂGÂ^¶ ?09˘[:L =ñ&Q%/Ty3ÎI LP!! %P!©!t"l534ö ©%Ê0—I \$,lYèk &`4öCöI KÍ)qI
1É\$Å2¶I©&ç_Ó:Ë1 ?09~bl&\#ûQ5 í å

^7^1

)-b~5x1 6 9Ò7Î1+ ÊN09É\$ _@_2iV`\$,QSQV^MMZ! %0I h)k'™ æ&v)CE.E0}\$02 +¶ j)-
9~!*)CE.E è iV`\$,QSQVI ^MMZGÀ.~! iV`\$,QSQV5n!j! I ?Ê%7\$ 9~ ÊN09ÒI cwhw_@_2 i^62g~
!*CE.E\$`GÀ?dhñ_@_2 i^63g~!*)CE.EGÀ• 1%ä •cw hw_@_2iV`\$,QSQVI ^MMZ' I`N0 í ^64R>9~!*

62)-8t9» è E.)O * I ?d!! ä", è KÍ)qì _±)qM#úIY?dI " ì KÍ!©L \$,?d!! ì 7èSA?d!! ì .&7è?d!!' %Ê
H&?d!! ácCE&~!t:È5ý æ&v I ?d2)- æ&v I cwhw^MMZ í^MMZE .)iV` \$,?Ê%7?d!!' ä 19981 \$b^1 8?O * á
&y æbV8¾)•Q^!‡1â+æ9ÑI !â\$Á*%oJí™&W+-%/! &u • 'O * R>0† @À&u • 17Î1+9É\$ ÊN0æQ^?Y!•\$j& á í
o=ó è O * I b~5x)-8t9»8¾ 12 d\ I ! 3T í See Robert Pekkanen & Karla Simon, "The Legal Framework for
Voluntary and Non-Profit Sector in Japan," in The Voluntary and Non-Profit Sector in Japan (Stephen Osborn
ed.) (2003).

63 0>SÙ8¾ 1" -ß í&Q\p ð0>SÙ> ?d\$ ðM» 4 MoM79ì 81 9ð ihÍ.£0f.Ë!)8¾&u+¥ • 1" -ß í&Q\p ðiV`\$,
QSQVI ^??d ä Law on the Registration of Non-profit Organizations ä M» 8789 &†?d2 äM»2 MoM5 9ð ä 2001
1 79—7 8t á í

64 9~!*)CE.EG-&†?dcw í&Q\F W(&sií7Î1+QSQV?dM»3 MoM15 9ð ä 19971 1 9—31 8t á ÷"SQæ8>Râc5&†?d
cwl's ööKÍ!©)q!â& "SQæ8>Râc5&†?dcwGÀ^†7Î1+I ^?I \S\$" ä Decree of the Minister of Justice of the Russian
Federation: Rules Governing Application by Social Organizations for Government Registration to the Ministry of
Justice of the Russian Federation á äQ¥&†19-01-122-97è 19971 109—6 8t á í).%æíí ì*R&Y' 0f*%o8>)ð è
KÍ!©L \$,cw4¥&v O 9É\$ 8¾iV`\$,QSQVI ^?I)¿8H í&Q\B%æíí\$ ')CEiV`\$,QSQV?d ä Nonprofit Organisations
Act of the Republic of South Africa äM»3 MoM11 9ð ä 19971 á ÷&Q\p*R&Y20021 M»84 &†?d2 öLPMZKÍ)q
' ^M8L?d ö ä Law on Private Associations and Establishments, Law No. 84 of 2002 of Egypt äM»1 MoM3 9ð ÷
0f*%o8>)ð:È5ý 19841 #ú&†9ð" M» 42 9ðI ^? ÉiV`\$,#ú&†I \S.) ö ä Registration as a Non-Profit Company
under Section 42 of the Companies Ordinance of 1984 of Pakistan äM» 4.3.19ð í

)CE.EGÀ:_ 'cwhw ä" , &‡?dcw âl)¿8H9É: 9ô_@_2^MMZ! k í ⁶⁵>^•L\ŠÁ15&"9"!ŠQÉCH í
, :+dVG.+©cwhw_@_2\$Á æ&›l cwhw!©dVG· œ&›l ^MMZ:~\$Ů7 .L: 9'1 'É í bh:Æ
.À œ!©9'1@=ò çh ! ííV`\$„QSQV! %0l cwhw èííV`\$„QSQVI ^MMZ. #÷4Ÿ! >^ 1cwhwl =°\ Ot
!è ÷9'1*QSQV2 iM5 \$¿^3 ÉTy0€.ˆ5n^=l ?É%7\$ 9ˆ ÊN09Òl cwhwRè £&~SCE\$%F?b~5xN0b%9Ò
l F?^ð í

9'1l í^G!©^3 É è)^MMZííV`\$„QSQV8Hiñ ædhñ>cZÛ7Í9É\$ 9f%/b'&~)æÉ?d.'1#^t!©
)-4öZÛ?d2 8...9f%/^·3Ÿ' #û=ò CÂR› bh1 íí7í Ú)j@ R›l \$U è !.-™?dhñ)-4ö?d ¼ í9~QÉ
CH 9'1*?dhñ5 ^MMZ! k 1â!è> ! :x!... •:Æ+“F• è)oR› œ&~c #Û)¿b~4Ÿ5e1..., í+GÀ?dhñ_@
_2^MMZ! k è7Í1+l 2 0—.À!©!Z#ôbj9ô è bh î!©b~4Ÿ5e1... íó+¥ è?d2 •T» œ\ >Ñ?dhñ)-5a
Ql^MMZííV`\$„QSQVI GÂ^†8...^f8•F•GÂ^†6?dhñ î.À8o?d)•™^X.0 ¼.0:tbh 1F•GÂ í , :+lt
?dhñ!è É ÊN09É\$ æ2 xbh!*h)k'&~!tb©bV"}7É?d2 9ôZô7à è 1%oMZ` N %äz6 ' 8 :òqß#÷
l Lš1 í !Ö&u • 1h)k' \$" œ!©bh xb 8ç\r\$B! í ?dhñb©0Ç?09'!O xZÛ7Í!l&ç R› £?d.'\$~QÉ
P*^<9ôl`N0ííV`\$„QSQV í

%ä •cwhw\$Ál !ŠCH8³&è!t5 9`\$ ííV`\$„QSQVI ç ©Jt^UiU ¼). • 1cwhw í !Ö8¾ 8...
^tcwhwdV&el 8H?d0µ9~bV+©)¿&f\$¿^tcwhw È\ RÛSCEl 2 "í, è &‡?dcw í^GbV+©\$?wZÛ7Í
™l QUU æ›\$ 7Ícw\$bV+©\$?w. #÷™l k]hø í , :+:_cwhwl)¿8H9É: _@_2^MMZ! k è \$~2É
8¾2 iM1%oMZ` #÷)CEQn •l ^S\$³:~\$Ůhí •CH&~!tb©bV)^MMZGÂ^†bü\$¿5aQl8...& ¼+½9É\$ GÂ^†
ZÛ7Í+œ^=9ô1`Zð(8¾)-bV15.L: l 3T\$D š\$" œ!©\$%F?GÂ^†+œ^R›8¾!©!6G@5 b~ ÊN09É\$

⁶⁵ ¼%Ÿ!l> \$ ')CE ôKí©)q!â! ^?N0F•9ð" ö(S.) è1#)- > 7Ícw4¥)¿8H> 7ÍcwhwbjZÛ ^? í See Hong Qi
äqßQ1 à *The Current Legal Framework for Voluntary and Not-for-Profit Activity in China: A 2003 Update*, 1
Int'l J. Civil SocietyLaw 93, 97(July 2003), available at: <http://www.law.cua.edu/students/orgs/ijcsli>

I h}k' í

)-6 9Ò'y 1cwhw_@_2íV '\$, QSQV^MMZbh 1h}k' ™ 09~8ý ¥b'G-I =òJýMā:x ÷ b~5x!äl
!â\$Å&e\$B! •)CEI ?d2 !Qn ì 7Î?J!Qn!t&Y)CE3T !Š!ä •L(\$Å15).-òlfR>L•RÚI !!+z4Ú ™cCE
!@b_!ëTp, è &8...!Š!ä •L(\$Å15 îcCE&~SCE[:b_!ë2&2 OnOd4¥R” œ+@Sk!Š00&8• è .!d^dV
G..!d^N 8• îN %ä ì.1\QI :-\$U è^MMZh}k'.À&~!t2&\$ç9•,)ç!r\$B í

%, :+i\ ^MMZ • 1%ä • 7Î1+9É\$ 9ô\$3.) • 1QSQV8¾&µ\$ +— #úIY °4¥ (βx°)ç!Üèc2
xbhL!9É\$ 1#^t8¾ •LVE{MZI ì@†&—I ,c&ç!© í

^7^

, :+5 .îíV '\$, QSQVI !N09Ò%*6 ! :_ 1 çhw9É\$ 4¥,c&ç!© è R>bh 19É\$ 4¥,c&ç!©I 4ÿ
&ç œ!TIT9~7Î1+.'&ç è bg9~#ú!;!rZ÷' ííV '\$, QSQV!rZ÷ è c2 x ç ©SCE%* !N0SCE%*! œ#ú1
I h}k'cCE&~!t2&\$ç!r\$B í 6ø.£+©Gu.À7x!ŽU€:Ë#ÿ' ,•.£+zI 3x(,c&ç!©<°1ž è 1%oMZ! bh:ÆI
,c&ç!© í ⁶⁶bg9~\$0!)CE.E î)•R'Xà1%oMZbh:ÆI 9É: í ⁶⁷

bhL,c&ç!©I •T>|}I 8¾_@_2íV '\$, QSQVI ^MMZ è\$B.)\$ #úIY)ç!Ü è!N0\$. ?d3T\$D è

⁶⁶ 6ø.£+©Gu3x(,c&ç!©9~9 1 4ÿ&ç ã., 9~ 3 14ÿ&ç!rZ÷#ú!;1 £í7Î1+iV&ç í ,c&ç!©4ÿ&ç!Š96 1 è bh
.À" \$ &~SCE9~8...hf& .ä\$% ç ©SCE%6ø.£+©Gu\$ ')CEíV '\$, KÍ)q?d ö ä Law of the Republic of Moldova on
Public Associations äM» 837-XIII &†?d2 äM»5 MoM84-37 9ö ä19961 59—178t ä í

⁶⁷ See Charity Scotland: The Report of Scottish Charity Law Review Commission, c13 (May 2001), available at:
<http://www.scotland.gov.uk/justice/charitylaw/csmr/csmr-00.htm>; Commonwealth of Australia: Definition of
Charities and Related Organisations, ch. 32 (2000) available at <http://www.cdi.gov.au/html/repor.htm>. •bh!* ,c
&ç!©O !Ë! bg9~S>.Ë!)I “íí 7Î1+QSQV,c&ç” í •T>^7^I&QIP Edward Yaansh, *An Experiment in NGO
Self-Regulation in Kenya*, 1 Int'l J. Not-For-Profit L.1 (September 1998), available at:
<http://www.icnl.org/journal/vol1iss1frames.html>.

6_ "7èSA' *^<lt"l^PJt?d. ?d è 1 £. ^bl?d3T\$D8L%/3xQé ñ)-8•Jý%ä •\$Á9É\$ I)¿!Ü' g
.!!IYQSQVI l`N0RÛSCE&• è.À&~!t1ñ4ÿ •5 \$ + ç ©5 SCEI)qh@ è çhw9œ%0! iíV`\$,QSQV í
bhL%ä •,c&ç!©I RÛSCE)! \$B.)íV`\$,QSQVI ^MMZ \$B.)íV`\$,QSQVI #úIY)¿!Ü è l`lò
\$ c . ?d2 è bjZÛ7èSA' *^<9ô"Rbj\$ c . ?d2 è 1 £)•\$%F?bl?dZÛ É8...! !t+“Qé í 5 .^!
#úIYQSQVI l`N0RÛSCE#÷cwiU ¼). •1%ä •I 9É\$ @!è!l&çl '¼ •0t!è.À8¾+“F•íV`\$,QSQV
I ! %0 èbh.À9~&~SCE).0t!è!l&ç ¼&` .ä\$% ç ©SCE%* í
%ä •\$Á9É\$ I -ç).@ hó! bV! k PDI cwhw\$AM ' œ%P^' è E \$°8¾).c&ç!©d[cœ9~l±\$ cw
hw!rZ÷l 3T\$D š íbhL\9É\$ î&~b©bV6_ "7èSA' *^<9ô6_mg.^! 9~\$ iíV`\$,QSQVI ?d2 !t&Y
íV`\$,QSQV ç ©%¥I F•r í 1â=óL\9É\$ I \$B.)&~!t&f\$¿?dhñ.0:t8... è bh.Àc #Ü! 9É\$ 9~8...&g
2&bV! ' & ì1 @ bV+© è9~8...&W&g2&bV! .L: í
& " ÊN0íí V`\$,QSQVMZ! k I 9É\$!CÁ5~ CîR•! !Qn GÀdhñ4¥R• 14¥+© 1 cwhwô
5T1â èi1#^tR'Xà1%oMZ •1%ä •9É\$ 4¥,c&ç!©9ô\$B.)l`N0#úIY)¿!Ü í =óL\9É\$ 4¥,c&ç!©&~
!t9~4í9~l±\$ cwhwl !rZ÷ è R> £9•, 9~#ú!" #úIYQSQVI !rZ÷ í 9É\$ 4¥,c&ç!©d[9~7í1++¥I
#ú!;!rZ÷ è&~!t9f+¶Lš15 ™"l^P&"k \$B.) Ò8¾*%o! &.\$"R>!è\$%o è1 £l±!! •Tf í

M»3.3 U MoLš2¶8 !...I ")7È

iíV`\$,QSQV1#^t&~!t")7È\$ MoLš2¶8 !... èœ2T. #÷d\8?^MMZ")7È1#^t).7í1+ ÊN09É \$
bjZÛ+~:x í

^7^

:È5ý9~!*)œ.EI ?d2 è , :+QSQVI &œL• il|l ì !P4í4¥?d.)!rZ÷!l&`G@&g9f è \$^tQSQV
2Tk . #÷d\8?^MMZ íbh8¾ •1 œ2T\ I ì bV\$•PĐFÿI \S.) í 1#^t#Đ^GiíV`\$,QSQV!TIT. •?w8•

&g9f! k 8 !...bjZÛ+—:x è1 6_!3MoLš2¶8 !...I ")=ò:x í ⁶⁸

bg1#^t#Ð^GiV`\$,QSQV"}7ÈMoLš2¶8 !...!t&g9f\$?È%7U')f4¶I}I "í, è :_iV`\$,QSQV
I ^MMZ8¾ É!):_ •)CE?JH&.ž#îqJH^HV èR>! .- ^™bh 1HMHT)•^t)CE0•Q^@ Bù! í=ó8... è&~
SCE!©0>9ª"}7È\$ MoLš2¶8 !...5¶I}I 7È ÉhÁ?J#îMtl bæ!^HMHT í ⁶⁹bh:AEI "}"7È1#^t#Ð^G í=ó
L&g9f1#^tb©Jt7Î1+ ÈN09É\$ í

!Ö8¾ èT»9ô^f è1#1â.îI}I I &g9f9~4ihß\$Á í " , è :_)CE ?d2 \$Á15.^:_L\O * I QS
QVä" , #ûIYQSQV àQh! E > I !§3o è c2 x è , :+•^tQSQVI I}I 4¶?È%7U')f&g9f É&u+¶ •
L\O * QSQVä" , !!IYQSQV à !©b^4ÿ9ôTy#û!!5ß_î4¶L•7Á!§3ol _Ó!6V!\$¿b©0Ç8o9Ò!:&f=óL\
!§3ol QSQVä4¶\$ 4ÿ&ç âc2d[è\$"?d2 1#^tL =ñ=óL&g9f í =ó+¶ è :+ •#ûIYQSQVI I}I
[:&g9f É&u •L#ûIYI}I è !Ö8¾bh!©.<Tf&.9ô É! •1E .)I}I R>5ß_îl d`g@.•!©[:G! &u
•L\I}I èc2 x ÈN09É\$ &~!t5aQI5 \$Ubh •&g9f í

9•&• è •1=ò1žI iV`\$,QSQV •T»8o9Ò!Š3ž&g9f ÉV`\$,2¶QSQV,í:+\ &g9f è c2 xiiV`
\$,QSQV1#1â[:\ >Ñ\r7ò è\$ _±!6\ x1#1â:È5ý?d2 \S.)bjZÛ\$•cÛ è \ x1#1â.•!è ÉiV`\$,QS
QV-cQ|9@hf4ÏL~O¾! #÷cw_±!6G! b'1âI iV`\$,I}I í &Q\PM8.7 U í I‡\$ I !I=ó8...&~!t
^MMZ •.E8?I V`\$,2¶QSQV9ô1•.äv`\$,2¶?È%7 í

⁶⁸ =ó+¶ è?d2 1#^t(S.)iV`\$,QSQV&~!t"}7ÈMoLš2¶8 !... è)-?d2 \S.)! 8?I 5 9¾2¶I ^MMZ9ô!... ä" , \>Ñ
6_"*F•! I)¿)I àl 3T\$Dš è î8o i•d\ 8?^MMZ }-9~ *)CE.E è" ,)- I "SQæ8> è.^ ?d2 !è \$%o59¾2¶"}7È è
CÁ&• >Ñ4Ï~I iV`\$,QSQVbjZÛd\8?I ^? èbh0•Q^4ÿÉ.îiV`\$,QSQV8L%/7Î?J66\$Á •L\ "©&r í &Q\PR)CE
)CE%0hñ ã 2001 1 !I9Ò)CE\$°54&Û ð "SQæ8> öä United States Department of State, Country Reports on Human
Rights Practice2001: Belarusâ iQàMh)¿)I ö ó <http://www.state.gov/g/drls/hrrpt/2001/er/8226.htm> ô í

⁶⁹ bh8¾R)CE March of DimesQSQVI I©.-7Ô! è&Q\PR<<http://www.marchofdimes.com/>>í

M»3.4 U \$%F?"}7È œSCE4¥#,,İ8...I MoLš2¶8 !..."}7È

, :+ • 'QSQV œSCEty0€dV&eE{MZI ZÛ É9ô"}7ÈMoLš2¶8&2.x7Î1+ ÉN09É\$ 1#^&-It
:Èÿ:_!*Lš1 965 \$UbhL"}7È í

^7^

ä a â"} 7È œSCE ö9r 8..."" èGÀ! \$ª MZ!!> !0 è • 'QS QV œ~SCE!rMoLš2¶8 !...bjZÛ}
7È í", è b©bVbæ(À^MMZI *%od'!©&~SCE9•\$- Ø!| :_L?É%7 É|)|&è8¾bhL?É%70•Q^&g2&
œ\$ &~SCE4¥ œ\$ &—?d í

)·bhO 3T\$D š ěF! !©4¥!rZ÷7Î1+I 2 0—1#1â&~!t96\$ç:_ 1 chw,c&ç!©4¥?dhñ!tVF2&^G
&~9ô. •MoLš2¶8 !..."}7È É!| •\$ªMZ!!4¥MZbæ(À!! 9@9ª9•I±b`l \$!e&—?d?É%7 è4¥R" è·
QSQVI 4ÿ&ç4¥F! !©&›3žI 3T\$D š ěÈ&gQSQVI I}| 4¥Qb: í ⁷⁰).¼ •I b~5x8¾5 _±!6aûLš
QhQv5 !!I 3T\$D š è bhL"}7Èb©0ç!©[:^3 É8¾&—b`l i)·\$ªMZ!!8¾?d!!1 £[:r7ò8... è í&~
SCE!6G@O !ÈI h}k' í

ä b â#,,İ4¥ R"> Qb ö?d2 &~!tS.) •L\š1 è 1âiV'\$,QSQVi #ô#,,İ 4¥> Qb8... &-It
& ?dhñ^†>Ñ\r\$Bh}k' í", è , :+F! !©)·2 \QSQV-ç!04¥ É\ ©%0?É%7I d\ h}k' ™\$%F?
! %N)Ö%*7ÛI ³?Í3ž\p èR› £+©=°I !è\$%\$B^=I %9%*)Ö&Û+Àç2&1#^t#D^GiV'\$,QSQVt,
. 8¾3ž\p\$=öl ,c&ç!©I cw\$•4ÿ&ç á^†>Ñ?dhñ4¥ chw,c&ç!©\$B.) š •=ôdV&e!älZÛ É8H Éb‘

⁷⁰ ", 8ýb©?d ™I b`!È&.\$" (doctrine of cy pres)í\$!:_ 1 8ýb©?d)œ.Ebh •&.\$"I ^I b• è&Q\Kerry
O'Halloran, CharityLaw, ch 16(2000)i)-U€:È#ÿ',•.£+z è3x(,c&ç!©\$ 9'5 \$Ub`!ÈI)| I 90%* í

1â í ⁷¹&>:Æ è :+?09~B+@I E{MZF•! 9ô: 4ŸF•! !©+©7ÿ è It.^•k @ &Y\$,IY\$AM I ! k Iè

\$%\$B^= èc2 x^tQSQV1#^t&~!t.Š>Ñ?dhñ4¥ ¢hw,c&ç!©I 5~. í

M»3.5 U #0\$ I ^?NÍ

1#^t^MQý • 1#÷)CE2¶I Qn •! \$! #÷cwiíV´\$,QSQVI I ^?NÍ è1 £.^#ú!!1•7Í í

^7^I

1#1âQf5•• 1%”5{! 4Ï9~=ò1žiiV´\$,QSQVI I ^?NÍ è 1 £.^#ú!!1•7Í è bh8¼í0Çd\ I í

É! "I53Ty0€ è !!!{i•\ 9~8H?d:Ç.- • 1+•L•I iiV´\$,QSQV8¼&µ0•Q^MMZ É?d!! í , :+ • 1

QSQVI I}I ì 2Ëcw4Ā).)ç ì F•! !©I 4Ÿ&ç ì ?d.)!rZ÷!IMØMØSCE+@[::t8• #ú!! í. •)o=óR> &f

IY í

, :+#ú!!SCE+@:th”iiV´\$,QSQVI ^?NÍ è.À&~SCE.iiV´\$,QSQVbjZÛ9f+©I i9~IYI I`lò è

&`F?7Î1+&~SCE2CE\UI Aë).h}k' #ó+¥ #Ï9~I)CE.E9É\$ cCEi•\ 9~8H?d! \r'y!•iiV´\$,QSQV0•

Q^4ŸMZ è. !{I I}I i9Òhß' hß\$Å8¼!O x í

É! Qf53#ú!!' 7Î1+I \$,IY è 1#^t9~ •+æQn •! #÷)CE2¶I iiV´\$,QSQVI ^?NÍ í ⁷²).9~!*

⁷¹ \$ cwl &.\^3ž\p&~SCE!6G@\$!e1ñ1žI #,,Ī è !JR>9~2T\ bjZÛ&‡?d1 k í ð0>SÛ> ?d\$ ö \S.) è , :+MoLš

?09~I‡&\S.)\$!e è KÍ)qI N0F•9É\$ I 1/54Ÿ&ç6_\$\$%^†>Ñ82TĒ &{1•!©^= í “, :+bhLV^†>Ñ ?09~2&\$ç4öZÛ è

\$~.0?dhññh &~!t6 9ÒGÂ^†!&{iU!© ^= è1 £&~!t ZÛ” Iè ÉbhL\ !©^=I Ê0¼4Ī !:9~ I \$B.)! %0I 9Òhß r”

ð0>SÛ> ?d\$ ðM»4 MoMØ69ð í

⁷² %æii0•Q^•I ^?NÍ7Í).Qà ™ è &Q\Rhttp://www.socdev.gov.za/NPObQà™ ^?NÍ\$!\$%04Ï9~iiV´\$,QSQVI

&œL• !P)Ī ì I ^?† ì I ^?8t9@!t&Y?wg•I ^? ì "è ©4¥r7ò8t9@ í ?d2 \>ÑiiV´\$,QS,c&ç!©I ÊİŠ “!t7Î1+

)CE.E äiv'\$_QSQV&~!t). œ&vI)¿8H^MMZ ¢ œ&vI)¿8H^MQY#ú\$ I ^?NÍ è !Ö8%4Ï9~íV'\$_
QSQV).&“)¿^MMZQW=ñ áI 3T\$D1#1â.)9@>Ö2Ê4ÿ#÷)CE2¶I I ^?NÍ ¼ #ú!cCE&~!t:th" í 73
#÷)CE2¶I I ^?NÍT,. 1#^t^?b 9»)CE4Ï9~I íV'\$_QSQVI &œL•ì)¿)Ïì !r Z÷!ì !|ì ì ?Ê
%7U')fMØMØ9~hß!Ö8•JýI "p2p·î7Á\$¿GÂ^†8..)è8HI ^?NÍ ì I•Q6I ^?NÍ4¥R"#÷cw2¶I ^?NÍ
9»a:1#1â&~!t6_ "9f+©)¿\$!e"p2p è%"5{QSQVI MoLš2¶8 !...! ^MMZGÂ^†8 !... í

M»3.6 U &—1 •\$•MZ

1#^t9~8•JýI \S\$"#Ð^GiV'\$_QSQV&—1 \$•MZ4¥!t&—?d8H1ž&g9f É\$!e?dIIIÖ8% œCE
1Ébz í!Ö8% &~!thß\$ÁíV'\$_QSQV •V'\$_2¶QSQV&—1¥R"hß\$Á#úIYQSQVb©bV&—1MZ\$•
9f É!!!YQSQV í

^7^I

#ú54 ™!t&YT,. •L\$!e&~!t1 ?j!7<I 1ñ1ž "»^1 •=#ú0'\$Ü •1 15!][:wg•I ^?I íV'\$_QSQVI &œL•í
&Q\ÏíV'\$_QSQV?d ää Nonprofit OrgaizationsAct, no. 71, vol. 340, no. 18487» 2 MoM249ðM»2 ðä 1997
1 129—38t á í 6 #Ú\$ ')CE' \$!e •! * ¼ «=¶)CE.E î0•Q^•I ^?NÍ7(íQý).)oE Qà ™ í \$! 6 #Ú\$ ')CE è &Q
VP<http://www.justice.cz/cgi-bin/sqw1250.cgi/df_hledsqw>í

73 Iú\$ k I ?d2 \S.)! bh:Æ • L\$Á15 è"íV' \$_KÍ)q' _±)qI I ^?NÍGÀ íí V'\$_QSQV4Ï)¿I \$-Q6?dhñ_@
_2" í ðIú\$ k \$ ')CEíV'\$_KÍ)q' _±)q?d ö ä TheLaw onCitizen Associatiosand Foundations of the Republic
of Macedonia»4 cw\$•M»439ð ä19981 69—258t á í=ó +¥ èIú\$ k I%cCE8>L`8ýd[0'\$-Q6?dhñ^M9~#÷)CE
I 2ÊI ^?NÍ í&v ™ èM» 519ð í

iiV`\$,QSQVI &—1 4¥\$•MZ •T»9ô^f1#^tTy3Î)¿!ë\$%\$B.) 74&~!t\ >Ñ=óO d\+¶\$B.)i•GÀ
9•mg9Ò%*9É\$ ä" , 4ÿ&ç+¶!©4¥R" F! !© á!ë\$% è1 \ >Ñ\$ ¼9~QI.^+©7ÿK÷_í& ä" , 2/3
4¥3/4 áí

M»3.7 U QW=ñ \r7ò' @"N&

1#^t#D^G V`\$,QSQV 9•mg9Ò%9É\$:È5ýGÂ† èTyZÛ" \$%QW=ñ^tQSV ©%0?É%7I \$B
) è . 4ÿ?d2 \S.)\r7òLš1 è 1 :È5ý?dhñl \$B.)`QSQVI _Ó!6bjZÛ@"N& ñÉ\$Á\r7òl \$B)
1#^tGÀ?dhñlë\$%4¥R"&~!t& E{MZI ?dhñ6_ \$% TM^Xl#^t9~&—F•l TM^X9@hš2T\ 8... äí V`
\$,QSQV?d1#^tE \$^S.)bh!*9Ò\$, í

^7^l

iiV`\$,QSQVI Ty3ÎQW=ñ\r7ò' @"N&1#^tc 29&—F•l Lš1 è !t"l53"É9Ò!!' \$!e\$, .B\$
OŠ!l í)-9~!*3T\$D š è " , #ùlYQSQV5n\r7ò8... ðd2 &~!t&—F•)¿\ >Ñb©Jt7Î1+ ÊN09É\$ 4¥;O
.nh è!tJý"! :È5ý^tQSQVI MoLš2¶8 !...4¥?d2 \S.)9ô&—F•\$•cÜ_Ó!6 í 75

T,! 1É\$ÁQW=ñ' \r7ò è :+ • 14¥+© 1cwhw4¥R")OE.E9É\$ 9~9Ò\$B.)QW=ñ4¥R"\r7ò • 1íí

⁷⁴ 0f%a8>)ô?d2 \S.) ö" 3 14¥ 9f+©l KÍ)q4¥QSQV&~!t&—1 4¥Rã&— è!Ö8¼ œ2&5î.B\$!e1â! !!)-&—1 \$Ü.^

&—1 &"8H! :9l \$!e9Ò\$, í " ð#ùlY2¶KÍ)q' KÍ%ÉQSQV?ä The Law of Charitable Associations and Community

Organizations»6 MoM26 9ôM¶ =í ä 20001 á í

⁷⁵ &Q\p öiiV`\$,#ù&†KÉU'?d")=òDx ö ä Revised Model Nonprofit Corporation Act »14 MoM14.039ð ä R

)OE2 0—%p!©l0881 á í

V`\$,QSQV 4b5K\$ _±!6 è4¥R”bjZÛ64N0 bh&~SCE.~! iiV`\$,QSQVI E{MZ2¶¶!t&Y?É%7I 1•.ä0µ
9ô.a3ž í É! Qf53iiV`\$,QSQVI ?É%*’ E{MZ2¶¶ ðd2 1#^t.^AG+©bl?dZÛ É(S.) ¼hfLš15I 3x
Qé698L ä" , Qé=Í á í&Q\PM»8.7 U \$! ?d2 \$Á[PI bj •=ô^7^! íQW=ñ?d!_Ó:Ë!t&Y\vr7òii
V`\$,QSQV1#^t8¾9•&•I 4Ú>Dl#1âGÀ)CE.E!T!Tg .^c2!*: \$ ’d\ì S 8o2[3]I bl?dZÛ ÉR>dV
&e íhóii9~0µ9ô œ&~5ì)ml 5î.BI O¶bz& hø è &µ\$~1#1â).dV&e^t698L\$ÛQh! iiV`\$,QSQVQ/=ò
g^~I 9É!© í 76

, :+ • 1)CE9É\$ 9~9Ò,ZÛ7ÍLš1 \$B.)QW=ñ c2 xL\ZÛ7Í \$B.)1#1â&-!t[:6_` &‡?d0
:t í). TM^XQb9í Ú\$Û4¥ TM^X9@hßQ^bV Ú\$Û èQW=ñ Ú\$B.) œ1#G@7x í\$! QW=ñI 9•" 8H:x8¾ è
^89~\$ 7Í1+9É\$ 4¥;O.nh & ?dhñG^A^t&‡?d TM\vr7ò í

?d!QW=ñ Ú&• e#^t:Ë5ý^tQSQVI MoLš2¶¶8 !...4¥9•mg9Ò%*9É\$ I \$B^5-QSQVI _±!6aû
Qh&u • 19^O !ËI}I I iiV`\$,QSQV í , :+?09~bh:ÆI 5~!s è 9~N0b%9ÒI ?dhñ1#^t\$B.), !ä.
_±!6bjZÛ&—F•\$•cÛíóii • 1iiV`\$,QSQVI!j9ô?09~64&fbVd\+¶¶I #ú\$ _Ód`4¥R"!§3o è &µ\$~1#
^tJý"lQSQV\vr7ò&•I _Ó!6 œ2&?Ð#ò\$^MZII ìY&ç iF•! ì mQ6N0F•I!&ç4¥iV&ç Ú4Ú &Q\PM»
5.4.žU í, :+?09~&—b^l QSQV64&f\vr7ò ÚQSQVI _Ó!6 è?d2 &~SCE!©\ >Ñ.~^t_±!67Á1á)CE.E
4İ9~ è\$ G-! •[:\vr7òI QSQVO !ËI }I í 77

76 ", è íhw\$ ')CE?d2 \>Ñ è 7Í1+).6_ ^X^K^t>Ñ\vr7ò Ú\$Û è 1#1â&`\$%~="b©Jt è \>ÑKÍ)q4¥_±)q)· 6
19— Ú\$ 7È=ò\$ bl?dZÛ É í õ íhw\$ ')CEKÍ)q' _±)q?d ö ä The Law on Associations and Foundations of the
Republic of Yemen à 20011 M»1 &‡?d2 à èM» 4 MoM¶ U M»44 9ðM»2 =Í í

77 =ò8 ¼4İb•I &.\$~1#^t8o •" +¥)çb^G-! 4İ9~64&f7Í1+*%od` i#ú!5B_İ4¥d\+¶¶L•7Á!§3oi iiV`\$,QSQV è
!Ö8¾, :+1 œ-ç).bh!*3T1ñ è\$~&-!t#Ð^G\$ & 4Y&ç\$•cÛ í

M»)jMo ?JF•Qb:

=ò1žìV´\$, QSQVI \$cw?JF•\S\$`*%9»™9~)jL\O * ö ä 1 á?d2 4Ï\ >ÑI ÷ä 2 ábCbV
umbrellaQSQVI\$ leQSQVI Ty2 l`N04Ï\ >ÑI ÷ ä 3 á5ß_ï!!' \$!e_Ó%8!!4Ï\ >ÑI ÷ ä 4 á.
#÷TyZÛ\$B.)I í 9»Mo&yg .^?d2 \S.)I 1É\$Á2¶\S\$` í \$! \$ cw54&Ù' l`N08Hiñl 1É\$Á2¶\S.)
)·M» 8.1 U ^7^l èTy2 l`N0)·M» 12 Mod[^7^l í5ß_ï!!\ >ÑI \$ cw?JF•\S\$` È\ bCbV&—&›9ó
Q5.) èM»8.5 U ^7^l bh 'h)k' í

M»4.1 U .^MoLš2¶8 !...I 1É\$Á2¶\S.)

ííV´\$, QSQVI *%9»9Ò\$, hß\$Á' 9Òhß1#^tGÀ?d2 \S.) í=ó+¥ ãíV´\$, QSQVI MoLš2¶8 !...
¼1#^l\S.)`BlfQf5•^tQSQVI b_!è' ?JF•l 9•lYhß159ð=Í íl©&ç\$ÁQSQV' íll©&ç\$ÁQSQVh
l^l\S.)&~!t9~4Ï œ&› í

^7^l

?d2 1#^t.ííV´\$, QSQVI :_!*9Ò\$, ì 9Òhß' hß\$Á%/!t\S.) í ", è)·+¶ +©7ÿ3T\$D š é#
^l\S.)mgQ6N0F•l&ç ì F•! ' íV&ç!:&f9~hß_?lŠl "l53 í ?d2 1#^t8•Jýl\S.) è •1=ò1žl íí
V´\$, QSQV9~9ÒQ£Qb&—5ð~ì±!6lt&Y` ^X' [:^X è .À, &›\$!e=ò1žl ?d!! •Æ í ?d2 bg1#
^l\S.) èL =ñ\$•cÜ\$, @5 í

=ó+¥ è=ò1žl ííV´\$, QSQVI MoLš2¶8 !...bg1#^t%”5{ •!*\$! d\+¶! k l 9ð=Í í ⁷⁸MoLš2¶

⁷⁸ &Q\p%ÿ15.È\!)?d20011 M»16&t?d2 ò_±)q?d ö ä Law of the Republic of Indonesia, No. 16 of 2001,

Concerning Foundations M»2 MoM†79ð ä2001 1 á í

8 !... ¼1#^t^1#ô?d2 \S.)| &"L\hß\$Á è " , œ2&\$•cÜ\$, @5l L =ñ2¶\S.) í ⁷⁹?d2 1#^t\ >ÑMo
Lš2¶8 !...hÿ8•QSQVI l|! !t&Y*%o9»! ?JF•Qb: í " , è MoLš2¶8 !...1#^t5-8•^tQSQVI 9•mg9Ò
%*9É\$ ä!©&ç+¶!©4¥F!© á è1 £ \S.) •1 \$ ÍZÚ!©^=l 9•!Ý=°7ÿ í bg&~!t\S.) F•! ©4ÿ
&çl 9•!Ý!l7ÿ èbh 17ÿ-æ1#^t"l5•).b .ž\š<°\$ ä" , 3 !! á í ⁸⁰9•mg9Ò%*9É\$ l *%o9»9Òhß
1#^t[:8•Jý\S.) è , :+. 5 RÚ9Ò6 ! !e!l9ôZÚ" è bg1#1â\S.).^bhL\6 9Òl hß\$Á í " , è Mo
Lš2¶8 !... î^G"lGè! 9•mg9Ò%*9É\$ "}7ÈMoLš2¶8 !...4¥&—QW=ñQSQVI 9Ò\$!©&ç\$ÁQSQV
b©0Ç1#^t\$ +-\$!eN0F•9É\$ è)o É. !{8ok .^!©&ç_@_2 í

?d2 œ1#\S.)7×F !Ý š1 £PÐFÿ! ?JF•Qb: è E \$°8¾.\S<°b .žl QSQV í ?d2 1#^t#Ð^G
iiv`\$,QSQVMQý\$!e9É\$ ä" , l` !© !k h} , c&ç!©4¥.0^0,c&ç!© àè &y\ \$^MZ!! 4¥9•mg9Ò
%*9É\$ 9~=63ž3Í í&Q\PM4.2 U l\ >Ñ+¶* l iiv`\$,QSQVdVG.9f+œ9Ñ! ?JF•Qb: 8¾&—F•l è
" , è \>ÑbM\$¿ •.)\S<°l #ùlYQSQV^MQý.0^0,c&ç!© 4¥GÀE{MZl ?w\$!©^00—.0^0\$ _±%054
&Ù í

\$^MZ!!b©0Ç9~l‡1â+¶l TyGÀ[Pd^9Ò9ô^M^0iiv`\$,QSQVI \$ cw?JF•Qb!tA`B\$ E .)l
i•>Ñ è!Ö8¾i•\).MoLš2¶8 !...d[8•Jý\S.) í" , è\$^MZ!!&~!t\S.) è 1/3 l 4ÿ&ç&Q%/: 4ÿ1
15!©&ç+¶!©l 9•!Ý?d.)l7ÿ è4¥R"\S.)Ql.^+©7ÿ ä" , 2/3 4¥ 3/4 á_í &>4Ü&~!t"é\$%o\7òQS
QVI \$B.) í !©&ç\$ÁQSQVI MoLš2¶8 !...1#^t\S.)!©&ç\\$\$"è \$!©&ç_Ó:Èl \>Ñ ì !©&ç_Ó

⁷⁹ 4ÿ&ç imgQ6N0F•l&ç' F•l i•\ ?w3žbh!*?d2 hß\$ÁU')f è !e!{_@9~"p4ç Ø%09ô.0:tMoLš2¶8 !... èÖ8¾ œ
2T&g4ÿ?d2 ç.E í

⁸⁰ ^MMZ4i•F•l l 9•!Ý!l7ÿ1#^t.lđ^ . è !lR> œQh^MMZ8?l iiv`\$,QSQVb^4ÿ)•iM lÖ8¾ &~!t\ >ÑbM\$¿ •
)\S<°l iiv`\$,QSQV2Tk 5t9~ • 'b +¶l F•! !© í

:Ël 9 "ëlt&Y!©&ç4¥1•hól \S\$” í

hól ?d2 TMI •T»\ >Ñ+¥ è MoLš2¶8 !... ¼b©0Çbgi•\ 9~hß\$Á2¶4¥L =ñ2¶\S.)!è'NVF2&
L•7Á!\$3o4¥64&fE .)5ß_í!!l 5ß_í í " , è &~!t 5 l)l hß.) É#ûIY! © è &u+¥ ðß\$ÁQSQVr
7ò8...l \$, @5' _±!6\$•cÜ&~SCE î8¾2T\ l í

M»4.2 U MoLš2¶8 !... ¼&~b~5xl 9ð=Í

=ò1žl iíV`\$,QSQVäb©bV\$ \$ªMZll4¥9•mg90%*9É\$1#(t)-?d2 \S.)l U')f\$ 9~1 ?j I

TyGÀ9ô^MQý i7È&g?JF•Qb: ' b_!ë8H1ž í

^7^l

MoLš2¶8 !... ¼2Tk ^MQý • 1*%9»:Ö:£ ð49~\$! l)l ' ?JF•Qb: MØ*%9»! k l *%9»\S
) í

&u •8Hiñ è) o ÉíV`\$,QSQV!©&g%¥' & ` .ä è îi•\)-í*%9»! k 8Hiñ9~C ?Ê2¶ í œ1#^t
íi2&")7ÈMoLš2¶8 !...4\$CE!è\$%o!tđ .žl &g%¥ ä" , ^MQý • 1_±%0,c &ç!© ã)o=ó è1#^t#Đ
^GQSQVI 9•mg90%*9É\$:È5ý?d2 ' MoLš2¶8 !...l 9ð=đ ëb_!ë ¼l QUU h)k'\$Á.)\S\$” ì \$Á
154¥R”!è\$%\$B.) í⁸¹ • 1QSQVbg1#^t&~!ti 8...+-%/4¥\$^ . F•! l !l7ÿ ä î^G?d2 ' MoLš2¶8

⁸¹). • 1 œ&›.Š0Çl \$3\$Bd[è #ÚQæ)ç!) .9?d?dhñ\$3\$B@bKíTyGÀl &° Ø î%”5(! \$ªMZll\S.)Kí)q\$ cw?JF•
l TyGÀ í ?dhñ\$3.) ò#ÚQæ)ç!)Kí)q?d ðM»11.39ð8o7x ðt9ð\S.) è :_! k 1#1â)-Kí)ql MoLšQU\$” ¼\S.) è
R?dhñ3 Ébh! k 1#^t!ŠGÀ\$ªMZ\$B.) è4¥R”)-\$! \$ cw?JF•l \$!e8 !... ¼\S.) \$!e í #ÚQæ!) .9?d?d
hñ20001 39+-\$3\$B è7í1+#ú54M20&þ Official Gazette No.20ã 20001 29—168t áíSee Dragan Golubić,
Croatian Constitutional Court Strikes Down a Number of Provisions in the Law on Associations, 2 Int'l J.
Not-for-Profit L. 3 (Mach 2000) available at: http://www.icnl.org/journal/vol2iss3/cn_croatia1.htm.

!... ¼\S.)! +-\$\l hß15 åè1 £&~!t !Š' 4¥73g• N0F•!l&ç í)-?d2 #Ð^GI U')f\$ è 9•mg9Ò%*
9É\$ 1#^t9~ 9Ò)•\$ ^3 É 2T\ 8...^MQy?Q6N0F•9É ä", &" L\ chw,c&ç!© àè1 £.• Ty0€l cw
\$•RÛ9Ò6 ! \$ ZÛ" í

M»4.3 U \$ªMZII ìmgQ6N0F•!l&ç ìF•! ' iV&çl _?lŠ

\$ =ò1ž4ŸMZiiv' \$,QSQVI \$ªMZII ìmgQ6N0F•!l&ç ì F•! ' iV&ç œ1#iiv' \$,QSQV
"É%05 5T !l_?lŠ í

^7^l

=ò1ž4ŸMZI iiv' \$,QSQVI \$ªMZII ìmgQ6N0F•!l&ç F•! ' iV&çb©0ç8ok .òZÛiiv' \$,QSQV
l "@=í ì "É%04¥\$!e Ø%0 1âCÁ ðe !{&~!tb©bV&u^1&—&›9ô5 5T !l_?lŠ è", F•! Éiiv'
\$,QSQVI "@=í6_ "5T"l í "p4çl 3T1ñ\$" •=ó œ&› í GÀ! "p4ç1 iif?d!! è &f4ç!l\ .^\$ É! "p
4çR>&`G@l 4Ï9~!è É4¥ œ!è É5 5T !l_?lŠ í .! iif?d!!! %P!©4¥KÍ)ql 4Ÿ&ç9ô^f è ì8¾,
=ó í

1â • !l!l!0t!èl QSQV\ 5 5Taù5 _?lŠ8... è ^t !l!l!CÁ\ .^\$ ZÛ É5 5T_?lŠ í ", è •
1iiv' \$,QSQVI iV&ç)-m m •b .!l QSQVI ? aò8... è)obV+À!³.B! M» ~!l è)-9~!*)CE.E è ,
:+iV&ç.-)0t!èbVLš ¼4¥ É! 0t!èl}l R>1•aò è \$~iVG.=ó!l iiv' \$,QSQV&~SCE\ Ébh 15î.B
5 5T_?lŠ í bh8¾ 1_!l !™ã respondeat superior à &.\$" í !Ö8¾èiiv' \$,QSQV&~SCEl aù5
?lŠ1 œSCE+@#Ûhó !l!l?lŠ í

% mgQ6N0F•!l&ç' F•! 1#^tJy"lQSQV5~Cö?d2 l\>Ñ9ôb_l!ä", > ?d ì %B%7?d\$ le
•T» ?d2 \S.) à è1 £1#^t.À \$ 7Ô3ž4¥bVÀl !è É4¥ œ!è É è.^ QSQV4¥&fIBM» ~!l5 5T_2

IŠ í

^7Λ

I%#x\ GÀiV`\$,QSQV.^Ty0€I ZÛ É5 5T_2!Š ðÖ8¾ è:+mgQ6mgQ6N0F•I&ç' F•!)-.ô
 ZÛRÛ%0bVLš ¼9~7Ô3ž4¥bV+À!èî&~SCE\ 5 5T_2!Š í , :+mgQ6N0F•I&ç' F•! I ZÛ É&—
 F• è 1 £\$%o! (3ž è c2 x!e!{8oi•5 5T_2!Š í ⁸²!Ö8¾ è:+mgQ6N0F•I&ç4¥F•! I 9~7Ô3ž4¥
 bV+À! !è É4¥ œè È.†f! M» ~!I5î.B è •T»9ô^f&f.B!I9~9Ò` ^XmgQ6N0F•I&ç4¥R”F•! 1
 !! è!t&Y^tiV`\$,QSQV í

9~1)œ.E ä" , U€)œ à .! &f4ç!! ä fiduciary à I ZÛ Éb'G. •T»bV+À:~\$U èR>&u •!*)œ
 .E ä" , R)œI +¶+©7ÿ0m à b'G-I 8¾d\+¶bV+À:~\$U í!Ö8¾8o^I5~Cö'yL:~\$U è&y\ &f”p! Ap
 `B! ~Ö ©\$38<\S\$” °äP?wdY82 àè.À œ!©!T!T)o É!e9~g”^~R>5 5T_2!Š í

, :+iV`\$,QSQV)o É !II g”^~ZÛ ÉR>& M» ~!I7¾!g! 5î.B_ã# d` è . 1#1â9~9Ò` ^X+À
 RÛI mgQ6N0F•I&çF•! 4¥iV&ç í 2 +©)œ.E#Ð^GiV`\$,QSQV).GÀM» ~!I6_ I &) •^X^K ¼ è
 g .^mgQ6N0F•I&ç4¥F•! 6_ \$%o^†>Ñ`đhñ •1 .0F• í , :+iV`\$,QSQV0•Q^r7ò4¥JÄ!6 è É!

⁸² bh.À8¾4!^ç! “~Ö ©\$38<\S\$” è. îb'G! iV`\$,QSQV í bh ^\S\$”!I53F•! #Û! É!)-b_!èbVLš ¼&—F•R>
 (3ž”è \$%o!\$B)5 5T_2!Š è & " bh !*\$B.) &•9ô[: &F?^ QSQV\$çí BB-¶(\$!) ?d2 \S.) èF• ! 4¥ mgQ6N0F•I
 &ç)-š \$!9đ!...š[:\U É.ì \$! Ty0€I RÛ_2 è ä 1 à É! b' 1âI} I R> (3ž)ç”è \$%o\$B è ä 2 ä. ^ ! \$B.)I!
 k ?09~ d\+¶! !I!\$, IY ÷ ä 3 â! \r •\$B.) I!k 9~\$ I !.- è 1 £ &-F•)ç!† ”p\$,4 1â2¶ ÷ ä 4 â&-F•)ç!†
 ”p è \$ \$B.)Mµ&—QSQVI 9•+¶(\$, IY†d2 bj •=ô\ S.) è \$! M» 4 19đ!... ¼! “&-F•)ç!†p” è “hóí+”! &):Æ!Û
 QýI &—F•M» ~!Icœ œ!©5•9~&):Æ\QC# è &µ\$” è† 9đ!..& \U É[: Ap`BíBB+¶(\$!)Räc5 ö 1999 1 .^#ú &†?d
 bjZÛQ^?Ý7È!ø! ?d2 ö ä Corporate Law Economic Reform Program Act of 999âM»1 cw\$•M»2DMoM†80 9đ
 M»2=í í

hÁ=ñ&f.BI M» ~!I2& œ\$ç7à?Ý èM» ~!I9~9Òlf64` ^XI±\$ I mgQ6N0F•I!&ç ìF•! 4#IV&ç í

.ÌN0iíV`\$,QSQV0Ç0Ç_¼ ý ~g~^~' H 20E errors and omissionsà "lhø è ÉmgQ6N0F•I!&ç ì

F•! 4#IV&çl _ã# _2!Š!t&Y^X^K_ÈG-6_ "*"lhø è !Ö8¾=óO "lhø •T» œ@Dle7Ô3žl 4#bV+Àl !ë

É4# œ!ë É í

M»4.4 U 2o.- ì%\$%X' "I.U Ø%0

\$?d2 1#^!S.)íí V`\$,QSQVImgQ6N0F•I! &ç' F•! .^ QSQV09~2o- Ø %0 è).ôZÛÛ²

8...1#1â.¹! QSQV(.Ì?w3ž Ø%0' %\$%X Ø%0 è1 .^QSQVI í#01•"p2p"l. 9É.U í

^7^l

bhk \S\$`O !È! b'G-! \$!e?d!!! \$! mgQ6N0F•I!&ç' F•! I \S\$` í . &~!tS.)-ííV`

\$_QSQV?dd[&~!tS.)-ííV`\$,QSQV?d!t+¥l %äZÛ?d Ú ¼ è 4#R" èbg&~!t.À!ë É • 1?d*n

¼0•Q^Dñ)%o1%oMZI •T»\S\$`R>-ç). Þ³

% íV`\$,QSQV9»a:4#!Š!äKÍ!©™l \$!e&f.BR" è1#^t&~!t.Àbh!* Ø%0l bl&\6_` ^X ^K è

ltVF2&?d2 7à?Ý í

^7^l

œ!T!TííV`\$,QSQV9~9Ò6_` ^X^K!t"l53Ty0€l 9Ò\$, è)-9~!*)œ.E è ;O.n.'4#R"7Î1+2 0—

ì9Ò!rZ=-ííV`\$,QSQV6_` > ! ^X^K íGÀ! 2 +©ííV`\$,QSQV&W.ž&W1À è œSCEQf53Ty0€l 9Ò\$, è

⁸³ \$! b'G-! F•! I ?d2 \S\$`l •T»^l b• è&QlP Thomas Silk, *Corporate Scandals and Governance of NGOs*

in America, 1 Int'l J. of Civ. Soc.L. 19 (July 2003), available at <http://law.cua.edu/students/orgs/ijcsli>

E \$°8¾).` ^Xí•\ b +¶I _ÈG.' &"L_@5T8... è)or>bhL\\S.)8¾&~&el í ⁸⁴

^X^K&~!TGÀ9~^X9ÒI !I+z6_` Æ>^•9~^X9Ò0Ç0Ç&e\$B! • !I.! ^X^KQb:+I \$,IYI±\$

Lš15 í œ&.)CE.EI ?d2 \S\$` œ&› ðÕ8¾+¶I+©7ÿ)CE.E\ >Ñ&.&Ù).6_` •k ^X^K Ú\$Ü^P8•Ty0€9~

I/f64I !I\$,IY í

M»4.5 U \$,IY\$AM I L =ñ

\$?d2 ' íí V`\$QSQVI \$ cw\SMo1#I \>Ñ mgQ0F•I! &ç ì F•! ' iV&çç #ÜTy0€I ' ! !I

4¶Õ ©\$,IY •QSQVI \$,IY Úhf&`G@!Š!ä.-hÔI 4¶Aë)-I \$AM í

^7A

ííV`\$QSQVI 9É: ^MQY' ?È%7U')f9~^G+©0)1' è !I •ííV`\$QSQV4¶R"!t:_L8H1ž •

ííV`\$QSQV&`G@ \$ Räl QSQV!6G@ \$ OŠI 3T118¾7ÿ œSk7ÿ Æ•Jy\S.)1#! L =ñI \$,IY\$AM

I O * \$o Ý œ&~SCE í•1, I r\$B8H?d8¾ è)•T»\S.)d[L =ñ\$,IY\$AM è CÅ&•GÀ?dhñ 1:x8<

.)8¾&µ&`G@! bl&\S.)I ZÛ É í ⁸⁵ î&~!t \>ÑííV`\$QSQV:È5ÿTy0€I E .)3T1ñ è \$Å.)Ty0€I

⁸⁴).•1 : M~" -ß ¼ è&f4ç! ZÛ É+À1â ðmO.nh bj ZÛ! 1 k è^† >Ñb#À;Om ?dhñ äprobate cour!Š ' &#

8?I &f4ç! í bh.À8¾L`QBE 8>^X È7èbæ!6:ä Kona Enters v. Estate of Bishop å51F. Supp.2d 104D. Haw.

1998å èaff'd, 179 F. 3d767å 9th Cir. 1999å í bg&~&QVRandall RothOverview of the Bishop Estate Controversy,

1 Int'l J. of Not-For-Profit L. 2(December 1998)availableat: <http://www.icnl.org/journal/vol1is2/indexhtml>.

⁸⁵ ", èhÍ.£0f.ÈI)?d2 \S.) è "L =ñ\$BMå9É4¶4öZÛ9É\$ 4ÿ&ç4¶\$ iV&ç •ííV`\$QSQV ÚhfI &`G@\$,IY\$A

M í " ðhÍ.£0f .ÈI)\$ ')CEííV`\$QSQV?d ö ä Law on Non-Prfit Organizations of the Republic of Albania, åäm»

8788&†?d2 åM»5 MoM269ö ä 20011 79—7 8t å í QSQV&~!t& ?dhñ^†>Ñ.À\$,IY\$AM .TfI 5î.BVF2&_ã# í

\$! \$,IY\$AM \$!â! \$ cw\SS" í

)·9~!*)CE.E è c #Ü\$,IY\$AM 4¥R"3xQé\$,IY\$AM 8¾ •9ðDñ)%oJýMZI ?d2 \S\$`G·! +“!

&f"p_â)¿!Ü! !Š!ä!! è)o=ó.ˆ! íiV`\$,QSQV?09~2T\ ^MQýE \$º! \S\$" í

% êAë)-I \$AM T,.. 1#^! !t5:iÁ

^7^!

?d2 ' íiV`\$,QSQVI \$ cw\SMo1#^! >ÑmgQ6N0F·!l&ç iF·! ' iV&ç5:iÁ!e!{I Aë)-\$,IY

&~SCE •íiV`\$,QSQVI \$,IYI‡\$AM I 3T1ñ íCÁ&• èQSQV&~!tb~5x •!*8H?d9ò\r\$BAë)-I \$AM è

bh%"5{1'9Ò ì&e@ Z÷\$B9Ò4¥R"bj •=ô.0:t í

" , è QSQV •T»&~!t\ >Ñ9~\$,IY\$AM I !!bjZÛ5:iÁ è CÂ&•&e@ \$.ˆ!‡\$ h}k'bjZÛ^7^!

' !è\$%\$B.)I _Ó:Ë í bh:Æ è:+ •!Ü5T!ŠíiV`\$,QSQVF·! I !!+z î8¾ •.E1â)¿g...ZÛ! mgQ6N0

F·!l&ç è c2 x.ˆ! ^tiíV`\$,QSQV1#1â)·'yd[1•MZg...ZÛ ©%04¥2&\$¿_Æ=Í! h}k' è=ó!1#1â[:&e

@ &Q •\$B.)I _Ó:Ë í ⁸⁶, :+`B+@+©7ÿ! E{MZF·! &›3ž2CEGò\$,IY\$AM &~!t6 9Ò4¥R"5 \$U-ç)·

\$,IY\$AM I !38ç í 1âE{MZF·! &y%íF·! !©! . 7ÿ8... è íiV`\$,QSQV&~!t.À, !ä\r\$B\$,IY\$AM I

h}k'& ?dhñ4¥7Î1+ ÊN09É\$ ^†>Ñ5–KÉ í.ˆ\$,IY\$AM !38ç! 6 9Ò4¥5 \$UcE1#^†dVG· òiñ1ñ1ž í

hó! Lš1 2¶\SS" +¥ è ?d2 bg1#^!S.) è íiV`\$,QSQV •\$ mgQ6N0F·!l&ç iF·! 4¥iV&ç Úhf

I Q^?Ý!38ç2Tk 5~Cö#ú1 I 0')É!†:ËbM4ÿ è 4¥R" è^1MZI 9ð=Í1#1â9f9~\$,! íiV`\$,QSQV í &Q

&› ™ èM›279ð í

⁸⁶ bl&\bh •&.\$" I •1" -ß8¾ Stern v. Lucy Webb Hayes National Training School for Deaconesses and

Missionaries, 381 F. Supp. 100â D.D.D. 1974â í bh 1:x" 8¾R)CE\$! 3x(&f4ç!ll Ø%0' _2!Šh}k'! 9Ò,•

:x" í

\PM»5.3 U í

& ãíV`\$,QSQV1#^t9`9Ò` ^X\$ mgQ6N0F•!l&ç F•! 4¶IV&ç è ^†>Ñ\$ _ã#)o\$,IY\$AMR›
&`G@l 5î.B è4¶R".•\$)o œ1âZÛ ÉVF2&l \$,IY! ltbcbg í

^7^l

bhk 9Ò\$,1#^t8¾b`G-! 4ï9~?d!l ä%"5{ííV`\$,QSQV ál •T»2¶?d2 \S\$" í

M»!#Mo L =ñlf644¶R”hf64!]ííV`\$,QS QVVF2&\$,IY

=ò1ziíV`\$,QSQV •\$!eQSQVI %É\$º)•! è. \$ 9"íí7Î1+2¶ ì ííV`\$,2¶ í î.À8¾ è, :+íí
V`\$,QSQV9`\$, @5 è œ2&\$•cÜQh\$ªMZ!! ì!©&ç íF•! íiV&çMØ!! í
bhL\ œ2&\$•cÜ\$, @5l &.\$"8¾=ò1ziíV`\$,QSQV •V`\$,QSQV&Y&—!ëKí æ%É\$º1•9òl 9•d\
\ l ?d2 E 2 í !Õ8¾ æÉ! ^8bh •&.\$"9`.-hÔ3ž Ø è 9`2T\ \$Á.)\SS"L =ñhf64l l&Ylf64
l \$, @5\$•cÜ èl £%"5{! QSQVI -çQ|9@hf!t&Ylr7òl 8..." í =ó+¶ è :+ííV`\$,QSQVlf644¶hf
64)¿64&! 9òTy#û\$ k *nl \$,IY ä " , 5ß_ì ì 7Î1+_Ó%8 7Î1+&—&›4¶7Á\$^#Ü æ c2 xííV`
\$,QSQVI _±l.À œQ>OH9òTyLPbç. •.)U")f\$ 9òTy#û\$ _ÓA í A ! #û\$ _ÓA l _±!6\$B œ
1#^t9œ%0! ííV`\$,QSQV\$ªMZ!! ìmgQ6N0F•!l&ç íF•! í4ÿ&ç4¶IV&çl 'l!\$,IY í

M»5.1 U L =ñ\$•cÜ\$, @5

=ò1žíV`\$, QSQVI \$, @5 œ2&\$•cÜQh!Š!äll

^7^

iiV`\$, QSQV&~!tb©bV5\$_Ó4¥\$!eQ^?Ý?Ê%7R›VF2&\$QPM6.3 U í !!IYQSQV&~!t5
Q^?Ý?Ê%7 ¼VF2&I \$, @5 É! 4ÿ&çl \$, IYR›" G-!Õ8¾ 6š!äiV`\$, QSQVcœ œ2&•\$, @5, &›S0
2pc2:Æ9ô\$•cÜ 1âCÁ 5 \$, @5\$ 5\$_Ó! V`\$, ?Ê%7!tQf5•QSQVG@-ç8¾#D^!Éh:AEI ^!\$,
@5!CÂGè)! QSQV í

M»5.2 U L =ñDî&eLP\$,

\$ êiV`\$, QSQVI iV&ç ì mgQ6N0F•!l&ç F•! ' 4ÿ&ç&~!t)o É\$.-hÔ!|! | 0t!è2&\$ç &—
F•! 54cû è%”5{&—F•! 0t_Ó+¥L \$,2 bÖ!t&Y.^&—F•_ÈG-I Zô# í

^7^

.ìN0!!{0Ç0Ç5 iiV`\$, cwhwL• É ~2f3î °cwhw è.ìN02 +©iV`\$, QSQV2&\$ç2f3ÎR”I &~_Ä0½
%8 6Õ8¾41#^t#Ð^GiV`\$, QSQVI iV&ç2&\$ç&—F•! 0t_Ó' b©0ÇI &ç0tL \$” , %ÈH&L \$, ' \$
R•d` àèbh8¾4i0Ç&—F•! í ⁸⁷iV`\$, QSQVI iV&ç É! QSQV\$|YR›&`G@I&—F•_ÈG· èî 1#^tVF

⁸⁷ &fX9iV&ç.^! \$ 0t!è54cû9~\$, IY èR›F•! _@9”5”CöQSQVI \$, IYZÛ! | Ø%0 íGÀ! -ç)·Aè)-I \$, IY\$AM è

î^GL =ñ&fX9V&ç5T!ŠF•! 8¾&~&eí 4¥R” è, :+iV &ç4ÿ ÉF•! ä ” , l%0¼4öZÛ à è\$” 1#^t8¾oZ= \$B9Ò

I 4ÿ&ç è1 £)·@ &Y!e!(Ty0€I X9cû8...\$ô+É\$ \$BMâ9Ò í

2&Zô# í

íiV`\$,QSQVI •1h 9@I !§Tp!`Qn8¾ è F•! 1#^t8¾2f3Í0t!è è ?09`54cû íbh !`Qn1#^t)é5•1 bj •=ô%/1É í !Ö8¾ ð. 7ÿ3T1ñ š è F•! i\ Q^0Ç&Q%/!©^= è R› £U@_É+¶d^8...hZÜb RÛ_² í É! QSQVI 9•+¶\$,IY è 1#1â.~!e!{I 8...hf5\$#ô!gQh&—F•! 54cû èbh1#1â8¾#Ð^GI ¶⁸⁸ R› £ è, :+ F•! ÉíiV` \$,QSQV6_!*\$!e9œ%0ä" , ?d2 9œ%04¥!©9œ%0æ&~!t 5`Cö œ` bV=ò0Ç0')É!†"ÉI 7ÿk,Qh! !e!{Zô# í bhL. 6!2Tk GÀE{MZF•! 6_Ü5 \$U ðR› £9`\$,B\$ OŠ I F•! œ2&&Q%/ í8o^!,!ä è 1#1â#Ð^GíiV`\$,QSQV.~! F•! ' \$!e2f3ÍR" É! QSQVR›7¾4\$%oI &—F•_ÉG•bjZÜZô# í

T,! !O x8¾&—F•! 54cû i&—F•! 0t_Ó+¥&ç0tL \$, íÉ! QSQVI \$,IYR›&`G@I &—F•! _ÉG• è bh&ySCE:È5ý 1:xI 3T\$D9ó\$!â\$³.) í •T»9ô^f è:_ 1)CE.E9É\$!Z#ô •1iV`\$,QSQVI \$ cw! %0 i\$B.)bh!*! k 8¾ œb'1âl í ⁸⁹!Ö8¾ èÉ! íiV`\$,QSQVcwhwl (?J' ^!p è >^ 1iV`\$,QS QVcOE9•, \$Å.) •k 7ÎMâ è&y#Ð^G7¾!g&—F•! 54c&+F•! 0t_Ó+¥&ç0tL \$,!t&YZô# &—F•! _È G• íš?d •TfI &"iV`\$,QSQV&~!t\$ &›.~bh!*! k ^1MZZÛ É5–1x è"*>^ •14ÿ&çQSQVdVG• í 0Ç0Ç>cb 9`G•I &QCö:–\$U8¾\$ 9`O !ËRÛ_²I 7Î1+.'&ç4¥+¶-õiV&çI X9>Ã í&Q\PM¶2 Mo í

% ðV`\$, QSQV œ2&.~! •QSQV9`\$ Râl !!+zä" , \$ªMZ!! ì mQ6N0F•I&çI F•! ì iV &ç4¥5ß_ï!! á lf644¥hf64)¿ä" , Qh\$!A.í&`+â-õd` á 6_~"E \$ºI !I\$,IY í &~!t)#û1 8o

⁸⁸ ", è +¶* I _Ó%8* *%od`!©I F•! i\ >9—&Q%/!©^= è 1 £"é2 +©I \$U+–' .0:t0t!è è 4Í!t0Ç0Ç.~\$ 7¾ !g54cû í

⁸⁹ R)CE!©?09`\$Å.)X9cû:–\$U èR›8¾\$Å.)! •cw?d2 .~"bV\$•\$,IY " ä excessive benefit! !38ç8L%/Q^?Ý3x Qé èbhL!38ç%"5{& íiV`\$,QSQViV&ç7¾!gbVmgI X9cû\$e 26 U.S.C § 4958 (2000).

=ö\UI *%oJĪ™ èQh!!!YQSQVI 4Ÿ&ç6_ "L \$, ä", E \$°7èSAk l)4¶!l.Ž"lhø^0\$; áí

^7^l

bh8Hiñ2 iM\$Å.)Jý\$-l \S\$" è)o ÉmgQ6N0F•!l&ç' F•! &~SCE!t+©L\8H1ž!jiv`\$,QSQVd[
VF2& œ1â\$,IY †ó+¥ è&`F?4¥Q/=òAt9ÒZŪ É0ç0ç î2)•iM`l, è , :+:_QSQV É#÷!â4Ÿ&ç6_
"*E \$°!l.Ž"lhø è 2Ê[P64&f=ók L \$, î8¾#Ð^GI í !Ö8¾ è :+:_QSQV8¾ Éc2!*2&! Qä\PHMHT
l 4Ÿ&ç6_ "bhL\lhø è R`&y9~2Ê[P4¶!el • 1.E!l2&! bhL\HT è 6_ "bhL\L \$, î^G.À œb'1â
! í)•bh •hjk'™ è î^G9~2T\).?d2 ¼JýMZ • 1 •T»:-\$U è CÅ&•^87î1+ ÊN09É\$' ?dhñ:È
5ý 1:x9ôb'G•=ó:-\$U í

M»5.3 U L =ñTy4 !38ç

\$ èiv`\$,QSQV •\$ \$ Rá!l+z ä", \$°MZ!! ì F•! ì mgQ6N0F•!l&ç` 4Ÿ&ç` ìiv&ç4¥5ß_î
!! à Úhfl !Š!ä !38ç ä", ý%â ìLn_Ð4¥"®_Ææ2Tk Q^bV&—F%P'ÖbVLžÜ&~!tbM4ÿ1
£!38ç!†:È' 9ð=í œ2&.^QSQV œ\$, í

^7^l

~Ty4 !38ç °52 \4¥66\$Å • 1QSQVI !!"R" ^tQSQVbjZŪ!38ç è " 2&:_ 1!!IVF2& œ&—F•\$,
IY è £0ç0ç5î.B^tQSQVI \$,IY í", è iiv`\$,QSQV\$°MZ!!&~SCE!©"R" QSQV!tbVmg! !†:È_¼ ý
Ty0€l _Ó!6 è4¥R"!t+¶+¶!Ý! l@.-!†"È! !†:È!QSQVc2d[_¼ ý_Ó!6 í bhL\!38ç! l|l' Qb:+
O !È! ^8QSQV7¾!gbVmg! _ÈG" è è _¼ ý •b mgQ6b aõQh!%0¼4öZŪ.' çG•bhL\!38ç.†Tf
iiv`\$,QSQVI _Ó!6?Ð+À è5i)P! iiv`\$,QSQVcwhwl 1ñ^ð è1#! L =ñ í ⁹⁰

⁹⁰)-R)œ è, :+ " œ&—:È" !! iiv`\$,QSQV Úhfl !38ç" 2&^t !!IVF2&d\+¶!l œ1â\$,IY è \$" õ)œ\$ L•?d

% ê.î! E .)O * I &~SCE œ=ò1â! !38ç è î^G&~!t#÷cwL =ñ í

^7Λ

9~!*O * I !38ç9»_ . TM •íV´\$,QSQVI I|) \$ OŠ œ+¶ è 4¥R": 9~&~SCE1ϣ` AtG· ðoR›1#
Λt#÷cw! !tL =ñ í " , è íV´\$,QSQVQhmgQ6N0F•!!&ç4¥F•! 6_ "*" _Æ=ðî8... è_!#ûIYQSQV
9f%/\$!â)¿\S.)! L =ñ! !38ç í 91

\$ ö\S.)! E \$°L• í&› TM í bh!*d\+¶\$,IY [:L• É "bv\$•\$,IY! !38ç " èc2!Jt3T1 &Q • ! !38ç! !I! ' mgQ6
N0F•!!&çcE\ 5 5TbhL\L•7Å TM! _?Š í

91 " , è ò)CE\$ L•?d\$ ö ä Internal Revenue Code, 26U.S.C § 4941 (2000)â L =ñ4î9~I "LP!*"od`!©" • " œ
&—:Ë! !! " Úhf!|! 4îŠ! Í! !Š!ä "Ty4 !38ç"ZÛ É ð œ&—:Ë! !! "%5{mgQ6N0F•!!&çf•! ì +¶k,5ß_!IMØ í
9»9ð4îL•! "Ty4 !38ç"5—!Š!â!f64! 4¥hf64! š\$!ZÛ É ö

LP!*"od`!©" • " œ&—:Ë! !! " Úhf! _±!6 ý%â !!!8ç4¥R"Ln_Ð ÷

LP!*"od`!©" • " œ&—:Ë! !! " Úhf! _Ód`"@_Æ4¥R"\$!el 6_ "*"pG-I ZÛ É ÷

LP!*"od`!©" • " œ&—:Ë! !! " Úhf! _¶Dø ì9œ%04¥R"^M+—! "*"1# ÷

LP!*"od`!©" • " œ&—:Ë! !! "7¾!gl 54cû7¾!g ä4¥R" _ËG-I 7¾!g4¥bcbg â ÷

LP!*"od`!©! 7Å#ò4¥_Ó!6aûLŠQhœ&—:Ë!! "4¥R"[:\$ " G· è4¥R" É! \$ \$,IYR›[:" G· ÷'

LP!*"od`!©Q5)& 7Î1+.'&ç ä.) Ø\PM» 4946(c)ðð â7¾!gd'g@4¥\$!e_¶ è!Ö8%, :+ •!!.•\). 90

8t\$ Qb9í\$).7Î1+0t!è èR>LP!*"od`!©" •\$ ^1MZ!)-!eQb9í7Î1+! 0t!è&•iVG-!el %P^= è\$" œ&f=óQ59í í

bl&\ TMb•\S.).•[:2 ³ ¹.Ñ=°I L•7Å í

&u+¥ •¹" -ß8% è 20031 ?q#ÿ! ð#ûIY?Ê%7' 2f3î?Ê%7?d ðM»20 9ðM*6 =ÍM»C k \S .) è "#ûIYQSQV

I ìV&ç 4¥mQ6N0F•!! &ç! 54cû œ2&bV #÷)CE1)Öt_Ó ³"œ í 2 +@?q#ÿiV´ \$,QSQVo Ébh9ð œF?-I hß\$Å

& êiV`\$,QSQV1#^t9~9Ò` ^X\ >Ñ_ã# Ty4 !38çb~4ÝI 5i.B í

^7^

bhL7à?Ý8oi•9`\$! \$!e?d!! ä%"5{V`\$,2¶QSQV0ç0ç&~!tVF2&I 7à?Ý9~!*)CE.E\\$.)

!)m+œ&.EE í •T»9ô^f è)m+œ&.EE3ž' İ.İ&~SCE" &[8HI EE2•2ñ+œ\$ç, &>!38ç9!&`G@ •:Æ í

bh 'bVLš&~SCE%"5{73g•&—& è!t&Ybl?dZÛ É!!•\$ VF2&I \$, @5aûLŠQhiiV`\$,QSQV í

M»5.4 U L =ñ"D%i_Ó!6

\$ ê!#û!! 4¥7Î1+2&\$ç+¶d^_Ód'I iiv`\$,QSQVè)•@N&I 8..." œ2&5 _±!6\$•cÜQh\$ \$91Z

!! ìmgQ6N0F•!&ç ìF•! ìiv&ç ì5ß_ï!4¥4Ý&ç í

^7^

?d2 1#^#D^G#ûIY2¶iiv`\$,QSQVbçbV\$ MoLš2¶8 !...4¥R"bçbV\$B^&è •'O !ËI #û

IYQSQV9ô64&f\$ # bg4Ï9~_@"É&•! \$ø!è_±!6 í⁹², :+?09~5--.) è c2 x9•&•! %-?d.À8¾5 _±!6

R> œ&Jb~5x#ûIY)ç!Û í

⁹² 8t9»?d2 \S.) è iiv`\$,QSQVI MoLš2Tk \S.)r7òl 8H1ž í 4Ï9~! \$ø!è_±!6. •aûLŠQhMoLš\S.)I iiv`\$,QS

QV í, :+Md_šd[?09~bh:Æ \S.) è \$"@N&I)•&e 2&7Î1+ÊN09\$ I &»3ž&• è&~!t5 _±!6aûLŠQ\$!eiiV`\$,

QSQV4¥ ¼+½7Î ðE .)ii V`\$,?É%7"R0p òM»2 MoM 82 9ð ä1998 1 3 9—25 8t á í9ôA ò

<http://www.jcie.or.jp/civilnet_scc_monitor/np0_aw.html#chap2 í

.Ë8t\$,!)?d2 \S.) ò " , :+?d !!"è @4¥r7ò è)•@#! 4Ï9~"É%0&•bg9~\$ø!è_±!6 è bh!*_±!6 œ2&!gQh4¥

\$•cÜQhKÍ)q4Ý&ç 8¾41#1âaûLŠQh\$ 9"O !ËI|I QSQV#óQSQVGÀKÍ)q4Ý&ç)·r7ò8...4¥r7ò\$Ü\$B!) ð.Ë

aûLŠQh7Î1+)·bhL\3T1ñ š è 2 +©)œ.E"Í& ! ^8)¿8HZÛ7Î9É\$ I :_ 'cwhw64&fbh!*_±!6 è 1

£2Tk .•\$ G·! O !Ë|)l í , :+QSQV8¼GÀ7Î1+\$ªMZI\$è?d2 b©0Ç!©\ >ÑQSQV@"N&&•I \$ø!è

_±!61á! 7Î1+ í5ß_ï&—&› ¼bg&~Sœ!©\ >Ñ èE .)l 5ß_ïl _Ód' ' _±!61#1âaûLŠQh5ß_ïR" í

% ê :+ • 1!!IYQSQV!j9'64&fbVb +¶l #û!5ß_ï ä#û! 5-\$ªMZ!! ì 5ß_ï!! ì mQ6N0F•

!!&ç ìF•! ìiV &ç ì4ÿ&ç!t +¶l ìi\$ Rã !!+z á è î?0 9"l]7Î1+VF 2&+¶d^_Ó%&—&›4¶L7Á!§

3o èc2 x è^tQSQV)·@"N&8... è&~!t.@"# #÷cw"É%0&•I \$ø!è_±!6\$•cÛQh4ÿ&ç í

^7^l

9"l*!!IYQSQV!j9'VF2&7Î1+4¶#û!!l 7¼5• í 1â\$ QW=ñ1 £)·@"N& ¼\$•cÛ_±!68.1#æt#Ð

^G\$)·# bg#÷cw"É%0!t&• è. •\$ø!è_±!6\$•cÛQh4ÿ&ç l' , è :_T'@ "€ ßcwl 0•TÈ8¼G·!©&ç!3

QBl !©_È_¼ ýl è)·\$ \r7ò8... è 1#^t#Ð^G"€ ßcwl TÈ&y' \$!e_±!65~Cö#û1 l 8H?d\$•cÛQh4ÿ

&ç í

M»#üMoiíV´\$, QSQVI ?Ê%7

M»6.1 U #ûIY?Ê%7

\$ ìiV´\$, QSQV?d1#^t#Ð^GMµ#ûIYQSQVÓ:È\ >ÑI QSQV2&\$¿7Î1+I E > !§3o è",

8t\$,!)Rãc5\$ ')œ#û&†' l†\$! %0?d ö ä Companies and Allied Matters Act of the Federal Republic of Nigeria,

pt. XVIII, ch. 59 pt. C âM»6919ðM»4 =Í ä 1990 1 â í

E \$°l L•7Á!\$3o è 4¥R”&Q •Mm! E .)l 7Î1+&—&v! 9Ò\$, í bhL_Ó:Ël VF2&&~!ti\ & E .) I

7Î1+9É\$ 6_ \$%GÂ^† è" , L•%0cwhw è4¥ É=ó)l R>E \$°^MMZI çhw,c&ç!© í

^7^l

#ûlYQSQV!!!YQSQVI %É\$°9~!* É\Q è 1 £b©0Ç&y):_íV’\$,QSQVGÂ^†E \$°l L•7Á!\$
3o4¥\$!e!\$ 3o8... ä" , VF2&Mm:~7Î1+&—&v!_Ó:Ë ä4Üi• \%/!t%É\$° í&y9~1â • 1íV’\$,
QSQV È\ 4¥R”. #÷!t#ûlY Él)l è 1 £ É%7GÂ^†=óL)ç!Ü8...4Ü&~!t[\U É#ûlYQSQV í^4M»
ìMo!©bj •=ô^7^l bh 'h)k' í \$B.)#ûlYQSQV)ç!Ül 9Ò%*&~!t6 ! 7Î1+ ÊN09É\$ 4¥R” • 1 ç
hw É=ó)l ^MMZI ,c&ç!© è4¥R”L•%09É\$ í&Q\PM»8.2B.ŽU í

GÂ! #ûlYQSQV!9~l E > !\$3o è \$! #ûlYQSQV)ç!Ül \$B.) è 8o^lGÂ^•"é\$%o 2Tk cCE&~!t
& ?dhñ6_` GÂ^X hÓ1äl ö9¾^|Z÷ ð[9~ •!*\$! , !ä%É\$•#ûlYQSQV •!!YQSQVI •T»5~1# í

⁹³ &“)CE).GÛ.)#û\$ \$,IY8..." G-! œ&v! ^>Ö í" , 2F)CE?d T^G.^l -æiñ3ž2~8% “.^#û!9~\$, i\$ 9~#û\$ 7x
G-l QSQV ä ä í&v:Æ è)-?d)CE è9~!*QSQV[:L• É “9~#û\$ 7xG-l ” ä ä í

.)9~!*+¶hÖ?d OŠ)CE.E 83x(" ä chartable à bh 1^bÿ@ÿ[:l‡1â8ybÜ)ç" G• è.ÌN03x(9É: 8¾ 18yb©?d
<2,, è •T»). UER ?DŠ4Ȫ í!Ö8¾ è8yb©dd[l 3x(9É).&° Ø T^%5{! .^ íiV’ \$, QSQVI@ &#û\$ 7ÎMâZÜ
Él hß\$Á èbh+¶+¶9~\$°l +¶hÖ?dOŠ!^Qn bh:Æ.L?)ç" G-l “3x("0Ç0Ç8¾.^9f.L?j! “#ûlY”l 9Ž!r í “#ûlY”
•^). 8yb©d?dOŠ' +¶hÖdOŠd[cCEG• è9»5~1# G• #ûlY965~c2!*). %úG@7èSAi 8 %¥ ìL \$, MØ *n È\
.^#û!&`G@2 ^l ?É%7 í

⁹⁴ .Àbhd[^7^l h)k'R^• è %\$•^l)l ” “?É%78¾9~G-l í &•R”%”5{ É! bM4ÿE .)l)l 4¥l):~R>bjZÜl lŠ
lâZÜ É í &y9~1â • 1QSQVI l)l Mµ&—“#ûlY”l .) Ø è 1 £ \$ ZÜ É È\ ä4¥R”#÷cw 8¾ Él .-F?bh!*l)l 8... è
4ÜSCE[:1á É#ûlYQSQV í

% =ò1žl íí V`\$,QSQV4Ī&f\$¿l ĩ`N0Lš151#^t •\$!j)CE.Ec2d[2&\$¿l !š3ol†L• í

^7^l

, \$Ü4Īb• è #ûIYQSQVI)¿!Üb©0Ç!©" 2& • 1=ò1žl ííV`\$,QSQV9~9Ò!:&fE > l \$,IY è &›
8... ĩ!©&f\$¿E \$oĭ ĩ`N0 í#ûIYQSQV&f\$¿l E \$oĭ`N01#^t •\$!j7Ī1+2&\$¿l E \$oĭ!š3o9~\$ Rā í
=ó+¥ èiíV`\$,QSQV1#^t9~9Ò\$B.)8¾&µGĀ^†2&\$¿l=óL\E > !š3o è!JR›" Ty0€5 &fE \$oĭ ĩ`N0 í
! 8¾ è#ûIYQSQVi•\ .ĀTya:l #÷cwZŪ É& Ê\ ĩ`N09É: ä&Q\PM»2B.žU à ĩ L•%09É\$ä&Q
PM»8.3 U à' ĩè É7Ī1+&—&›†.ˆ8HI 7Ī1+9É\$ ä&Q\PM»1.2 U à6_!39f É^uQUI 54&Ū hó
! bh!* \ >Ñ Ū+¥ è&~SCEbgi•\ VF2&E .)l ^G&~ ä&Q\PM» 6.5 U àè1 1# 1â& ^G&~9É\$ 6_!354
&Ū ä&Q\PM»4U àí

& #ûIYQSQVI)¿!Ü œ1#^t9~8...hfhß\$Ā

^7^l

9!*)CE.E^3 É è9~2T\ ^8#ûIYQSQV).1 1 4¥ 3 1 Ū &•d\8?GĀ^†#ûIYQSQV)¿!ÜT»9ô^f è
, :+)#ûIYQSQV4ŸMZ1 [:_Ū! #ûIYQSQV)¿!Ü Ū&•.ß bjZŪ! #Ô\$•ĭ ĩ`N0 è .!{.Ā1#^t[:#Đ
^G8ohß9©)¿!İ5•=ó)¿!Ü è8ok d\8?GĀ^† í\$! #ûIYQSQVI ĩ`N0 è&Q\PM»8.2 U í

' 4Ī9" ĩíV`\$,QSQVcœ1#^t&~!t!l! #ûIY?Ê%74¥R"3x(?Ê%7

^7^l

É! VF2&E > !š3oR›&e2&#ûIYQSQV)¿!Übœ1#^t4Ÿ É!l! #ûIY?Ê%7l \$Ū6_9đ!... E \$°
8¾ ðIYQSQV1#^t&~!t!l! 3o&Y#û!l! ZŪ É § \$" , è • 1)lU "€ ßcw\$B.))• 1#û)l d\8?
:ĪL;œDø è4¥R" • 1\$ L`%ÊG@%P!©\$B.) É8o.E&~1áR"1•^M • 1^Y4Ī !Ō8¾ è:+_QSQVb~5x
œ4Ÿ É#ûIYQSQVcœ1#^t&~!t!l! œ\ >Ñ. Ap`Bb`G•! #ûIYQSQVI •T»h}_2\$Āl \ >Ñ í CĀR› †\$

ZÛ Élf64.^#ú!!b-4ÿ2 \l U')f\$ è . !\CÁ1#&e2&\S.) ^G&~ è 4¥R"Ap`Bl`N0 ™l \ >Ñä"
, %úG@cw\S.)l 1^M^Y4Ï 9•!Ý:-\$U á í &Q\PM6.5' 8.4 U í =ó+¥ øTk \$ +—#úIYQSQVI)¿
!Ü4Ü9~_Ó:Ë2&\$¿*%od'!©' 6_""_Ó%8l 7Î1+9É\$", U€)œ)œhÔ&`.äcw' Fí\$)œhÔ&`.äR ä
5ß_í í

M»6.2 U #ú\$ 7ÎMâ' 7Î?J?Ê%7

\$ íf V`\$, QSQV8¾6% 'b8^l#ú\$ 7Î Máh)k'8...l \$ g½2&Q •R" è.À#^1 || •.Æ í. !{ 1#
^9~9ÒTyGÀ^S^l4Ï9"l #ú\$! %0 è%"5{F?9"l 4¥9'96l MZ?d è7Î1+ZÛ É' 7Î1+7ÎMâ í&› :Æè
ííV`\$, QSQV î1#^9~9Ò\$, 5 ^S ä4¥_í4ú á7Î1+.'&ç' 7Î?JRÛ%0l ""b"l í œ1#^thß\$ÁíV`\$,
QSQV1•.ä@ &Y#ú\$ 7ÎMâ! ?Ê%7l 9Ò\$, è" , 7èSA ìJ£M ì"°. !t&Y&`Z÷MZ)É+•8• í

^7^l

=ò, 9»5-1#4Ï8•Jý5-\$%ol ã =ñííV`\$, QSQV&`Z÷7ÎMâ\Pr' 7Î?J\QCH8¾ œ É)œhÔ?d4Ï#D
^Gl í bhL\L =ñbl&! Z÷bMTyGÀ' QbKÍTyGÀl 9Ò\$, íR› £ è)-> ÊKÍ!© ¼ è ííV`\$, QSQV)-"R
bj> !l&Q •8...! b8^l8Hiñ4ýA£lÍd\\ l \aU í ⁹⁵4Ïlt è 1#^t_Ú! ííV`\$, QSQV9•1 ?j)¿&Q •íí
#é?Í2¶l 7Î?J?Ê%7l 9Ò\$, í

l)\$Ül .-`„8¾ è œ&›l)œ.E9~ œ&›l \S\$~96\$B.)!l @ &YE .)#ú\$ 7ÎMâ?Ê%7l ííV`\$, QS
QV8¾&µSœ+@&e2&. #-#úIYQSQVI)¿Ü™ •U 4Ïb• è , :+ •¹QSQVI l)l %"5{! lt:_L\
1ñ1žl 7¾45•4¥&.\^E .)l MZ?d è 4¥R"7¾45•4¥&.\^7Î?JRÛ%0""b"l è\$"&"8ýb©?d)œ.E!©5aQl_Ú

⁹⁵ &Q\PRã&—\$!6#é:x è\$Ü6|26 &Y\$.^1#l =ò8 í

! \$ 3x(QSQV °I)¿!Ü è î.À8¾ œ. •\$ \U É#ûIYQSQV P°&u •8Hiñ è œ.í! 3x(QSQV °I #ûIY
QSQV9~8...[:#Ð^G!]| =óL?É%7!Õ8¾ è !})o=ó.À œ\$ 9~9Ò!:&f9•mg>Ã1 | L•7Á!\$3o í 978ý
b©?d)œ.E. 3x(QSQVI ?É%7I hß\$Áb©0Ç8¾4b ' :ÉI •=óI±&\ è +¶hÕ?dOŠ)œ.EI íV'\$, QSQV
9~!| #û\$! %0I 3/ Ô& &• è R> £ •T»_Ú! \$ b +¶I TyGÀ!| @Ç^f^=&çI ?É%7 í 98+¶hÕ?dOŠ
)œ.EI bh\L.L: | !^Qn9f É&~&e í

% =ò1žI í V'\$, QSQV1#^t&~!t&Q •#ûIY^X^K í

96).9~!*8ýb©?d)œ.E è #ûIYQSQV œSœ. •@Ç^f^=&çI è É\$ |}I 4¶I):-!Õ8¾&~!t5 @Ç^f^=&çI ZÚ É!è ÉbM4ÿ
\$ &-?dl \$ |e|}I | 4Ú>D í =ó+¥ è& " œ#Ð^G@Ç^f^=&çI #ûIYQSQV&¶I " hÁ202¶@Ç^f?É%7- "I5•QS
QV)¿!Ü' \$, IY4ï2T\ | @Ç^f?É%7 í

97).R)œ è , :+ •1QSQV[:&`F? " &Q •4¥@ &¾%"5{(\$%Dx4¶!7<\•\I á!Š!ä7Í?JMmb~?É%7 7/5•ä4¥&\. ^ á
!Š!ä#ûRÛ"b~! " è\$"+À&J. 3x(5ß_!l:&fL•7Á\$^#ÛI 2 bÖ í 26 U.S.C. § 501 (c)(3) (2000)&u •8Hiñ è :É5ý
26 U.S.C § 501 (c)(4) è "KÍ!©L \$, QSQV& " !| +¶d\I @Ç^f^=&çI ?É%7 î&-!:&f#ÛL•2 bÖ ä!Õ8¾\$ 5ß_!l
œSœ!:&fL•\$Ü\$!7¾ á see 26 C.F.R. §1.501(c)(4)-1(ii) (2003). R)œ?d#Ð^G@Ç^f^=&çI 5019ðM»8 =ÍM»3 k k š | 3x
(9É: 66\$Á • 'M» 5019ðM»8 =ÍM»4 k k šI KÍ!©L \$, QSQV è&y\ ^tQSQV9~Ty0€I E{MZ_µ9»' ^?1ä èc .
Iè ÉE{ MZ?¶ | 9~\$ 1ñ1ž >Ñ è1 £\$ 9~B+©I \$ cw66\$Á6989óJý'I _±%0_ÖI E{MZ2¶ |\$! R)œI`N0\$Á
154ïi &°I Z÷bMTyGÀh)k' è&Q\PRegan v. Taxation with Representation of Washington, Inc., 461 U.S. 540 553
(1983) (Blackmu&`Z÷1 -ç3ž\p á í

98 &u •8Hiñ è9~!*+¶hÕ?dOŠ)œ.Ehß\$Ác2!*VF2&L•7Á' \$!e!\$3oI #ûIYQSQV4ï!| | @Ç^f?É%7I Lš15\$!
?d)œ è&Q\PRe Caroline Newman, Amendments to the Tax Code Affect Taxation of NGOs, 5 Int'l J. Not-forProfit
L., available at http://www.icnl.org/jurnal/vol5iss1/cr_warope.htm#france.

^7^

.! 0>9ª b@V^X^K98 ., \$ \QCHI =ò1žiiv' \$, QSQV96^6_` ^X^KI 90\$, 8¾T\$ d\ \
I í)-9~!*)E.E è !|! #ûIY^X^KI iiv' \$, QSQV! \CÁ!:9~#ûIYQSQVI)_!Ü í 99" , è •1F>"I
QSQV3, ^:_0t& VF2&! & ?B?Đ6!7Í>đ:bDø! ^G&~bh •! .-6_ \$%_ .H í)-2 +©)E.E èbhL\iiv'
\$, QSQV&ySCE!rZ÷Ty0€I _±!6&f\$ç?B?Đ ¼! >đ:bDø œ\$, 2 \I E .) •!I4¥7ÿ!! è 4ÜSCE&Q •^X
^K !!Ö8¾ è !I!&ySCE!tTy0€I &œ Ø4ÜSCE6_` ^X^K íbhL\Lš1 œ1#^t4ÿ É'¾ •&~dVG-I Lš1 í
•1=ò1ži iiv' \$, QSQV, :+^P8•Ty0€I \$, IY4¥\$ 4ÿ&çI \$, IYI f64&f\$ç2 \ è .À1#^t î&~!tIt
Ty0€I &œ Ø6_` ^X^K í

& .! iiv' \$, QSQV%n5ß=Ík 967¾45•#ûRÛ"b~!! ZÛ É ð¥R"!ZQ\9~5T!Š#ûRÛ_Ó:ÉI" b~
!!! ZÛ É è&~SCE1#1â! !thß\$Á í

^7^

9»5-1ª"Ö.)I 8¾ è9~\$!e?d2 b'G-! 7Í#é ì 7Í?J%n5ß b~ Í' 7Í?JMmb~?É%7 è1 £9»5-
1ª0>9ªJý"l bh!*?d2 I 7x:+ œ&f2 \ í 101

99 R)CE9~#ûIY2¶2 0—! %04İ2Tk Ap`BI ^uQU\ >Ñ í&Q\Rev. Proc. 92-591992-2 C.B.411í

100 " , è 8t9»E .)iiv' \$, ?É%7"Rbj?d\ S.) è "E .)iiv' \$, ?d!! " œ2&!|! "67Uß 7¾45' &\.^#ûRÛ"b~!! ä%"
5(Aë)-I ""b~!! à ì#ûRÛ&ç4¥7Í#é! ?É%7 í "8t9» ðE .)iiv' \$, ?É%7"Rbj?d ö è\$Ü6|?w 92 èM»1 Mo è
M»2 9ðM»2 =ÍM»2 ì 3k í

101 9~!*)E.E8•Jyhß\$ÁO !É! 7Í#é!! I #û\$ 7ÍMâ?É%7 í ðMZ . *3x(' 5ß%8%°d`?d ö ä Lithuania's Lawon
CharityandSponsorship Fund» 9 9ðL =ñ*°d" &Q •7Í?J?É%7 &` 7Í#é' 7Í?JQSQV" í ðMZI . *3x (' 5ß
%8%°d`?d »9ð ä 19961 39—148t à ílú\$ k ?d2 \S.)KÍ)q' _±)q " œ2&1•.ä7Í?J?É%7 ¥R" ÉI .-F?

M»6.3 U Q^?Ý?É%7

1#^#Ð^GiíV`\$,QSQV!|! &—?dI Q^?Ý?É%7æ\ \$ ^MMZ' b_!ë Ê\ 8% É! =ò1âI íí 'Ö ©
I|I è 1 £ œ. •\$, @5' 7ÁIY\$•cÜQh\$ªMZII ì mgQ6N0F•I!&ç F•! ì iV&ç4¥4Ý&ç í :+ •1 íí
V`\$,QSQVAp`B! 9~\$?d2 .^4öCö' ^G&~I \ >Ñ è&~!t!|! =óL\?É%7 í

^7^I

9`I)¿8HQÉ Þ3x(5ß_íl !`Qn è 4¥R"9ôTyLP!II _±.[œ`Bl7%77 ííV`\$,QSQVI ?É%7 èbh
8... #Ð^GiíV`\$,QSQV!|! _Ç8ç' 'Ö ©ZÛ É&~!t" ÚVF2&bz\$-i\ I Q^?Ý7Á#ô í &»8... @d2 œ
1##Ð^G'Ö ©9É: É! c L•I I|I R>^MMZ ÉíV`\$,QSQV í

™b•5-1¶I \$Ü>D4Í^M.)I :-\$U æR'XàI 8¾4)+@+¶Lš15 ™#Ð^GiíV`\$,QSQV\$ 9~Q^?Ý4¥'Ö ©
I|I í bh.À8¾4Í^çI - Ê\ I|I °:-\$U í ¹⁰². R'.nI 8¾4QSQVI Ê\ ?É%7' _ÈG-8¾&µ É! íí'Ö ©

7Í#éI I|I R> " G-\$ _±I6 í " ^t?d^d)•bj • =ó5 "7Í?J?É%7GÛ.) É"lf64&Q •Mmb~?É%7ÉMmb~?É%7niU_Ó
d' _Ó%87Í#é í " ðIú\$ k \$')œííV`\$,KÍ)q' _±)q?d ö äM» 31/98&†?d2 âM»1 MoM8 9ð ä19981 69—
258t â í). ?q#ÿ èKÍ)q&~!t&Q •7Í?JbVLš è %"5{7¾5•"b"!I @Ç^fMZ?d9É\$ íô?q#ÿ\$')œKÍ)q?d ö äLaw
on Associations of the Republic of Poland» 1 MoM4(3)9ð ä 19891 49—7 8t â í ä "KÍ)q9~ 9Ò.À#ú\$! %0&
Z÷3ž\p í" á

¹⁰² 8t9»\$Á.):-\$U9f É°OY ðE .)íí V`\$,?dI&~!t !|I !t &e2&G-E .) ííV`\$, ?É%7IQ^_È ðI I ?É
%7....!tG! E .)ííV`\$,ZÛ É è !Ö8¾bhL7ÁIY?É%72& œ2 "ííV`\$,?É%7I bjZÛ 1 ð8t9»E .)ííV`\$,?É%7"R
bj ö è\$Û6|?w 92 èM»2 Mo èM8 9ðM» =í ít ?d?09~6_""&~G-9ó\$8<7ÁIY?É%78¾&µ "í ííV`\$,?É%7I
:-\$U í<°OYI :-\$U&~!t6_""9f+¶I C ?É2¶I è!Ö8¾ íiM!tb'G-4¥k \p í

I}I í :È5ý^tk :-\$U è , :+:_íV'\$,QSQVh 9@. •%Ùlt TMI _ÓA G-! L~: I _Ç8ç4¥Õ ©ZÛ É
ä æ%"5{c2* É! lf64 .-F?QSQVIíi'Õ ©|} R>!| I Q^ ?Ý?Ê%7€\$" .[:\$ô+É!ë ÉíV'\$,
QSQVI)¿!Ü í¹⁰³

•19f ' :Èl :-\$U § § ^¼ •|}I °:-\$U § § í^Gb'&—! #úIYQSQV í :È5ýbhk :-\$U è , :+
íi#úIYI} : 4Ý! •1QSQVI I}I ¼I >cb d\ I •cw\$• è c2.À æ\$ Mµ&—#úIYQSQVI _Ó:È\
>Ñ í¹⁰⁴

& " #úIYQSQVI '¼ •|}I 8¾#úIY2¶I è . í&~!t!| Q^?Ý?Ê%7 í)-2 +©3T1ñ š è .-F?#ú
IYI}I 9•9~7xI 8H1ž!©@ &YQ^?Ý?Ê%7'í, è .^! •EiíV'\$,^Y4ĭ i -ô:° i =Û\$öhñ4¥%éDøI
9ô^f è&y9~.^^ G•R"7Á _È ä!Ö8¾ œ"5{M !! à è í^G4ÜSCEGy\$ b!ë í É! #úIYI} I R>!7<
Jt^U •P\ri 9•9~7x8H1ž è í^G8¾\$%°'½U 9¾9Ñ2f4¥\$! TyCÁ' F>"II 9Ñ2f í, :+ •1#úIYQS
QV5 Q^?Ý?Ê%7!ë É.-F?\$ #úIYI}I I È\ G©T,8¾9• È\ I 8H1ž è bh æ1#^t!ë É\$ô+É\$ #úIYQS
QV)¿!ÜI :È5ý í¹⁰⁵

:È5ý È\ I}I :-\$U è 1 íi4ĭ9~SCE+©!6G@7Á#øI ZÛ ÉcE8¾ ^Q^?Ý °?É9zõ1žI íV'\$,
QSQVcCE9~g...ZÛÖY4/E1 &~!t7Á&€\$-20€ QSQV5 Ty0€I *%od`5\$_Ó\$¿S0K€\$Ç4¥\$!ed`Z 0t

¹⁰³ •19ž!r2¶I :-\$U8¾ è lš •1QSQV8¾&µlt"Ö ©8H1ž •V'\$,cwhwl QSQVI±Mm! †c, è ?d)CE' %æiíl ?d
2 .Àlt •V'\$,cwhwl±Mm! !è É\$3<:-\$U í&Q\p&•?w 143 í

¹⁰⁴ See *Better Business Bureau v. United States*, 326 U.S. 279(1945).

¹⁰⁵ &:Æ è& " • 1!!!YQS QV É\$!!!Y 2¶I}I R>1•.ä Q^?ÝÊ%7 èG©h!*?Ê%7: 4Ý\$ È\ ?Ê%7è^t QSQV
í æ1#1â)o=óR>+Á&iV' \$, QSQV_Ó:Éí ", è •1 RÛ©QSQV-!t7Á&e_ÉG1•.ä RÛ©&`äk I} í bh8¾ •L\
É! !!!Y2¶I}I I Q^?Ý?Ê%7 !Ö8¾, :+\$, @5! It\$•cÜ è\$"!©+Á&JiíV'\$,QSQV_Ó:É í

\$!t_é&eQ1\$, ì \$,2p ì Lnd` ì E ^G_È!t&Y\$!e1ñ1žl 5\$_Ó7ÁIY4¥_Ó9»2¶7ÁIY6h!*5\$_Ó •T»
U É -@ : °i ZÛ É ð4¥R"9»_ .™.í! íi'Õ ©2¶4¥íiQ^?Ý2¶i ?É%7 è •T»9ð^f#Ð^G4Ï9"=ò1ž
íiV`\$_QSQV!|! bh!*?É%7 í 106E .)O * I !!IYQSQV, :+|! bh!*?É%7 è &~!t.^\$ 2 L• è " ,
.?! \$ &¥5\$_Ó*%d` è!Õ8¾).-\$!e3T\$D š œ1#^t.^\$ 2 L• í

=ò1žl íiV`\$_QSQV í^G!©íiQ^0Ç2¶i)¿!|! \$!eSœ+©!6G@7ÁIYI ZÛ É ð , 1øK÷4¥3x(5\
%â íbh!*ZÛ É œ: 4ÿQ^0Ç2¶i ?É%7R» È! ìè É •L\N =í1ñ1ž í .!{1#^t.í! M» 7.2U 4Ï^7
^iI \S\$`4Ïb'G-U')f è!Õ8¾ •T» œ1#^t\U\$ Ébhd[4Ï^7^iI Q^?Ý?É%7 í

9ðTy! *%d`!© ì "p4ç ì 7Í 1+9É\$ 4¥)œHÔQSQVI 5B_&+&¥Zð_Ä•Ï» œU É)o ÉQ^?Ý
?É%7R>VF2&I 7Á#ðN09~8...i\ %É\$•9œ%07Á_È' 5B_ÞÉ\$•5B_í' 9œ%07Á_È9•, I :-\$U8¾ è
Iš9ðTy! 6_""_±!68HI \$,IY8¾&µ. #÷8¾# CÄI í , :+6_""_±!68H!t+¥i !I8¾6_""_±!6I È\
&fiY!! èc2 x^tk _±!6&~!tU É_Ó%84¥5B_ï èR> œ8¾Q^?Ý?É%7!6G@I 7ÁIY¹⁰⁷

9»k 5-1ð4ÏL•I Q^?Ý?É%78¾45-íiV`\$_QSQVQ^0Ç2¶i1•.äi L~: I _Ç8ç4¥'Õ ©?É%7?É
%7 í^G!TIT8¾ ÉQSQV%niU_Ód` ¶ 17èSA9É: b©bV\$%o'½iñ9ð9ðN iU_Ód` ðt7¾45•\$ ©%0 í
=ó+¥ èbg9~ É! .-F?QSQVI|I R>1•.äi Q^?Ý?É%7 § \$4Í^çI 7±\$ °Q^?Ý ?É%7 I , \$%Dx1 \$%o
'½9Ñ2ðð67I U 9¾8 %¥ í, :+bhLQ^?Ý?É%7!T8¾-F?:_ 1íí V`\$_,I|I R> dV&èQ^?Ý4Ú

¹⁰⁶ 8yb©?d T³x ("p4ç' > ?d TMI #úIY_±)q8¾íi!©&ç\$ÁQQV è&~!t É#úIYZÛ É6_""Q^?Ý7¾45• í_Ód0Ç
A ! 4Ï 5•9~I _Ó!6 äb©0\$¾Ç Ô2¶*%d` à!6G@I 7Á IY èbhb©ÇG!è !I9ðb_!è í , :+ œ#ÐG. !{ bjZÛ5\$_Ó
1 .Ä\$ _Ó!6VF2&7ÁIY è. !|I ©%0?É%7.À œ2& œ%7G_.*%d` 9»a: í

¹⁰⁷ " , è, :+?d#y\ *%d` !©5Bç@Qh • íiV` \$_QSQV ÞI 8¾7è • 1 &`ä ¼)œ.EI #ÍMtGÄS 5 9¾é\$" œN&
8¾Q^?Ý?É%7!Õ8¾, :+, :+. Qh • 1QSQVMEg@è!t d!8^M^0%od!©Ty0EI GÄSOŠn èbhÀ: 4ÿI Q^?Ý?É
%7 í

>D è œ1#^t)o=ó\$ô+ÉiíV`\$,QSQVI _Ó:È è& " bh8¼^tQSQVI È\ ?É%7 í

9`8...&~!t#Ð^GiíV`\$,QSQVI f641•.ä œl‡\$ I Q^?Ý?É%7&...\$"&y1##Ð^GiíV`\$,QSQVhf64

1•.ä œl‡\$ Q^?ÝZÛ É ð , b@bV • 1#÷_Ó5t9`I hÓ.í9É: í !O x:ÆI ?É%7&~!t[:#Ð^G ðh8H

iñI .-`„0)\$°2 +¶ í ¹⁰⁸

&~!t >ÑiíV`\$,QSQV. 4i9`I Q^?Ý?É%7%äE{:ÇN& ðR>c #Ü_Ó!6' ?É%7I @†&—1#^t

9`B+@+@I _ÓA 9ð. 1•.ä`Ö ©?É%7I QSQVbjZÛb'1âI Ì`N0†MMZ1 b_!ë • 1E{MZI ?d!!©.<

Tfk,+¥I _@5T' _ÈG. í)o=ó è&~!t#Ð^GiíV`\$,QSQV^MMZ • 1-ß9É: 9ð1•.ä`Ö ©?É%7!Ë8¼bh

œ1#^t8¼1É\$Å2¶I í

, :+##Ð^GiíV`\$,QSQV!|! :_!Q^?Ý?É%7 è\$`2Tk R'Xà=óLZÛ ÉI L•7Åh}k' í bh •CH. •)

M»9.3 U bjZÛ^7^I í T,! .Q^?Ý?É%7!6G@I \$, @5\$•cÜQhQSQVI \$ Râ!!+zbh •h}k' ð»k 5-1»

I M»! cw\$•0•Q^6_\$¿ è1 £).M» 5.1' 5.4 U ¼!ë! ^7^I iíV`\$,QSQV!|! Q^?Ý?É%74¥\$ Ie

?É%7I ^G&~h}k' è. •).M» 6.5 U bjZÛ^7^I í

¹⁰⁸)U€:È#ÿ' ,• .£+z è3x(9É: &~!t| ! _Ç 8ç4¥`Ö ©è!Ö8¼&ySÇh@Ó9É: hf 64)¿bjZÛ í\$!3x (9É : 1#^t2•:Æ^MMZ hÓ.í9É: 9ð1•.ä`Ö ©?É%7I 9f+@`p2p &Q\PCCharityCommision 35 onTradingby Charities, available at: <http://www.charity-commission.gov.uk/publications/cc35.asp>)•?q #ÿ è_±)q&~!t|f64!|! _Ç8ç4¥ 'Ö ©?É%7 íó?q#ÿ\$ ')CE*%d`!©?d ö ä TheLaw on Foundations of the Republic of Poland» 5 9ðM»5 =Í è 9ð A ö <[http://www.icnl.org/libray/ceelaws/polfoundations1984\(eng\).html](http://www.icnl.org/libray/ceelaws/polfoundations1984(eng).html) >!t ™ ³ 1)CE.E è \$O\$, @5, :+G-! QSQVBx(|) I \$` œ .`\$ 2 L• í‡ &\ è)• ?d)CE è_±)q œ2&lf644¥hf64!|! _Ç 8ç4¥`Ö ©ZÛ Éè4í !t !|9ð œ-ç)-L•7Åh}k' í)U€:È#ÿ' ,•.£+z è "!! `Ö ©?É%7I "hÓ.í9É: VF2&I \$, @5&~!t#÷cwaúLŠQh ™.íI 3x(9É: è R> œ2TQBL• í öU€)CE9981 4Í2&L• ?d!IL•?d ö ä Income and Corporations Taxes Act 1988 of the United Kingdom »8 cw\$•M»840(2)(3)ðð ä!t šN L• öU€)CEL•?d ö å í

M»6.4 U Q^?Ý&` .äQSQV

?d2 1#^t#Ð^GiV`\$,QSQV&Q •Q^?Ý&` .ä?É%7, 1•.ä.žk,_Æ=Í ì .ž* !• ©. %¥MØ_Ód`
"®_Æ?É%7 (Q^?Ý&` .ä?É%71#[:\U É#úIY?É%7 í

^7^

2 +©iV`\$,QSQVb©bV&Q •.ž* !• ©. %¥ ì7ÎMåJEM It&Y&`7Í.žk,_Æ=ÍMØ?É%7)6E.EI
Q^?Ý&` .ä ¼4yA£d\ \aU íbh!* .žk,_Æ=Í 64&f!l0Ç0Ç8¾iM!tAp`B!`Qng...ZÛ_Æ=Í \ >ÑI œ.[
[dl !• ©.E í ¹⁰⁹.žk,_Æ=Í8¾#Ú9œ_°M | 9~7x8H1ž &c2!*8o%*VF2&_Æ=Í9É: _Ód`I !!+z&~
It"®g@9ô1•^M.ž* !• © è. î&~!tG.9ô É\$!eKí%É&` .äk l}6_ "Z_Ó í

?d2 ä" , g...ZÛ?d' \$! mg\$, _ÆI ?d2 á 1#^t#jZÛ"}=ò è!t#Ð^G.žk,"p_Æ9É: 9~7xb_!ë í
¹¹⁰=ó+¥ è9œ%0! M !!' 1À%NR3!âI Q^?Ý&` .ä?É%7"5{.žk,_Æ=Í á 1#^t\U ÉM»6.1 U 4ÏL•
#úIY?É%7 ¹¹¹=óO 9É: î&~!t!:&fL•7Á!§3o íM» 9 Mo.^=ó9~4Ï^7^ í

¹⁰⁹ .žk,_Æ=Í1 í !tV`\$, É l}l | ä4¥V` \$,2¶I á ©%0 í"®_Æ_Ó9»\Ëô Ty_Ó%89É b_V`7Á#ôT» œSCE

1`Zô1•7¾ í

¹¹⁰)o=ó è.žk,_Æ=Í9É: œ1#^t&f\$¿ •V`\$,2¶d`Z 9É: l‡&^l ^G&~\$Á15l Q59í í •T»2¶^7^ è &Q\p.žk,_Æ
=ÍXé5n)• ôl " èQà)Ï8¾<<http://www.gdrc.org/icm>>í

¹¹¹ &Q\p19621 ò%æi\$ ')CE 4Ï2&L•?d ô (Income TaxAct of the Republic of South AfricaM»2 MoM† cw\$•M»
30(1)(c)(ii)9ð è9ôA ò<http://www.sars.gov.za/pbo/section_30.pdf> í

M»6.5 U 4öCö' ^G&~

!! 1#VF2&7Î1+9É\$ ^G&~4¥R"&f\$¿l'N0I ?É%ã" , %úG@ ì 7èSA ìÉU AZHT3@:bR'_"*
KÍ!©9œ%0láiV'\$_QSQV è 1#^t • '!! ì 'Ö ©QSQV4¥#ú\$ 9É: !! =óO ?É%7 •:Æ Æ'G·l‡ &
I \$! •T»^G&~ ì l'N0\>Ñlt&Ylš1 l\\$.) í , :+E .)ZÛ É ä" , @ÇZÛ ái\ VF2&^G&~ è%"
5{!! 9~\$ #ú\$ 7ÎMál ?É%7 è .^iV'\$_QSQV\ VF2&=óL^G&~4Î1#Ap`BI \>Ñ œ1#^t>cb'G·!
'!! ì 'Ö ©QSQV4¥#ú\$ 9É: l\>Ñ9f É 'É í 4öCö' ^G&~l\>Ñ œ1#G·! hš\$ÁiV'\$_QSQV
&—?dZÛ É è%"5{&—?dl •#ú\$ 7ÎMà9~\$ I ZÛ É í

, :+iV'\$_QSQV0·9ª1·^M • 'R·!l Ú.E è b©0Ç1#VF2&^G&~T»9ô^f èVF2&bhL^G&~
:—\$U è1#^tMØ&›! b'G·! \$!e9É: ä%"5{7Î1+9É: à 4¥ 1!IGÂ^†1·^MbhL\R·!l Ú.E8...4Ï >Ñ
I \$! ç ©5 SCE ì %úG@9ð!...MØ8Hiñl :-\$hí·&.\$" î1#b'G·! •)CE^M9~ •T»b'G·l\\$\$"
l'N0\>ÑI \$!el k è " , F>+ "l53 í ¹¹².žk,"p_Æ9É: 1#^t!è É" +¥.ˆ2 è)o É. 9»_ .™ œ
&›! V'\$_2¶d`Z 9É: í

&~!t\ >ÑiV'\$_QSQV&e2&^G&~4ÜSCE!! E .)?É%7À#^! íí=ò1ž)qlâ ì '!!4¥Ö ©QS
QV •:Æ í" , è)·#ú)ld[ÍZÛ%n=Íj, ß!©1#1âVF2&^G&~ í

¹¹² .lN02 &~SCE œ2T\)·iV'\$_QSQV?dd[\$Á.)bh8Hiñl E \$º9ð8 è !Ö8%9~!*)CE.E^3 É9~2T\ bh:Æ"é í" , è
hÍ.£0f.Ë!)?d2 l\\$.) è "1â1·.ä: _L?É%7i\ VF2&4öCö4¥^G&~8. jıV'\$_QSQV& ÊN09É\$ 6_‰^†>Ñ9É\$
^3 É. Mµ&—4Î9`l \>Ñ' 9~\$?d2 Lš1 &• è k &l‡1#l 4öCö4¥^G&~ í" òhÍ.£0f.Ë!)\$ ')CEiV'\$_QSQV?d ö
âM»8788&†?d âM» 7 MoM849ð ä20011 59—7 8t â í

M» 'Mo %n5ß

iiV`\$,QSQV4ŸMZ Ú&n5ß î^G.À8¾9•d\\ I ! 3T í)·QÉ Þ !I4¥#ú&‡3x(5ß_ïl & &•
!`Qn' F?·-·`„I)¿8H è iiV`\$,QSQVI G@-ç1 œLÂ.) 2 +@QSQV Ê\" „_â+¥)CEI _Ód`9ôÄ"
, LP!l*%od` !© ì#û&‡4¥R" &[bH4¥+@H6f%89É: 24¥R"7Î1+_Ó%8 è4¥R"1+&—&› bh!*_Ód`
9ôA 1âCÂcCE1#1â#Ð^G64KÛ8¾ è \$ªMZ • 11É+¶R›E(MZI iiV`\$,cwhw è bgcw\$•)¿&e\$B! _Ó
d`9ôA I +@:Æ%¥ ä%"5{Q^?Ý?Ê%7 è, M Mo4Ï^7^l áí1#^t c #Û.^+¥)CE_Ód`I bv\$•",_â è1#
^tqç%@)CE\$ I LP!l5ß_ï" \$!e7¾45• í

)CE\$ I LP!l 7¾45•%"5qôTy !l! 1â)¿!• ©l _Ó%8 § \$bŸ%5{. !{l !f 64_Ó%8¥#b@V
^MMZ*%od` !©9ô7¾45•big%"5{ !ll 2f3ÎZÛ%7 è , :+)¿8H!• ©#Ð^G&ç0t\$,G. ™F|8...hf"é2f3Î
R" èbh&~!tqç%@2f3ÎZÛ%7)¿!• ©' iiV`\$,QSQV ÚhfTp, I !"Ã\$ OŠ. ^&[8HcCE9`IY ö iiV`
\$,QSQV&~!t!l!• ©2&\$¿_Ód` ì_¶Dø4¥R"%B%ð@€" &~!t: MZ_@_¿!Šl KÍ!©#û> I 1ñ^ð è R›
œ!T!T8¾4V`\$,9É(÷ í

!• ©' iiV`\$,QSQV&—!èl &u+¥ •L8H1ž8¾ è4Ÿ ÉiiV`\$,QSQVI _ï%8!! ă sponsorship áí
)_ï%8\$ OŠ ¼ 2• ©b@0Ç.~iiV`\$,QSQV4öZÛl k l)4¥! %06_""_Ó%8 èt5ñ&e#ú!! ^3&~' L•
7Â!\$3o í" , è:_!• © &~!t7¾45•í V`\$,QSQV ä, •1iá 1 `BF'Râln á èR›\$ l)l Ê\ 8¾46_
%Ö!• ©l Jt&œ15' #ú!!1ñ^ð ä" , - û#û&‡&œ üiá1 `BF'gµ:~êäŸ9`8...5 bhLZÛ ÉL• É"é1
&ÛR› œ8¾.~iiV`\$,QSQVbjZÛ5ß_ï9f É&—p2í+©)CE.EI ?d2 ™ è^0N&!• ©l \$O\$, @58...&~!t
)·2 .LI hß15\$ 4òhó1 &Û_É è)o=ó8oi•\$Á.)8?l L•7Â!\$Š" í ¹¹³.~iiV`\$,QSQVI &—?d5ß_ïbjZÛ

¹¹³ Qæliú.É!)?d2 b@bVQh! E \$°L•7Â!\$3o9ôqç%@!!!{ _Ó%8iiV`\$,?Ê%&¶Y!!&ySCE+@b@bV#ú1•5ß_ïll,b&œ ì
Ö:~4¥#ú!! 1ñ^ð9ô#úÛ_Ö\$T\$D í&f!Y!! ' 5ß_ï !l cœ œ2&)-5ß_ï9@hfjZÛ_Ö ©.2!` í öQæliú.É !) \$')CE_Ó

4İ2&L•4ò\$^)-M» 9.2 U d[^7^ í

M»7.1 U #Đ^GI %n5ßZÛ É

•T»1#1â#Đ^G=ò1žl iıV`\$,QSQV!|! &—?dl %n5ßZÛ É è%”5{ ™hw iGÄ^ı c=!... iGÄ i
671 ?Ê%7 i+â\$Ç i1øK÷! \$!e8H1ž í

^‡, 1øK÷ i3x(T-!© \$!eO !Ë?Ê%78¼# .£ É Ú è R› £!ë É%n5ß?Ê%7R›bjZÛ^f8• #ú&Û í
É=ó è. !{ •T» œ\U ÉQ^?Ý?Ê%7 í&Q\PM•6.3 U í

M»7.2 U %n5ß?Ê%7 § \$hß\$Á i:–\$U' 7à?Ý

\$ &-t \ >Ń#0%n?67)- í%- \$Û):_ 1#ú\$ 9É: bjZÛI ^? è^9É: _@_ Qh%n5ßk &`^G
&~ i !I!%,%n ì &`Qh^P8•2LMo' \$!e^P8•8 !... í!Ö8¾7Î1+ œ1#ı\U 4¥R”\ >Ń.ˆE .)I _Ó %8
4¥_Ód`9ôA k Q^5 \$U í

2Tk mg15?w3ž œe1#dV&e.'#i1žl 4¥R”PĐFŸI 8H1ž9ô.ˆ#ú1•%n5ß¹¹⁴bjZÛI`N0 è!tT,! ii
V`\$,QSQVVF&e#ú!i7¾5&i#ú!!ıbM”p2pl 9`7x%9%*&f\$ıhß\$Á !ı#ú\$ \$,ıYI &u • 18Hiñ9ô

%8' 5ß_ı?d ö èM» 109ðM» =í iM» 3=í ä 19941 \$Á.) è 19981 "}7È ä í

¹¹⁴ ˆ#ú1•%n5ß ° •T»5–%,.Kí!©#ú!!& iıV`\$,QSQV5ß_ıd`g@' Dø'Rıı" G-l 8H?d%”5{9~+âg”½ i GÄ^ı%,%n ì
™hw%n ì)- Zæ+ĂZÛ!ı%,%n ıc=!... iGÄU' 1 7<.2ı ˆ!t&Y O !Ë8Hıd í& Jt&œ! !ı4¥!• ©ı %%,n œ8¾#ú
1•%n5ß í

^f è.~%n5ßbjZÛ •.)l ä!Ö8¾9~hßl á l`N08¾2T\l í " , è L =ñ%Û+«d[™hw%,%n&~#Û
∴.Ô> l m)4ÿ è 1 £Qf53#û\$. #÷ í &):Æ à >Ñ%n5ßl& #û\$ 9É: ^P8•!e!{9~9Ò É:_ 'iiv´
\$,QSQVbjZÛ#û1•%n5ß-ätc #Û4âÍ:~_ '1+•] Tþ, l iiv´\$,QSQVI 8f&þbjZÛ^Wm&l ZÛ2 í í
.À8¾^f @\\ l 8¾%n5ßl`N01#^t)~9~hßl U')f\$ bjZÛ è \#Ô\$.™dliiv´\$,QSQV&YI±\$ 'lIZÛ
" Z÷bMTyGÀ l' 1 iU!©l TyGÀ' QbKÍTyGÀl 9Ò\$, í ¹¹⁵

% b@V%5ß`N0?d4¥Ty2 l`N0 9É\$Á™l \S\$" è iiv´\$, QSQM#^#û1•5: iÁ#û! 5ß_i_Ô
l G•b£ èE \$°8¾4Ï%n2&l _Ôd')•+©+¶lL515™G•! 4¥5nG•! 5Dg•lf64' hf64l %n5ß_ÈG• í

^7^l

9~!*)œ.EI ?d2 .^! %n5ßl &" 18HiñbjZÛ! 'Él \S.) è %"5{hß\$Áiiv´\$,QSQVG•! ZÛ7Î
_ÈG• iN0F•_ÈG•4¥R"G•%n5ß?È%7_Ôd`l 7ÿ k,4¥R">c" è>c, 20 á íbh!*SS" \$o Ý>z8o
" +¥)¿2 œ4ÿ%. íl%#x äiiv´\$,QSQV=ò1âl N0F•_ÈG•%Ò0} -\$qiv´\$,QSQV, :+ É! \$+ ©&`
.äR>1•.äG¿d]k l} è c2 x4Ï•l Qn •ZÛ7Î_ÈG•' N0F•_ÈG• í^Gií0Ç!Ý è R> È! l`J£7èSA
l iiv´\$,QSQV í^Gi•\ 2 mgl Qn •ZÛ7Î' N0F•_ÈG• í #,,Jûl ì 9É;?l \S\$" œb'1#iiv´\$,QSQV
l 0w+¶0}1' í

2 +©)œ.E b jZÛ#û%nl QSQV œ!T1#1â.À\$ %n5ß?È%7! #xbjZÛl b@1#1â6_!3\$! %n2&
l _Ôd`lt&Y, !ä" G-l 54&Û í 2 +©)œ.Ebg?09~\S.)iiv´\$,QSQV1#dVG-l !©^0\$US" R>bhk 0t
lè1#^t8¾!\$#xR'Xàl ! 3T í \$ =° è 1#1â\$Á.) •!*\$! #û1•5:iÁ:~!*\$ g½7ÿ5ÿ ä" , 7¾!gQh%n
5ßl!&çl d`k, è lt&Y7Á#ô ¼l +©+¶l>c" [:G•! N0F•_ÈG•' %n5ß?È%7 â:~\$U è "*iiv´\$,QSQV

¹¹⁵ R)œ.~%n5ßl`N0l hß\$Á è~2 +¶lL515™8¾\$! "l53~^lTyGÀl .9?dM» •")=ò:xl \$3" -ô^fl l6Dø í See
Errol Coplevitz, *The Historical Role of the First Amendment in Charitable Appeals*, 27 *Stetson L. Rev*457
(1997). See generally *Developments in the Law – Non Profit Corporations*, 105 *Harv. L. Rev.* 1578(1992).

Ty3îdVQB í¹⁶

& \$?d™\$!^Wm&l •T»\S.)!t&Y\$!e \S.)1#1âb' G-! iIV'\$, QSQV í, :+%n5B?Ê%7
9"!Š!äXé"Öhxb•4¥=É^WZÛ É è&~!tb'G-bh!*?d2 \S.) í

^7^l

, :+! &•&`F?:_ !I4¥QSQV!]=Ém&2¶l %n5B?Ê%7 ä" , É •11 œ-ç)-l QSQV%n5B è
4¥R".À%n5Bk .•9ôl " G-8H1ž7Ûž^~.(Aè). l 5B_ïl á è 1#^t&~!tb' G-\$?d\S.) è%"5(\$
!^Wm&l •T»\S.) í :É5ýMZ?dEE\$DI œ&)\$! %n5B! ?d2 ¼\S.)bh •h}k'l 2T\ 2¶&~SCE
!©\$^ž í

M»#úMo54&Û ì`lò' 4öZÛ

)!Š!ä9`\$ 54&Û ì `lò' 4öZÛ! \$Å15 ¼ è "l53#û!:#Û&f=É^W ìAtG-9Ò\$, "DE>le!!9Ò\$,
l 2T\ 2¶ œSCE.†f1ñ4ÿí?d,7K \•^lTyGÀ ì QbKÍTyGÀ' ' 1 l iU!©TyGÀ ä, M» 2.1 U 4í^7^l á
l l'N0\$Å15 í

l%#x ẽ?d2 \$Å151#^tqç%@íV'\$,QSQV1ñ4ÿTy0€l h}_29É\$Å' bž8•15,í è b'G-! =ò1ž
íV'\$,QSQVl ?d2 1#^t\ >ÑF•! !©ZÛ" &f4ç!l Ø%0 è.)9@7ÁiU^uQUI _±%0' b_V'EE\$D54&Û è
bh:ÆíV'\$,QSQV.À&~!t2 ,)çQ59íTy0€ í&Q\PM8.1 U í =ó+¥ äíV'\$,cwhw1#^t&` .ä\$%&—b'

¹¹⁶ .^9~7x l Ty 2 5:iÁ 9É\$Å ^l b• è &Q\Wino van Veen Self-regulationand Monitoing of Fundraising
Organizations irthe Netlerlands The Central Bureau ofFundraising (CBF) (1996 ä9'\$™LÍ è9» ò!èR"-ç:ò á í

I Ty2 9É\$Á í&Q\PM»12 Mo í9•&• è+¶k,5ß_ï!1#^t\ >Ñ&f_ï!5 5T54&Ù Ø%0 è1 \ >Ñ1%MZ
^S!¿' &I 9É\$Á!t"NZöd^4Ī_Ó%8k I}I !†"Ē í&Q\PM» 8.5 U í

.! !!!YQSQV9ô^f èhó! .)9@9f8? \$ ^MMZ"p2p+¥èÑ\$ & 7Ī1+6_!354&Ûb©0Ç8¾ œ2T\ ì
œ&—F•I !İ8¾ è :+iiv`\$,QSQV+¶d^!]! Q^?Ý?Ē%7 è!7Ī1+c2d[VF&eb +¶I \$,IY è :Ē5y4ö
Cö4¥^G&~^PbjZÛb_!â#1•.ä+¶d^! #û1•%n5ß?Ē%7\$Ē. 1#1â& 9~\$ 7Ī1+9É\$ ' #û!i6_ "\$ \$
! _±%0' ?Ē%7I "p2p í 1%MZ} _29É\$Á bž8•15I *%9»8H?dâ¾\ >Ñiiv`\$,QSQV& 9~\$ I &"
7Ī1+9É\$ 6_!3&"\54&Ù èc, _@_2`N0=ò1žiiV`\$,QSQVI c2 1 Ē\ 9É\$ ì L•%09É\$ ' 4öCök
&`9É\$ í 1âCĀ ðh!*54&Ù Ø%02Tk)."^\•^ITyGĀ ì QbKÍTyGĀ •' 1 iU!©I TyGĀI 9ð!... šbj
ZÛdVG. ðh!* Ø%01#^t •\$!])œ.Ec2d[2&\$¿I \$,IY!L• í , :+iiv`\$,QSQV?09~!])œ.Ec2d[2&
\$¿!Š!äI E \$°\$,IY ä%" 5{L•7Á\$^#Ü æR> £?09~ !]! Q^?Ý?Ē %74¥#û1•%5ß èc2 x. & 9~\$ 7Ī
1+9É\$ 54&ÙI \$.H1#^t!Thß! 5)-#û1• ^?NĪ ™1#^?b I "p2p.)9@! !t9f8? è " , 9~0!rZ÷
^tQSQV64&f.8Hb©Jtl •T»!rZ÷!II a!œ' RāOŠ"p2p í

&u •8Hiñ è, :+iiv`\$,QSQV!]) 2 \#û\$. #÷ i%úG@4¥L \$, ä" , ^MMZ#ĪMtlš53 ¼2R ā
I ?Ē%7 è&~!t\ >Ñ. Q^GĀ^†&e2&4öCö&•4Û&~!t1•^M=óO ¼2R ä&Q\BM\J ài64 &f.)9@;O
:t i6_!39~\$ 54&Ù!tJy"l#ĪMtl "ô1F' . #÷ í=ó+¥ è.?! 4Ī9~!]) Q^?Ý?Ē%7I iiv`\$,QSQV è
•T»9ô^f&~!t\ >Ñ\$:Ē5yb'G-! 4Ī9~\$!eQBL•!II \S\$"6_!3QBL•54&Ù í

, :+iiv`\$,QSQV.Š>Ñ2&\$¿#ûIYQSQV)¿!ÛtN2&\$¿9•mgl L•7Á!\$3o è4¥R" è, :+. .Š>Ñ
7Ī1+_Ó%8!t7¾5•\$ b_!è æ¥R" è, :+. !]! +¶d^! #û1•%n5ß è c2 x54&Ù Ø%0&~!t^MQý2&9fPÐ
d\ •CH í&>8... è&ySœ9@9³5t9~#Ô`B_ÓA I +¶* I #ûIYQSQVSCe+@Ap`B54&Ù\$Á15 ™I 4Ī9~\ >Ñ í
)o=ó èií0Ç9~IYI "é?d8¾ è #Ûhóc2!*S<°2 .žI #ûIYQSQV:_!*54&Ù Ø%0 ð N %¥\$!e#ûIYQS
QVI 54&Ù8H1ž í

iiv`\$,QSQV1#6_!3I 54&Ù)-U')f ì QUU ĩ#6_"*I "p2pMØMØ8HiñcœE9~0)\$ba&e\$B! \

>Ñ6_ "E .)54&Ùi 7î1+9É\$ I E .)I}i í , :+9~ •L\b'G-! 4ï9~íiv'\$_QSQV&Y\$ ZÛ ÉI N %ä
54&Ù:É1ž è2 xiiV'\$_QSQV.À!©b : ^G+© í œ1 I 8¾ èbh8¾ œ&~SCE!Õ8¾ èœ&9É\$ 4Ï
>ÑI 54&Ù1#1â.Ì&~SCE)¿N %ä ì •Tf í

)• •L\!cQU^M^0I !â\$Á š è E .)I QSQV ä" , 2 +©!!IYQSQV' .ž* I #ûIYQSQV å œ\$ 2T
k .À\$?É%7' _±%06_!3^uQUI 54&Ù)ibhL!â\$Ád[è d\ I 8¾\ >Ñ4ï9~QSQV § \$%"5{9•.žI
!!IYQSQV' 4ï9~+¶* I #ûIYQ\$V §§"I-ç \$UJy ì. 8 I 9~\$ _±%04\$!e?É%7I _µ9»' ^?
1ä è!"N\$ 4ÿ&ç ì F• !©4¥7î1+ ÊN09É\$ bjZÛ:tlš è !JR> \r. !{8¾&µlt&—?dl ì _@_?!ŠI
8H1ž9ôb_!ë 2 +©)œ.E=ò).\$Á.) çhwb'G-! iiv'\$_QSQVI !©^0\$U\$" è %"5{"I-ç_µ9»' ^?1äI
\\S\$" í ¹¹⁷R> £ è4ï9~I QSQVcœ1#^t4öZÛbh 1&.\$" ø •>D&—F•I 9@hf\$ "I-ç_±%08 !...! \$!e
8 !... í ¹¹⁸

T,! 4öZÛh}k' è !T!TGÀ7î1+\ >Ñ6_!3&"L\54&Ù8¾ œ+©I 4ï6_!3I 54&Ù2Tk Q^bv#Ô\$•I
.oh" í .! 54&Ù ¼\$%F?I d\ h}k' è 1#^!tc=!...4¥GÄ^!bjZÛ^qh} èE > 3T\$D šG©T,\ bjZÛF?
)É^:t' .0^0 í =ó+¥ äGÀ! 54&Ù8¾7î1+9É\$ G-9ôI' N0iiv'\$_QSQVI *%09» 1ñ14!k. ^! œ6_
!354&Ù i9!SCE&Y8...6_!354&Ù!Bg" ^~54&ÙI QSQV4¥R"?09~"I-çc2!*i\ G-!ë\$Á!ë54&Ù4¥
R".0:ç54&Ù Ú",5yI &.,Z^?1äI QSQV è1#^! !t+“Qé í &Q\PM8.7 U í 2É Ú èhó! 1#1â2 ,
)¿: 2~' ` U0iiv'\$_QSQV?d Ú+¥ èiiv'\$_QSQV?dbg1#1â2&\$¿^3Ý' #÷iñI 4öZÛ í

2 +©)œ.E\ >Ñiiv'\$_QSQV6_!354&Ù.Õ8¾ œ! !t#û1• í CÅR> bh!*54&Ù œ!T!T&y9œ%0!
7î1+I I'N0%.SCE èbg1#^t0½%8#û> &`5`I'!ò!èG. í)o=ó è#û1•5:iÁ=ò1žiiV'\$_QSQVI *%09»"p

¹¹⁷ &Q\p&•?w21 í

¹¹⁸ &Q\p š , è &•?w124÷ ò ïhwKÍ)q' _±)q?d ò ä Yemen Law on Associations and Foudnation» 439ð

ä20011 ä í

2pMμ&—7Î1+I \$,IY &Q\PM8.6 U í =ó+¥ èg...ZÛ)¿ Ê' \$!e'ÖII)-R'Xà8¾&μ •íV'\$_QSQV
1%oMZh 9@I ©%0\$ OŠ8... è1#^t&~!t:t^q#û1• ^?1ä è!t! \rbh!*QSQVI "p] í
)-4öZÛ54&Û\$Á158...\ ?w3ž ³ 'h}k' í!%#x ð íí4Ï9~6_!3Qh7Î1+I "p2pcCE&~!tGÀ#û!i:t
^q í "I53I@=òI 9É.U"p2p4¥R" ¢9~"p2p œ[:#û1•8¾ií0Çd\\ I í 9É.U"p2p&~!t%"5{ííV'\$_QS
QV_Ó%8.^ðI ,b&œ èG@T,%}5{QSQV4ÿ&ç' 5ß_í!!I a!:CE í
\$ =° è 9~ •L\h 9@-ç)-I & hø8¾ è .^! c2!*5 ^S7Î1+I ííV'\$_QSQV è 4¥R")o É\$!e&.)o
R> œ&f7Î1+=±b]I ííV'\$_QSQV è7Î1+&~SCEbjZÛbV15I'N0¥R" É! m)4ÿ. !{R>\ >Ñ\$ 6_!354
&Û' bjZÛ.0^0 í7Î1+I At9ÒZÛ É).>^ • 1KÍ!©cCE œ&Lš15)¿-ç). è .^=ó?09^E \$ºI hÁ%ú698L í
Zðd'ííV'\$_QSQVI 54&Û Ø%08¾&μbVd\\ • 15-:-8¾ è5 \$ •V'\$_QSQVI &O Ø%0bjZÛ>cb í
119).bh 'h}k' ™ è , &)\$!e)¿8H •:Æ è #Ð^GííV'\$_QSQVg .^ZÛ7Î\$B.)& E{MZI &‡?d9É\$ bZÛ
GÂ^X 8¾Q/=ò7Î1+AtG-RÛ9ÒI d\\ 8H?d 8¾.^9'9ôAtG-RÛ9ÒZÛ ÉI •L,•3à í &Q\PM2.2D
.žU í

M»8.1 U \$ cw54&Û' I`N0

\$ 1#1â >ÑíV'\$_ QSQVç_± %08!... í54&Û' ?É%7^Pä èbg1#1âI-ç F! !© I !© ^=^?
1â í
% 1#1â >ÑíV'\$_ QSQV•mg9Ò%É\$ ä!©&ç+¶!©4¥F! !© á64&f1 5 \$U\$! QSQVÉ
%7' _±%0I 54&Û èItJý"l\$ Mμ&—MoLš2¶8 !...d[\S.)I I}I í

¹¹⁹ !Ö8¾bh 1:-\$U1 ííB.)2¶I è)o É2 +@aú*)CE.E2 2 .^ ³L\O * I QSQVcœ\S.)! bVd\\ 54&Û Ø%0 í

& 1#1ãS.)iV´ \$,QSQVI :_!*9É\$ ä" , F! !©4¥ \$ ^MMZI .0^0,c&ç!© á 9~_?!Š;O :t
QSQVI 0Ÿ9»' ^?1ã è1 £!!IYQSQVI 4İ9~4Ÿ&ç1#1â[:_Ú! ;O:tQSQVI _µ9»' ^?1ãl 9Ò\$, í

' iV´\$,QSQVI !©^0^?1ã1#^t •#ú^3!©^0\$U\$" ä * \$ \$ 3 á"l5••Tf í

(lë É • L\Tp, l İ3~ è9~d\ +Ÿ?Ė%74¥R"Ó!b +©l iV´ \$,QSQV#1ãGÀE{Mz#w \$!©
^00—9đ.0^0\$!©^054&Ė&y\ =óL\9œ%0!†:Ē&—F•1 "N! 2&\$ĵbh1#1â8%.^4İ9~b +Ÿl #úIY QS
QVI \>Ñ í

^7^l

1ãiV´\$,QSQV<^l 4Ÿh \$ç • 1b +Ÿl Lš15&• è +©7Ÿ3T\$D š Ē! !©l 4Ÿ&ç?09~8...hf'
SCE%*9đ\$•: iV´\$,QSQVI _±%054&Ėh8... &~!t5 _±%0l`lò9Ò6 ! l†\$ _±%0,c&ç!© í ¹²⁰0Ÿl}
l \$Á!è1#1âMµ&—iV´\$,QSQVb_V')ç4İ.)©E! !©^0?d4¥3~" l \S.) í ¹²¹=ó+¥ 4İ9~l iV´\$, QS

¹²⁰ F! !©l _±%0,c&ç!© ^l ^MQYl}l 8¼ ÉF! !©6_""*p%8' 1%o^=ä", è .0:t^tQSQVRçG-l +¥cw.0^0!l&ç
4İ6_!3l 54 &Úâ è œ1#.\$ • .0^0,c&ç!©††@†@&B•R" _@_?l`lò^' :t QSQV?Ē%7 _±%0ĒĒ èR> £T, .
>^1 •=°& F! !©54&Ú^tQSQV8%&µc . ?d2 iMoLš2Ÿl8 !... i\$B^=MØMØ í

¹²¹ b`1 9đ[:dVQBI iV´\$,QSQV!©^\$U\$%5{Fí+zl Swiss GAAP FER 21 – Rechnungslegung für
gemeinnützige, soziale dn-profit-Organisationen 9 ô A

<http://www.ferch.it/pdf/fer21/Dez_2002_final_1.pdf>%Ÿl5?w\$!©^00—%P!©iV´\$, QSQV!©^0' .0^05
9¼5—1œ ö äThe Institute of Chartered Accountants of India, Technical Guide on Accounting and Auditing in
Not-for-Profit Organizationsâ è^t8 !... "6d! 8q9~l !©^0' .0^0\$U\$".iV´\$,QSQVI b'G• è bg ÉiV´\$,QSQV
l _±%054Z=^' .0^054&Ú6_""! " ^P2Ÿl :Ē1ž:Æ9» í&Q\p <<http://www.icaai.org/common/index.html>> í

QV 8o\|S<°+¶.ž è cCE1#^tRç^†+¥cwl ?w\$!©^00—9ô.^QSQVI _±%03T\$D\$bjZÛ.0^0' ^P8• í
V`\$,QSQV?d!©^0?d4¥R"!©^0\$U\$`1#^t(S.) è.ˆb +¶\|S<°I #ûIYQSQVI .0^08¾41É\$Á2¶I í =ó
+¥ 65ß_ï!|9`8...!©)-.hÔ5ß_ï Ú\$Û\ >Ñ è.ˆQSQVI _µ9»bjZÛE{MZI _±%0.0^0&Q\PM8.5 U í
c2!* œSCE!t&—F•I !†:Ë2&\$ç.0^09œ%0I)CE.E è9»5—1± œb'G^{12?}

M»8.2 U & 9~\$ 7Î1+ ÊN09É\$ 6_!354&Û!t&YGÀ7Î1+ ÊN09É\$ 1•.äI .0^0

\$!Šläiiv' \$,QSQV,è+2&\$ç! I†1âLš15I 7Î1+!\$3o è 4¥R"1•.äI†1â7ÿd^I #û1•%n5ß è
.Ä1#1â& Ê\ _@_ 2'N0iiv'\$,QSQVI 7Î1+9É\$ 6_!3_±%0' ©%054&Û è>^1 T,. •=° í

^7^I

)•L\!cQU^M^0I !â\$Á š è E .)I QSQV ä" , 2 +©!!IYQSQV' .ž* I #ûIYQSQV å œ\$ 2T
k .À\$?Ê%7' _±%06_!3^uQUI 54&Ûb'G-! iiv'\$,QSQVI ?d2 ?d\S2Tk ^f8• è !O x:ÆI QSQV
2Tk 6_!354&Û i& ^•6_!3 í>^ 1)CE.EcCE1#^t:Ë5y1â)ç3T\$D\$B.)!äL?Ê%7\ >Ñ54&Û' .0^0 í
9~!|6_ \$%è!©&ç\$ÁQSVäKÍ)q4¥%!© á8oi• 6_!3!Š!ä54 &Û\$ \$& " . !{2&\$çL•7Á!\$3o
§ §)o É\$ 4ÿ&ç&~!t#Ô\$)ç!lòQSQVI ! %0 í !Ö8¾ àN0^M9~GÀ4ÿ&çQS4ÿI N0F•9É\$©&ç

¹²²L`O±? Râ&—)CEE " länited Nations Mission in Kosovo, UNMIKâ. #±)o ÉR'Xà\$ç&—:ËI iE{MZI !©^00—
&~SCE œ.H8ç5 \$ \$B.) œ\ >Ñiiv'\$,QSQV)-aú* Ú&•MZ& 6_!3Q^0^0I _±%054&Û &Q\RNMIK ZÛ7Î5—!sM»
2002/9&†M 9đ äUNMIK Administrative Direction No 2002/9, §1â ä 2002 1 39—29 8t à í!Ö8¾bh œ8¾48ý
bÜF?^ð è)o É ¥GÛ&")CE+¶-ød[F?)-8ýbÛ7è6 !©^05 SCE í

\$ÁQSQVI 4ÿ&ç0Ç0Ç œ!©&J.US\$-)¿I`lòQSQVI ! %¹²³í

% 54&Ù\$A51#^t%"5{8 !... "I-ç7ÎMâ è bh:Æ7Î1+ ÊN09É\$.À&~lt.^c2!#1#1â6_l354&Û

QSQVbjZÛ#Ô\$•I I`N0 í

^7^I

1#^t\ >Ñ4Ï9~I iiv`\$QSQVcœE4özÛbh 1&.\$" ö). •>D&—F•I 9@hf\$ "I-ç_±%08 !...! \$ le

8 !... í ¹²⁴

¹²³).U€:Ë#ÿ è • 1 É#÷)œ!p4Î%P!©Râ&—!©National Fedration of Housning Associations R>bjZÛI • 1\$

! ?JF•Qb: I E{MZ^:tZ÷8• è ~!©&ç\$Á!â\$Áh}_29É\$Á). 2 +¶Lš15 TM8%é1 I 1 1 °&Q \PLawrence Holden,

Charities and Governance: A Study in Evolution, 4 Charity Law & Practice Rev. 289 (1996). &W&QThe

World Trust, Power Without Accountability, 9 ô A

<<http://www.oneworldtrust.org/F&s/Pubs/GAP20report/GAP2003.pdf>â `bh!œEM 2&\$%ol 8•JýQb^18%&f\$¿

^:tl ^G+©QSQVI .- TM&y&f\$¿. 7ÿ4ÿ&çl .-hÔ66\$Á í ° â

¹²⁴ !t š8%\$! 8 !... "I-ç\ >ÑI • 1" -ß ö

ä 1 â8ohß9@ "I-çl 8 !... ö

yQSQVI MoLš2¶8 !...&Y\$ ")=ò:xI =ò9» èGÂ^† ò!t&Y(r&•I \$!eGÂ^†8 !...I =ò8 ÷

y!©&ç+¶!© i&"N0F•9É\$!t&Y&"N0F•9É\$ š.í&".c&ç!©I !©^=^?1â è%"5{\$B^= ' hÓ!... ÷

y!©&ç+¶!© i&"N0F•9É\$!t&Y&"N0F•9É\$ š.í&".c&ç!©\$Á.) \S\$" \SMo iLš1 ' MoLšQU\$" í

ä 2äI ç 6 1 I 8 !... ö 4Ï9~I _±%054&Û' L•%054&Û 4Ï9~ ^X^K ì ^:t' L•7Á! ^=I±\$ I 8 !... ^?1ä í

ä 3 ä "I-ç 3 1 I 8 !... ö 4Ï9~\$!e8 !... ^?1ä í

& ê1#1â#Ð^G4Ï9'I !!IYQSQV' .ž* I #ÛIYQSQV6_I3N %¥I 54&Û4¥R"8oi•6_I3 í

^7^I

=ò, M»3.5U 4Ï^7^I è d\ I 8¾9~ • 1#û1•I I ^?NÎb 9~4Ï9~íV`\$, QSQVI *%o9»"p2p è
R> £Q^0Ç9f8?≠óLVI ^?NÍ^8 '!! ì V`\$, QSQV4¥7Í1+9É\$ Jý\$-)¿! \r:_ 'E .)QSQV8¾4&µ-ç)· è
1 £! \r\$ *%o9»"p2p è" , \$ Ê\ I)I í

hó! bh!*"p2p è 7Í1+' #û!; •T»?09~=ò1âI \$, IY&J! \r!!IYQSQVI ?Ê%7' b_!ë í &y\ •
1QSQV?09~!J7Í1+4¥#û!;c2d[2&\$¿d\+¶I !§3o4¥R" _Ó%84¥R"! ! . ^#û!;9~.-_-2¶I2 \I
?Ê%7 è. .À1#1â9~9Ò"IGè • '!!&):Æ+©I i LP è8o^!^tQSQV\<°I +¶.ž í

& " 8¾#ûIYQSQV,è+. &y9~2 . I ?Ê%7' _Ó!6 ä" , • 1\$ª,ZhÁ>DI #ûIYQSQV è ?09~
_Ó!6' RÛ&ç æc2.À?09~ 2T\ \ >Ñ\$ 6_I354&Û í.^?09~!O x ?Ê%7' _Ó!6 #ûIYQSQV¿jZÛ^Ð#Û
8¾ É! \$ªb \$ PÐd\I 54&Û Ø%0 í:+ • 1QSQVI \<° .ž è . !6G©I 2 \8o^I,)pcœ8¾49~hBI í
• 1QSQVI ?Ê%7' _Ó!6\<° .ž¿!O xLš15 è4Û&~!t" \$ #Ûhó6_I354&ÛI Ø%0 ð, :È5ý&")œ
I \$!â3T\$DR>.) í

' ê54&Û\$Á15 ¼1#1â9~&—b'I \S.)9ð"l539É.U"p2pI 4¥R" ç9~"p2p í

^7^I

&")œ?d2)."l53 '!!I LP8Hiñ0)\$º2 +¶ í !Ö8¾bhL"l53.^! qç%#@#÷iñ&Q •íV`\$,cwhwií
0Çd\ í íV`\$, QSQVI ^?1â"l-ç' >Ö54\$Á151#1âc . 4Ï9~1#b'G-I i LP?d2 \$Á15 ä" , ÉiV
&çI %ÊH&^?1â"l.U ð, &4Ï9~I ?d!! •:Æ í

, :+ • 1QSQV! ! #û1•%n5B4¥R"!t\$!e8H1žVF2&d\+¶I 7Í1+4¥#û!;7¾5• è É! hÁ=ñ\$ At
G-ZÛ É ðN0E .)LVO I 7¾\$%œE\$D&.9»1#.íLP!ILg.U ð\&~!tb'1â\ >Ñ^tQSQV5:iÁ Ú í " , è
É! ^8 0')É °\$B.)E .)QSQV8¾4&µ& Ê\ N0F•!l&ç¾¾!g! œ&—F•I mgX9&è-!t1É\$Á\ >Ñ5:iÁ6!

&œX9cû6!&œ\$Û!#4¥\$Û%ÐI !I+zI X9>Ã í

(ê)-6_ \$Ûb©JtI 3T\$D š è 7Î1+ ÊN09É\$ 1#1â9~9Ò)-8t0Ç0t!è8...hf\$;O:tiíV`\$,QSQV

_μ9» î^?1ä' ?Ê%7 í

^7Λ

.ÏN09»5-1#6_ \$%o! •T»\S\$` êÕ8¾bg1#^t^M9~"I53698L!thÁ=ñ7Î1+ ÊN09É\$ "@&r.0^0ii

V`\$,QSQV9δVF&eE .) !III "p2p í " , è .! b'G.! \$! "5:t4¥> ! 4öZÛZÛ É ¼I =ò1âLš1

"I53 ä>c, \ >Ñ5•9~6«:t!s á è œ1#I â[:\Sc í

) ê.! 9~54&Û Ø%0I iiV`\$,QSQV 7Î1+ ÊN09É\$ 1#1â&~!ti 9É)¿4¥b~5x2¶)¿.0^0' ;O

:t\$ _μ9»' ^?1ä èItJý"l?d2 2&\$¿c . í

^7Λ

1 ii)o É2•H iiV`\$,QSQV9~bl?dZÛ ÉR>bjZÛ.0^0I è 1#1âi 9ÉbjZÛ í >c, è *%o! 7Î?J:-

\$Ub~5x\ .0^0I QSQV8¾. #÷ œ,41âI í!Õ8¾+¶+©7ÿ.0^0' ;O:t1#^t8¾49~)ol í

)-bh8Hiñ è 7Î1+9CiÁ! \$ 9•+¶I h}k' í 2 +©)œ.E5 9»9ô.À œ#Ô`BI _ÓA G-! 4öZÛ?d2 ™

.~iiV`\$,QSQVI \ >Ñ í GÀ! Q^0Ç\$%F?h}k"è iiV`\$,QSQVAtG-L•7Á!§3o è 7Î1+.À"Í& ! "}

^1?d2 ì " \$ 9f%/ ' & è ^3 Ébh:Æ&~!t@ hóAtG-F?^ðb©0Ç9ô^f ð=òi•\ I 1 ii9f+©I ?d

2 4¥R" œ&>I ?d2 è R>8¾9f,)¿4öZÛF?9~?d2 j-bhL3T\$D š è >c` !T!T)o É7Î1+?09~SCE+@

b'1â)¿ZÛ" , I`N0RÛSCE.À5aQIQh! 4Ï9~iiV`\$,QSQV!t!§3o2 bÖI "é?d è b~5x2¶I ' i 9ÉI .0

^0&~!tbM\$¿9f, I 7x:+ í

M»8.3 U & L•%09É\$ 6_!3l 54&Ù' L•%09É\$.0^0

\$ ê.ÌN054&Ù1#^t.Ìd^:-\$U%¥ ðÖ8¾&~!t\ >Ñ& L•%09É\$ 6_!3%äE{! 54&Ù 6æ&>l L• L\ ä" , 4Ī2&L•' +-"ÈL• á1#1â\ >Ñ œ&>l 54&Ù í

% 6ó! •L•7Álf64l!\$ I ! k ä%"5{8¾&µMµ&—L•7Á\$^#Û\ >Ñ"7Ī1+4¥#0!5ß_ĩ=Í
k l " G.+¥ èL•%09É\$ •T»9ô^f œ.+.^iiv`\$,QSQVI \$!e! k bjZÛ!`N0 í

& ê7Á#ôb . l iiv`\$,QSQV1#^t#Û! 6_!3L•%054&Ù è4¥R"&yk 6_!3N %¥! 54&Ù í

^7^l

7Á#ôb +@l iiv`\$,QSQV1#^t& L•%09É\$ 6_!354&Ùó+¥ ÷F2&d\+¶l L•7Á!\$3oä" , #Û
L•)¿!Û è &~!t\$^#ÛL•7Á! 5ß_ĩ á l iiv`\$,QSQV1#^t6_!354&Ù èbh:ÆL•%09É\$ &~!t!`N0^tQSQV
4ĪV2&l L•7Á!\$3o í +-"ÈL•54&Ù. •!©8ÍKÉ&`G@! 'y!*!38ç è \$ ¼!äL!38ç1#^t!:&#ÛL•2 bÖ
4¥!\$3oL•F í

, :+L•%0Lì:Ç!l&ç4ĪVF2&l Lì:Ç0t!è!t+¥! "p2p8ÍKÉ è &~SCE-ç).bl?dZÛ É &")œl ĩ3~
"é?d8¾45~Cö9É\$ Úhf"p2p\$!:l %P^=9ô+"F• í" , è).^iiv`\$,QSQVbjZÛL•%0Lì:ÇbVLš ¼ è
L•%0Lì:Ç!l&ç& F?-ç).bl&%B%7?dl ZÛ É èc2 xL•%09É\$.•=ób@Jt%B%7cwhw1#1â8¾b'1âl í
&u •8Hiñ èhó! •L•7Álf64l!\$ I ! k +¥ èL•%09É\$ •T» œ.+;O:tiiv`\$,QSQVI \$!e! k è
î œ.+bjZÛiíl•%0! k l ^:t í)!Š!ä3T\$D š è L•%09É\$ cœ œ.+\$,G•L•%0Lì:Çl &œ Ø9ô.^iiv`
V`\$,QSQV4¥\$?É%7bjZÛ#÷iñl ^S!¿ í

M»8.4 U & ^G&~9É\$ 54&Ù' ^G&~9É\$ I .0^0

\$ ê :+iV`\$,QSQV!|! I ?Ê%71#VF2&:_7Î1+9É\$ I ^G&~ è 4¥R"&f\$ç:_7Î1+9É\$ I N0\$Â è
\$`iV`\$,QSQV1#1â •+! O !Ë)ç!ÛI ?d!I4¥TyCÁ!l •:Æ& ^t9É\$ 6_l3l±&>l 54&Ù í

% @G&~9É 1#^t9~9Ò.^ • 1=ò1ziV`\$,QSQVbjZÛ.0^0' ;O:t è!t" \$ Mµ&—l±\$ I ^G &~
4¥R"l`N0l \ >Ñ è-ò, .^2 \$!e&f^G&~!l •:Æ ðÖ8¾ •T» œ1#;O:t4¥l`N0^tQSQVI \$!e! k í

^7^l

, &>M» 6.5 U 4Ïb• è iV`\$,QSQVä#^\$!e?d!I4¥TyCÁ!l •:Æ â &~!t!|! i\ VF2&E \$° 4ö
Cö4¥^G&~l E .) ?Ê%7 l , è 1^M^Y4Ï&~SCEi\ 4öCö 4¥R") .#û)|d[ÍZÛ%n5ßj, ß!©&~SCEi•
\ VF2&E \$°l ^G&~ í , :+i\ bhL\E \$°l 4öCö' ^G&~ è ^G&~9É\$ &~SCE\ >Ñ.À9`\$?Ê%76_l354
&Ù í54&ÙU')f&“ œl±&> è&e\$B! ?Ê%7l 2¶_ . i9@hß' .^#û!|l 2 \ í

M»8.5 U .^5ß_ï!ll 54&Ù

=ò1ziV`\$,QSQVI 5ß_ï!l9~9Ò). •\$ ^1MZ&—&> ¼\ >Ñ\$ 5:iÁ`B+@l "p2p ðt"N5ß_ï ll ^S
!ç!iV`\$,QSQV8¾&µb'&—64&f5ß_ï !l t&Y^S!ç!5ß_ï ä4¥R" ^tE .)5ß_ï!ll 5ß_ï âl " G-EE\$D í

^7^l

5ß_ï!l&~!t).&—&> ¼\ >Ñ6_l354&Ù èR>bh&~!t4ÿ É?dhñ&~!t1É\$Á4öZÛI &—&> Ø%Ø¶
9ô^f èGÀ5ß_ï!lTy0€9ò6_.\$%oi\ iV`\$,QSQV6_""!O x:Æl "p2p í!Ö8¾ è È.-%0 TMI 9• " è
?d è5ß_ï!l9•, •iV`\$,QSQVQ5.) è \ >ÑiV`\$,QSQV.^\$ &fIY!l_@_2 i "l-ç`B+@l _±%0^?1ä
' 54Z÷ ì c #Ü\$,IY\$AM èl £c . \$!eTp, l N0F•3~" í b©bV5n.)b'1â! &—&>9ð=Í ðß_ï!l

+œ\$Á_È¹²³⁹~!*)CE.EI ?d2 \ >Ñ. •1 15+¶!©! ^?1ä6_!3!`N09É\$ è ""#ù!::th" í 4İ9~bh!* \
>Ñ1#^t&yhß! 2&\$çb +©7Î1+!\$3o4¥#ù!5ß_İ QSQV≠ó+¥ ðhL\ \ >Ñ œ1#^t1...&YF•! !©4¥\$
!e\$BMâ9É\$ I .)9@!©^=^?1ä è1#1â#Ð^Gbh!*!©^=Lg.U)ç!].H ÍZÛ í

M»8.7 U E \$°\$Á[P

iiV`\$,QSQVhó! •\$!e?d!! •:Æ&~SCE&f\$ç •T»2¶\$Á[P Ú+¥", 9`\$ &—&' bV+À"D 9Ò
?d2 4İS.)I \$Á [P àè.¹! İí V`\$,QSQVIE \$°bi?dZÛ É ä", bi &\54&Ù\$Á1ß+¶d^!|! 'Ö ©
?É%7Ëy4 !38ç è œ!â! #ù1•%n5ß?É%œbi&\L•?d\S.)I _ÈG-hß\$Á àè&~!t(S.)E \$°\$Á [P ä "
, Qé=Í ì3xQé2¶L•7Á è4¥R"9f5ñF•! è 4¥R"1É\$Á2¶7ò à í!Ö8¾ èbjZÛQé=Íì2 7Á3xQé2¶L•
7Á4¥\$!e+“ Qé698L#^t&~!t& E{MZ?dhñ GÂ^X1#1â #Ð^GóL\GÂX). •>D&F•I 9@hß\$6_
\$%o í, 9`2T\ èiiV`\$,QSQV?d1#^tE \$°1É^b©Jt9Ò' GÂ^X9Ò í

^7^

)·4İ9~1 F?r?d2 \$Á15 š è .iiV`\$,QSQVI l`N0 È\ GÀ7Î1+b©bV.0:tiiv`\$,QSQVI 54&Ù
9òbjZÛ èiiV`\$,QSQVI ^G+©E \$°\$Á[Pcœ' bh!*54&Ù9`\$ í 9'SCE6_!354&Ùbn1...6_!354&Ù4¥
6_!3g~^~54&Ùcœ1#^t[:Qé=Í í“Qé698L1#1â9~MØQ60}\$!#1â&~!t[:GÂ^X è)9~!³3T\$D š&y
SCE!t?ðñ' !sl 1ñ 1z9ô4öZÛ ẽ , \$!\$Á [P í , :+ii V`\$,QSQV)‡1âh | 9@ hf\$ ä", 2
1 4¥ 3 1 à 9'SCE6_!3*%9»I 1 1554&Ù7è1 + ÈN09É\$ 1#^t&~!t&¾%7\7ò^tQSQVI Lš1 8¾

¹²⁶)·S>.È!) è #ù!9~#Ô\$•I b£2 2&\$çii7Î1+QSQV%P^',c&ç!Câ Non-Governmental Organizations Coordinating
Board à"l-çl \$! iiV`\$,QSQVI 54&Ù' :ò:x èR> £!g_È&•&~!t+œ%ÿ í õii7Î1+QSQV%P^' 8ð
(Non-Governmental Organizatis CoordinatioRegulations)M»5 cw\$•M»81 9ð ä19921 à í

9~\$ b@Jtl \S.)1#1â. +- è 1 £&~!t.^\$ 6_` ZÛ7Î4¥R" &‡?d™I GÂ^X í bh!*\$Á[P9~%8!]jí
V`\$_QSQVI ^?NÍ™ @”hóc2!* œ\$ =ò0Çb_!ëi QSQV í
=ó+¥ èÀ8t0Ç?É%7I N0F•R\• äíV`\$_QSQVI F•! !©5 5T! I%\ I RÛ_2 è bh3ž' Ī1#1â
\S.) •!*\$Á[P4Ú>D è!t"R" ,c&ç!©4Ÿ&ç.ôZÛ Ø%0 íM» 4.3 ì 4.5' 4.6U ^7^! F•! I RÛ_2 è
!t&Y9'SCE.ôZÛ2o.-4¥%s%X Ø%04¥R"9~\$,IY\$AM MØ3T1ñ8...I _?Š íhó! bh!*@_ ' I \$Á[Plt+¥ è
, :+:_iíV`\$_QSQVI F•! !©4¥!©&ç+¶!©+©1 9'&{1•!©^= è \$~1#^tR'Xà#Ð^G).-?dhñĪ`lò šlr7ò
^tQSQV 4¥R" è , :+!e!{AtG•RÛ9Ò4¥. #÷ œZÛ" \$.^QSQVI Ī`lòRÛSCE èc2 x?d2 1#^t#Ð^G).-
?dhñĪ`lò Ú šlrhó\$ F•! I RÛ%0 í ¹²⁷1#^tQ^bV#Ô\$•! b@Jt1 £Qh! 7È=òl 9É!©&• èb©0Ç4&Ÿ-
dV&ebh!*BOCWI 698L,àr7ò • 1QSQV4¥R" \rhóF•! I RÛ%0 è R> £1#1â).GÂ^X9ÒM Ī ĪÚ• è
bh!*\$Á[P698L4ÛSCE9•QWG@7&Q\PM8.7 U í

.ĪN0 •T>I \$! ?d2 ä" , g .^"D%Īl ?d2 á 1#^tb'G-! •ííV`\$_QSQV9~\$ Ī !Ī! è =ò

¹²⁷)•U€:Ē#Ÿ' ,•£+z è =óL7à?Ÿ&~!j3x(,c&ç!©VF2& Bx(,c&ç!©8% • 1\$U&‡?d9É\$ íó3x(?d öä Charities

Act àM»4 cw\$•M»839ðMŸ =í ä 19931 á í)-9'Ī)CE.E è \$~GÂ7Ī1+2 0—4¥;O.n.'& ?dhñ6_\$\$GÂ^†4ÛSCEVF2&

7à?Ÿ íR)CE ðQ^")=ò ÚííV`\$_?dĪIKÉU'?d ö ä Revised Model Nonprofit Corporations Act àM»8 MoM8 9ð è

\$Ü6|?w75 í

¹²⁸ 2ĒĪ 9ô^f%æi?d2 Mµ&Tþ, Ī 3~" í , :+ ^t)CEííV` \$_QSQV,c&ç!©Ē!Š^3 É • 1 QSQVQ^bĪ&\\$ MdšĪ

:_ 1d\ \ 9ð =í è4¥R"bĪ&\ \$!ë É=ò1žíí V`\$_QSQVF2&\$ 3ol :_ 19ð !...è4¥R"bĪ&\ !©^0 i54 &Û' b@t Ø%0 è

c2 x è ,c&ç!© Ē!Š2Tk 5 bh!*bĪS ZÛ É.ÛtQSQVb@Jt 1#1âdV&e öñ 1ñ1ž è.~bĪ \SZÛ ÉĪ 3T\$Dt &Y4Ī•Ī

Q/=ò698LbjZÛf8• è R> £1#1â&ÛJQSQV/ 2Tk Q/=ò. 4ŸĪ 8...hßáb©0Ç8% • 1 9— @~ =ò1âF•GÂ&Ī 1...h á í

9'SCEAĪbh!* \>NĪ è. .< TfQSQV73 g• í73g• \$B.)&-& • 1 !•[P 1<GÂ^X íð%æ \$ ')CE ííV` \$_QSQV?d ö

à Nonprofit OrganisationsAct of the Republic oSouth Africaà è M»3 MoM20-229ð ä19971 á í

, \$!e?d!!! 3T\$D •:Æ è !Ö8¼ •T» œ.+g .^bl&\$! iiv'\$_QSQVI ?d2 \S.)I ZÛ ÉbjZÛ\$!

\$Á[P ä, l`L á í

=ò, M» 4.4B U 4Ïb• è1#1â#Ð^GM» ~!l.Àiiv'\$_QSQVQh\$ b^-4ÿI 5î.Bg .^tQSQV6_` ^X

^K èl £, :+8¼mgQ6N0F•l&ç' F•! l œ1âZÛ É4¥R" œ!ë Éb^-4ÿ! ^t5î.B è \$"1#1â#Ð^G\$ ^t

M» ~!l.^mgQ6N0F•l&ç' F•! 6_` ^X^K í =ò, M» 6.3 U 4Ïb• è, :+ •1iiv'\$_QSQVI È\ ?É

%7)•.)1 hß\$ œMµ&—bhL)ç!Ü! \ >Ñ è\$"&~SCE ¶+ÀbhL)ç!Ü í

M» iMo L•7Á!§3o

9`l L•7Á!§3o&~!tGÀ4Ï9~=ò1žl iiv'\$_QSQV!9~ è !Ö8¼9f+©l !§3o698L\$"!TITg .^\$ ¼

l •.žO í ¹²⁹!!lYQSQVä MBOs ä' #ûlYQSQVä PBOsäl %É\$º)•L•7Ák *nE \$ºd\ í)•+¶+©

7ÿ)œ.E É•7Á!§3o"Pd! G©T,&y_Ú! E .)O * l #ûlYQSQV í &Q\PhÓ1äl 9¼^|Z÷.^\$ ¼%É\$ºl

^7^l í

+©7ÿ)œ.EI L•?d)•\$B.)8¼&µQh! •1QSQV4¥\$ 5ß_ï!lL•7Á!§3o8... "œd! R':t^tQSQVI

?É%7l}l 4¥R" ³R"\$ k í " , è •1)œ.EI L•?d&~SCE!^Qn ^M&yQh! •.žO QSQV!tL•7Á!§3o è

& c2!* È\ !t!]! "Rbj7èSA ì %úG©Lì`5 ì 8 %¥4¥5 _ºMØ?É%7 ÉI}l l QSQVGÁR> œh!œ@"

%äbg8¼+¹E|M ! í lÏ8...hfI 67LŠ è +¶+©7ÿ)œ.E5 9f+©l 1#&fqç%@l l}l ' ?É%7%/ ^M! bh&œ

¹²⁹). •)œVF 2&:_l•L•7Á!§ 3ol iiv'\$_QSQV èl œ2TC^XF2œ»)œI 4Ï9~L•7Á!§3o í &~SœE!•L•7Á !§3oQH

:_•O #ûlYQSQV œfbj •=òl L•7Á!§3o\$~&y_Ú! \$ ¼l 9f.žl •O QSQV í)•R)œ è ^3x("ä chartableâQSQV

' ^Kí!©L \$, ° (social welfare)QœV8¼9~%É\$ºl .f\$ÜR"5ß_ï !!&~!tjZÛL•\$Ü4òhó è &•R"\$ œ&~!t í 26 U.S.C.

§ 501 (c)(3) & §501 (c)(4)(2000). !Ö8¼ ³L\O * l QSQV •T»#Ú!34Ï2&L• í

%ä è , "I53!I9Ò ì Qf53. 7ÿR"\$,IY4¥"I53F>+ í &u+¥ ðh!CE@"%äI 9•&•0Ç0Çbg9~ • 1#è1\$
\\S.) è^†, ^4¥R"!Š!ä\$!e È\ !t#ù\$ \$,IY ÉI|I | QSQV ° í ¹³⁰

.!N0:È5ý&.\$"9ð!è\$B.)8ÍCÁ9f%/&—F•KÖ8¾).&")CEf?ZÛI L•?d ™\$f d\\ | 8¾@"%äR> œ
8¾&.\$" èR> £&")CEI @ "%ä%É\$º2 +¶=ó+¥ èAp`B+-"ÈL!§3o9ð!...I QSQV î^G œSCEAp`B4Í2&L•
I !§3o9ð!... í ¹³¹R> £ è\$ L•!§3o î œ&!) +-"ÈL!§3o íbh8¾L•?d' \$!e?d2 \S\$" I E > I ì
@ÿbjl &` ä8H1ž4Í.†TfI TyCÁQb:+ í!Ö8¾ è!CÁi•\ R'.n4İ9~2 "iíV`\$,QSQVI L•?d\S\$" è
!t\$B.)8¾&µ&~!t).&.\$" I %oJİ ™2ÊQb\$%o •+æ9f É%P^'Qn •I \S\$"1 %/!t1#G. í

š8 &"U • È\ ^7^!c2!*1#1â ä4¥R"&~SCE äb'G-! =ò1žíV`\$,QSQV äT,. 8¾#ùIYQSQV å
I E \$ºL•7Á!§3o í !.- ™ è 8o •" +¥ è L•7Á!§3oI &e2&8¾Ty3ÍI è&yb'G-! c2!*3,2&\$¿1 £
GÁ^†!§3o2 bÖI QSQV%º9» ™).>^ 1)CE.EI L•?d Ú š è 2Tk 6_!3E \$ºI GÁ^†4ÜSCEVF2& •k 4¥
+@k L•7Á!§3o í ¹³²L•7Á!§3o!Äi İİ ' :ÈI' l'ò' ;O:t è , :+ • 1QSQV œ0>9ª&f\$¿bhLl' l'ò' ;O

¹³⁰ 1âCÁ è#è1\$\\S) œ2T).Qb.Í \$%F? í ò%Ð\$,\$')CE#ù IYQSQV?d ò#ùIY?È%7.) ØÉ #ùIYQSQVMš ¼
\\S.)I è!t .- F?KÍ!© 1 !! I \$ & \$,IY ÉI|I I ?È%7 í f&•8¾ •1 h h I " Í@"%ä ò%—Ðè\$,\$')CE#ù
IYQSQV?d ò 9971 M»156&†?d2 âM»5 MoM269ðM»8 k í

¹³¹ 9»9ð È\ 8¾g.^4Í2&L• \$^#Üè.^! +- "ÈL•\$^#Ü íb' G-! &):ÆI \S\$" í)o É+-"ÈL•8¾g.^_¶Dø' 9œ%0
ÿ%ã4Í2 7ÁI L• è4Í !t\$ \$^#Ü0Ç0Ç! ÿ%ã_¶Dø' 9œ%0 L\O ä" , %ÈH&4M å è R>4Í@&YI QSQVO * I
h)k'&~!t&»8...R'Xà èG@T, œ! R'Xà í

¹³²).%æii è0>9ªVF2&#ÜL•2 bÖI QSQV2Tk & ,c&ç!©6_!3 ^tQSQV_â!t4ÿMZI Mbbš(Ä4¥R"\$!e òiñ8 !... ° è
!t^P8• \$ #ÜL•_Ó:È í •1 QSQV, :+ b~5x œ\S.) 6_!38 !... è œ0>9ª28\$¿#ÜL•2 bÖI QSQV_â-!t c #ÜVF2&#Ü
L•)¿!Ü!t&Y&f\$¿!t\$ I E \$º;O:t í 64Í2&L•?d ö ä Income Tax Acâ\$Ü6| ?w111èM»309ðM»8=ÍM»k í !Ö
8¾ è\ >Ñ6\$¿GÁ^†3žİI). • 1QS QVI 4ÿMZ' [: 6! #ÜL•)¿!Ü Úhf!©9~ >D 9@hfè)=ó9@hf\$!] 5 9¾ ™Iš

:t è 1#1â#Ð^G\$ œ&fbh!*Lš1 I Q59î í)o ÉL•?d, &›\$!e?d2 •:Æ&~!tG-9ôm)4ÿc2!*7Î1+ œ

(+=±i íiV´\$,QSQV è4Ï!t è#Ð^G • 1QSQVb~5x8¾&µ œGÂ^†L•7Â!§3o8¾T,\$ d\\ I í

.îiV´\$,cwhw&`G@I :_!E > h}k' è &~!t(S.)3xQé2¶L•7Â!t!ë É\$Â[P ä&Q\PMø.7 U àè

hó=ó Ú+¥ èœ1#g .îiV´\$,QSQV2 7ÂÉ \$ºI L•L4¥b'G-9fmgI L•F í &`bMI íiV´\$,cwhwMµ&—

KÍ!©\$,IY èR>.îiV´\$,QSQV2 7ÂÉ \$ºI L•L4¥R"b'G-9fmgI L•F !©,7K ' 5î.BbhL\$,IY í

9•&• èL•?d1#1â\$ 9~LÂ.)2¶' &~k \P2¶ í .ÌN07Î1+0Ç0Ç:È5ý1 15k N&R>")7ÈL•?d ðÕ8¾

"I5•0•Q^JýMZI L•7Â!§3o\$Â15h 9@LÂ.).! îiV´\$,QSQV&Y\$ 5ß_ï!I9ô^fcœE9~, +“ í

M»9.1 U íiV´\$,QSQVI 4Ï2&L•!§3o

4Ï9~ =ò1žI íiV´ \$,QSQV ä%5{!!IYQSQV #úIYQSQVI!©&ç\$ÂQSQV' í!©&ç \$ÂQSQVè\$

\$ 9ôA ! 5ß_ï!I4¥R")œ.E9É\$ äb@bV_Ó%84¥R"&—!&ç@4¥R"\$!e9!†Dø è!t&YI©_É7Â#òè

cœE1#1â!:&f4Ï2&L•#Ü2 í.† \$,2p ì S0\$, ì)o É\$ _Ó!64¥\$%o'½\$ _Ó!6R>VF2&I _Ó9»\$,2&è

!tdV&e œ&>I \$^#Ü698L è!Õ8¾#úIYQSQVI bh!*4Ï2& •T»#÷k,#Ü2 í

^7^

íiV´\$,QSQV Ê\ I 7Â#ô9ôA %"5{5ß_ï ì !©_È ì7Î1+&—&› ™I 7Â#ô!&Y\$,2p ì S0\$, ' 5\$

_ÓVF2&I _Ó9»\$,2&†T»^3 É è .^\$Ü ~k 7Â#ô œ1#1â2 7Â4Ï2&L• í .^\$,2p' S0\$, î0Ç0Ç œ2

L• í ¹³³g~ ³L\8H1ž&~!tbM=óI}I í •L\8¾5 bh!*0Ç\S2¶7Â#ôGÛ.) É œ: 4ÿL•?d3ž Ø ™ I 7Â

^tQSQVg8¾QB•!í •L\ b , I "é ?d8¾è, :+í V´\$,QSQV&Y\$_% GÂ^† #ÜL2 bÖ&~!tbœA\$ç4ÿMZ Ú8t

b'G- í

¹³³)-W(&s è!!IY QSQVI !©È' !©&ç5ß_#ÜL•#úIYQSQVI !©_È ì4Ï 9~I 5ß_ï ìbæ!6!t &YI†\$ Q^Y?È67

#ô è!R>Jý"líV'\$_\$QSQV œ)ó=ó7Á#ôR>[:2 L• í &u•L\8H1ž8¾ 6 ^3bh!*4İ& É7Á#ô!Ö8¾_Ú
! íV'\$_\$QSQV#ÜL•)¿!Ü í +¶+©7ÿ)œ.EI L•?d œ5 _i • ä5ß_ï á ' !©_È\U É ^7Á#ôËR>5 \$_\$2p ì
S0\$,' _Ó9»\$\$_\$2&\U É7Á#ô !Ö8¾/5 :_k 4İ2&\U É7Á#ô1 œ3ž' İİ2Tk .^\$ 2 L• í)ó=ó è&")œ
b©0Ç#Ü2 #ûIYQSQV' 2 +©!!IYQSQVI \$_\$2p ìS0\$,' _Ó9»\$\$_\$2&I 4İ2&L• í
8o^ldVG·yL\8H1ž ècœ9~ •!*h)k'ia\)mMā í 5ß_ï!İ8¾&µ1#^t2&\$¿L•7Á!§3o úiV'\$_\$QS
QVI 8ýb©!3ø4¥R"Ö! ?Ê%7I4İ2&8¾&µ1#Ü2 4İ2&L• û íV'\$_\$ QSQM#1â2•Æ&\$¿\$!eL•
?dl \SU' û!t š&"U .^7^bh!*h)k' í

M»9.2 U .^5ß_ïI 4İ2&L•!§3o

É! qç%@3x(ZÜ É' Tp, I #û> bâ2F è!!' !• ©cœ1#1â9~9Ö.À\$.^#ûIYQSQVI 5ß _iVF
2&&—F•I 4İ2&L•!§3o2 bÖ í

^7^

5~Cö\$Ü •U hÿ8•I \S\$" è =ò1žI íV'\$_\$QSQV œ1#1â.À\$ 7Á\$¿I 5ß_ïR>[:2 L• í 9»5—1±1%
^= è.™b•*%oJİ™ 5ß_ï!İ1#^t9~9Ö.À\$!!I4¥R"!• ©I 4İ2&L•!:&fL•k,\$^#Ü4¥R"L•\$Ü4òhó í
9Ž!r2¶I 8H:x8¾ è\$Á.)I‡1#I ?d2 9ò\S.)b•L•\$Á15 ä" , U€)œ á ¹³⁴4¥L•7Á5—.)\$Á15ä" , "I
%/\$,!) ì8> ?ª8 .È!) ì MZi .*' ?q #ÿ áí ¹³⁵bhL\L•7Á!§3o8¾"¶jii7Í1+QS QV é!• © é 7Í1+I

7Á#ô#ÜL• í&Q\p ðW(&sií7Í1+QSQV?d ö è\$Ü6|245 í

¹³⁴ &Q\p Paul Bater, *Evaluating Incentives for Donations to Public Benefit Organizations*, 2 Int. J. Not-for-Profit L. 3 (Dec. 2000), available at http://www.icnl.org/journal/v0Biss2/ar_bater.htm.

¹³⁵ &Q\p&•?¶38 í

iñ è 9~+¶d^l .-^P7ÿ5ýZ÷8• è mg7Á#ôl QBL•!l.~! L•F í0Ç7P3® è #Ð^GL•\$Ü4òhóR> œ8¾L•k,
\$^#Ü!©&Ç1¤9f+©9~g@l 5ß_ï!!è\$%o9f+¶\S<°l 5ß_ï¹³⁹

!Š!ä)OE.EI L•7Á\$Á15cOE2Tk R'Xàl &u • 1h}k'8¾ èL•7Á!§3ol 7ÿk,hß\$Á í" ,)-"SQæ8> è
1!!&~!t\ >ÑL•\$Ü4òhó! 7ÿk,9•+©bM\$¿\$ 4Ï2&l 1 á è!• ©l hßk,8¾ 3 á íl±&\ è)-R)OE è
1!!! hßk,8¾ 50 á è!• © É 10 á í)-BB+¶(\$,!)\$". #÷?09~hßk, í •T»9ð^f è 1!!&~)-L•\$Ü
4òhó! hßk,1#1âmg! !• © è)ó É 1!lb©0Ç>c!• ©9f+¶8H èR>!• ©l%#x\ 2o^! S0 «l \$,IY í
, :+L•\$Ü4òhó!Tb'G-! .^#ûIYQSQVI 5ß_ï è í.À8¾49œ%0! #û\$ \$,IY í1 £Q^0Ç&~!t\$^b 7Í1+
_@5TI c2!*QSQV è\$".+dV&eb mgl 4òhóhßk, í

\$! 5ß_ïl &u • 1h}k'8¾ è 8¾&µ1#1â^M.)9•!Ýhßk, § §& &y9~ bV •.)7ÿk,l 5ß_ï ä"

4Ï2&L• ?d2 ö äM» 126&†?d2 á ä Act No. CXXVI on the Public Application of a Certain Portion of Personal
Income Tax upon Taxpayer's Order» 39ðM» ð ä 19961 á í MZI .* ì 8>?ª8 .É!) ?qÿÿ ïb©bV! O IË?d
2 í&Q\ P V. Ilgius, *New Tax Designation Rule Enacted*, 4 Int'l J. Not-for-Profit L. 4(July 2002)äMZI .* á è9ð
A ö<http://www.icnl.org/journal/vol4iss4/cr_ee.htm#Lithuania> ÷ J.Kadlecova, *Impact of the April Amendment
of the Act on Income Tax on NGOs*, 4 Int'l J. Not-for-Profit L. 4 (July2002) ä8>?ª8 .É!) á è 9ðA ö
<http://www.icnl.org/journal/vol4iss4/cr_ee.htm#Slovakia>: ?qÿÿ ð#ûIY?É%7' 2f3Î9œ%0?d ä Law on Public
Benefit Activity and Volunteerism ä 2003äM»279ä 20041 19—1 8tG@7x ä ^t?dl ^7^l&Q\ P Igor Golinski,
Polish Parliament Adopts New Law on Public Benefit Activities and Volunteerism, 1 Int'l J. Civ. Soc. L. 124 (July
2003)9ðA ö<í œ\ >Ñ !IGÂ^†b•L• èbh3ž' IÏ4Ï9~l QBL•!lcOESCE+©&Q •7%5•íV'\$, QSQV í

¹³⁹ &QP è" , è Charles Clifelter, *Tax Incentives and Charitable Giving: Evidence from a Panel of
Taxpayers*, 13J. of Pub. Econ 319 (1980); Richard Steinberg, *Taxes and Giving*, 1 *Voluntas* 61 (1990); Kevin
Barret, Anya McGuirk & Richard Steinberg, *Further Evidence on the Dynamic Impact of Taxes on
Charitable Giving*, 50 *Nat'l TaxJ.* 321(1997).

, 4İ2&l 2 á á 4ÜSCE!:&fL•7Á!§3o 9~!*)CE.E^M.)! 9•!Yhßk, è !tc #Ü.^ .žk,5ß_ĩ ñ bj ZÛ
+“F• í¹⁴⁰d\\ I h}k'bg9~ è •1 Ú ¼` bVhßk,l 5ß_ĩk,8¾&µ&~!tQbaû\$¿!t&• 1 !CEbjZÛ4òhó í
•T»9ô^f è#Ð^GQbaû8¾, I "é?d í2 +©)CE.EI ?d2 .©?09~R'Xà\$¿bh!*h}k' í

M»9.3 U Q^?Ý?Ê%7I L•7Á

.! íV`\$,QSQVb@bVL~: I 7ÁIY?Ê%74ÏVF2&I \$, @54¥Qb!è&~!tb~5x!t š8H:x Ú • ä Dá
#Ü2 4İ2&L• ÷ä Eá2 7Á4İ2&L• ÷ä F á, :+=ó L\?Ê%78¾^QSQVI íí V`\$,l}l 8o \$ ì í œSCE
+@“Bj^!l}l .- F?I 'Ö ©4¥R”Q^V’?Ê%7\$”.^\$ 2 7Á4İ2&L• ÷ä Gá4İ2&L• I 2 7Á\ b’ G •
1E .):-\$U è& èíV`\$,QS QVb@bVQ^?Ê%7VF2&I 1â\$, @5 äc, è>j7Á #òl á&~ !t
#Ü2 4İ2&L• èb@bVQ^?Ý?Ê%7VF2&I ` bV^thßk,l 4İ2&k,\$”1#QBL•4¥R”ä Hå 5 Tmb•&“\S\$”
I :_! *8HíñQ•&—` 9ò1ñ4ÿ • 1\S\$” è5ý!t2 7Á4İ2&L• í

^7^

b~5x Tmb•\S\$”@ &Y •!*d\\ I ì+œ9ÑI R> £mg155 9¾%¥! &.\$” í ¹⁴¹

8H:x äa á8¾ •L\ 7Á#òl}l °:-\$U í:È5ýbhL:-\$U è&y\ 7ÁIY?Ê%7 ¼!6G@I 4İ9~7Á#ò•

G-! 4¥5nG-! ííV`\$,QSQVI Ê Æ #ùIYI}l è\$”Q^?Ý?Ê%7I 4İ9~7Á#òcCE&~!t#ÜL• í ¹⁴²

¹⁴⁰ & Q \ Pè " , è Basic World Tax Code, title I, ch. 1, § 38(b) (1996) available at:
<http://www.taxanalysts.com/www/websitensf/Web/BasicWorldTaxCodeOpenDocument>.

¹⁴¹ \$! .^Q^?Ý?Ê%7I \$, @52 L• I t\$ h}k' I 9~IY\$•: è&QP Industry Commission, Charitable Organizations
in Australia 311312 & App J (1995).

¹⁴² !Ö8¾ è7Á#ò ¼[:G-! Qf5•4¥4ø+¶Q^?Ý?Ê%7I cw\$•.•[:2 L• í

.! =ò)·1%oMZ0')ÉQ^?ÝI)CE.E9ô^f è! c2!*0•G·! 4¥5nG·! •íV`\$,QSQV ÚI}I I}\$
I ?É%7I #÷cw\$, @5 9ÒZð\$,1™ Ú&•&~SCEb'.+! dVG· 7Á#òI}I °:~\$UI)ÉQ^?Ý œ4YD.I)CE
.E •T» î8¼#û> KÍ!©\$Q©1•,Z&` .äI)CE.E íbh !*)CE.EI íí V`\$,QSQV0QÇ2'í•_Ód!tQf5•G@
-ç è Q^?Ý?É%7I \$, @5 î^G\$ OŠ\$¿G@> -ç!Dbh!*)CE.E è î^G-ç)·Í"RbjE(MZ! 7Î1+I Q^?Ý
?É%7I 1ÉCWi>Ñ!è è 1#1âqç%@4İ9"1 QSQV&J!}! Q^?Ý?É%7I. !{8¼íV`\$,QSQVbg8¼
!•©QSQV í

&u •8Hiñ è œ=ò1âMm! &~SCE4Y'É • 1 'd\h'k' èE \$98¼)-íV`\$,QSQV!}! I Q^?Ý?É%7I
\S<°' 7yd^1•,Z.ˆLP!!• ©bˆ4Y,•SP8... í 8ÍCÁ è :+ • 1.[[dl +¶* íV`\$,QSQV&~!t}! E
)?É%7ä" ,)• õ\$%Dx â R>8ok QBL• Æ"İ.ˆ! V`\$,2¶Mm! R"9ô^f.À: 4Y! Q^?Ý!\$%N í 1431â
bh 'h'k'2 '\\$¿ •)CEI _±7Î7ÎMâ8... è 9•lf64I \r\$Bb£2 .À8¼.ˆ=ó\$, @52 L• è T,. 1âbhL?É%7
•QSQVI I}I 8o\$ 8...!©bh:Æ"é í

&u+¥ •L&~SCEI 8H:x8¼iB/'\$,QSQVI 4İ9"7Á#òcCE&~!t#ÜL• 8%"5{Q^?Ý?É%7I \$, @5"
5{ •I}I 9` \$ I ?É%7!t &Y8yb©I 'Ö©?É%7 8&y\ bh!*7Á#ò)•9»1 15\$ 4¥ š •L•%01 15 ¼[:
G·! #ÜL•I}I í ?q#ÿ)• 1990 1 !r ¼9© ÚÜdVG·bhL\$Á15144.ÌN0bhL8H:x!É Ý!TIT8¼.ˆ ˆQ>

¹⁴³ 9"1*)CE.E íR'.nQ^?Ý?É%7I "Ö ©2¶ ° § \$& è!6G@7Á#òI ?É%78¼&µ •V`\$,cwhw&'G@Mm!£dVG·! 'Ö
©2¶I 8H1ž í" , ?d)CE0•Q^&` .ä\$%• +æ+Ü! :-\$U9ò\S)\$ ¼I \S\$" í&Q\PCaroline Newman,Recent
Ministerial Instructions Regarding the Tax Treatment of NPOs, 2 Int'l J. Not-For-Profit L. 2 (March2000)9ô
A ö<http://www.icnl.org/journal/vol2iss2/cr_france.htm> í %æd2 î)·9"!*3T1ñ šR'.nÖ ©2¶I)oO" í õ%æ
íi\$')CE4İ2&L•?d ö è\$Ü6}?w 111 èM»30(3)(b)(iv)(bb)(B)9ð í

¹⁴⁴ ?q#ÿF?)·0•Q^_ÿ& Q>OHI 7Á#òI}I :-\$U è&Q\P õ?d!I4İ2&L•?d ö ä Coporate Tax AcâM»179ðM¶ ì 4 ì
5=Í í 2F)CEI \S\$"O IÈ! ?q#ÿbV&JI \S\$" í &Q\FCountry Report - Germany, 2 Int'l J. Not-For-Profit L. 4 (Jure

OHI °7Á#ôl}l :-\$U!è! b .žl " }7È è!Ö8¾. \ >Ñ)-7Á#ô[:&e2&\$ç[:U@_È\$%&Jbh>D8...hf\$ l'

lò\$ &J& è!thÁ=ñiiv'\$,QSQVL~O¾_Ód`R> œ" G. è4¥R".•\$ ^MMZ É*%od` í

8H:xä c á &y.^ ¯ œl±\$ l Q^V'7Á#ô °2 L• èR>.^ ¯l±\$ °l Q^V'\$, @5#ÜL• ðh).F•^l TMii 0Ç
&—F•¹⁴⁵2 +©3T\$D šiiv'\$,QSQV.-F? \$ l}l 9•9~7x| 8H1ž8¾4b@bVQ^?Ý4Ú>D í è iiv'\$, QS
QV!7<\$ =Á"Rbjl :_L\8 %¥4¥U 9¾| 9•9~7x8H1ž è î^G.À8¾4\$%Dxg•'½mg_.d^l çk'9Ñ2f í,
:+^tQSQVI ¯ È\ °l}l 8¾"Rbj:_L\8 %¥4¥U 9¾ èb@bV'Ö ©1ñ1ž9ðb_!è È\ œ8¾ É! bœ>Ñ\$,
@5 ð £?09~\$•cÜ\$, @5 è¹⁴⁶c2 x\$%Dxg•'½9Ñ2f&~!t!T!T[:\U ÉG-9ð.-F?^tQSQVI iiv'\$, l}
l l 8H?d í .! ••¹QSQVI iiv'\$,l}l l±\$ l ?É%74!6G@l \$, @5#ÜL• è ðh).F•^l TM8¾&—F•
l í

!Ö œ1 l 8¾ è%É\$• ¯l±\$ °l Q^?Ý?É%7' ¯ œl±\$ Q^?Ý?É%7: É)•iM ðo=ólt±\$ / œl±\$
lS\$~2 iM).-., ¼b_G. í " , è •.E%éDøl).Ty0€l l Tœ ¼1•^M'Ö1& è\$%º½l X^l !SLOU 9¾
!è'PI %ÿ\$Æ'P è4¥R"%ÿ9~bh!*!è'PCöDÖl ðNÜ4¥8"pDÖ Ê1~bh!*?É%7 •%éDøl l}l l±\$ 8¾
>cb .H8çl í !Ö8¾, :+%éDøl 1•^Mbm̄g•1&\$%º½\$! U 9¾' 8 %¥8Hiñl ðNÜ\$è ¼+¶cw\$• ðNÜ
•\$ l X^8o\$ è &W1â, !ä übh8¾!l}l ¯ œl±\$ °l ?É%7 ðg8¾.•\$ lš!è5b.L! l}l U')f è 1 £

2001)96A ö <http://www.icnl.org/journal/vo2iss4/cr_weuropetm#GERMANY> í

¹⁴⁵ bh8¾R)CEb'G-l lS\$" è&QlP6R)CE?d\$ öM»26Q¥M511: 5149ð ä26 U.S.C. §§ 511-514ä 2000â ilÖ

8¾4bhk ?d2 9»a:&Y\$ l±\$ 8LZÛ9ð" cœ: 15^uQU £+œ9Ñ í

¹⁴⁶ ?d)œG-9ð%É\$°Q^?Ý?É%7!6G@l 7Á#ô1#L• •&µl :-\$U Ú •80F•!l8¾&µ ÉQSQVI 4i9~R" &QlPNewman è

\$Ü6l?w143í

\$,G-Q^?Y4Ú>D9ó.-F?\$ 4ø1^-&•I I}I û ¹⁴⁷)-.-, ¼ è g .^ - œl†\$ °I ?Ê%7SCE+®2 7ÁI L•í0Ç
íi0Ç. èbh î^P8! %É\$•l†\$ ' œl†\$ I Q^?Y?Ê%7I :-\$UiM!tb'G. í ¹⁴⁸

!Š!ä)OE.EI L•7Á ™cOE1#^t8•Jý è :+Q^?Y?Ê%ã" , \$%Dx9Ñ2f4¥ ðNÜ áT!T8¾ •L\bCE>Ñ
8q.)I}I ä" , "RbjU 9¾' 8 %¥ å I 9•9~7xI 4Ú>D è . !{ œ1#^t[:1â!ë&~!t" 2&9É: +À&Jíí
V\$,QSQVI)¿!ÜI Q^?Y?Ê%79óIš2 & " . !{: 4Y! QSQVI Ê\ ?Ê%7 è í1#1â, =ó í \ 3,^M
^0\$%•+æZÛN0F• ™I \S\$~9ó!âF?l†\$?Ê%7 œl†\$?Ê%7I %É\$•-\$U ð £SCE+®#)¿&l8^-
bh!*R'Xà)oO^- èbh1 œ8¾ •!....H8ç! í

9»5-1æ ¼I 8H:xä d á 8¾ • 1 ^9É;?I °:-\$U è É! %É\$•1#L•Q^?Y?Ê%7' íi1#L•Q^?Y?Ê%7 è
. ^MQY! •L\9fN %äl :-\$U9ó.~íV'\$,QSQV2 L•í " , è &-!t&y9~1âQ^?Y?Ê%7I \$, @5' bV •
)7ÿk,8... è4¥R" bV\$ 2É7Á#óI •.)>c" 8... è 4Ü.^\$ 2 L•í bhL\\S\$~0•Q^[:%-Dè\$,dVG.,ö
:+#:-cwQ^?Y?Ê%7I \$OS, @5^18¾l†\$ I bg8¾ œl†\$ I ?Ê%7 á œ` bV •%Ò -L :&4¥R"2É7Á#ó
I 10 á è\$~.^t\$, @5#Ü L•í ¹⁴⁹•T»9ó^f è` bV1 159!Yhßk,I '¾ •Qb:+ 1#1â8¾.^^ k,cw\$•
2 L•è !Ö8¾%-Dè\$,I "é?d8¾:èM JÃbh 1hw<j è \$~.~4Ï9~I Q^?Y?Ê%7 ä œ^18¾l†\$ I bg 8¾
œl†\$ I á I 7Á#ó2 L•í bh!Ë Y*%o! •L\F•^I ö , :+ • 1QSQVI! Q^?Y?Ê%7VF2&! +¶d^7Á#ó è

¹⁴⁷ &Q\Rev. Ru 73-105(1973)è9óA ö<<http://www.taxlinks.com>>ð &YRS Publication 598Taxon Unrelated
Business Income of Exempt Organization9óA ö <<http://www.irs.gov/pub/irs-pdf/p598.pdf>>í

¹⁴⁸ &Q\James Hines, *Nonprofit Business Activity and the Unrelated Business Income Tax* in 13 TaxPolicy
andthe Economy57-84 (1999); Henry Hansmann, *Unfair Competition and the Unrelated Business Income
Tax*, 75 Va. L. Rev. 605(1989)

¹⁴⁹ ó%-Dè\$,?d!IL•?d cãM»81 &†?d2 ä ä Hungary Law Act LXXXI on Coporate TaxáM»2 MoM20(1)(a)ðð
ä 19961 á í

c2 x •\$ ^f8%ííV´\$,QSQVbg œ, ^f9f#^ •!• © í

˘ Ê\ I}l °:- \$U):_L\3ž Ø ™^f î8¾ •L\9É;?I :-\$U í .dVG. •L\9É;?I 8H?d9δ%É\$•íí
V´\$,QSQV' 'Ö ©QSQV í)o=ó è, :+ííV´\$,QSQV7¾4\$%o150 á)-I‡1âh I 8...hf\$ ä", 3 1 á
8¾4!l •l}l 8o\$ I ?É%7 è c2 x^tQSQV1#^t[:d\8?;\$;• É'Ö ©QSQV I]L•7ÁI \a159ôlš è &y
\#Ð^GiíV´\$,QSQV!l] ˘I‡\$ I °Q^?Ý?É%7 œ2 x.˘! œI‡\$ I Q^?Ý?É%72 L.À8¾&—F•I í bh
!*1#L•7Á#ô&~SCE œ` bI&~SCE` bV\$ #÷cw?É%7 50 á ä5~Cö7Á#ô7ÿk,Zðd^ èR› œ8¾?É%78...
hf9ôZðd^ àR› £\$, @5&~SCE?09~\$•cÜÈ5ý=óL\\S\$˘ è c2 xííV´\$,QSQV.À œ1#[:U É ˘c L•0t
\$ ¶

9~!*)œ.E\ >ÑííV´\$,QSQV ä4¥&y9~#ûlYQSQVI Q^V´?É%7&ySCEb@bVhÓ.í9É: 9ô1•.R è
œSCEGÀTy0€If641•.š¹⁵⁰ bhL\$Á159~\$!\$CH ðo É. " 2&Q^V´?É%79f\$ 9~bž8•15 í&u •8Hiñ è
.)-4öZÛ` 9ô&WI‡1âqJCu ðR› £^MMZhÓ.í9É: 9ô1•.äQ^V´?É%7I U@_È9fmgÑííV´\$,QSQV
É4i9~I Q^?Ý?É%7"l-çE{MZI _µ9»' ^?1ä î&~!tbM\$ç&:ÆI bž8•15l}l í R› £ è, :+•1)œ
.E\ >ÑdVG-hÓ.í9É: 8H1ž è\$˘1#^t\$Á.) •L\\S\$˘ è #Ð^G). œ^MMZhÓ.í9É: I 3T\$D š1•.àlS<°
: É9~hßl Q^V´?É%7 í

M»9.4 U +- "ÉL•' \$ L•

\$ ê#ûlYQSQV1#^t2&\$ç+- "ÉL•I !\$3o2 bÖ í

^7^l

ííV´\$,QSQVI 2 +©?É%7cœ&~!t2&\$ç+- "ÉL•I !\$3o2 bÖ(8¾&“)œ\$! \$!â?É%7l \S.)&“

¹⁵⁰ &Q\p ðU€)œL•?d ö è\$Ü6|?¶08 í

9~ œ&› í ¹⁵¹

+-"ÈL•\$3oií0Çd\\ í , :+íV'\$, QSQV œ[:GÛ.) É ~QBL•I °4¥[:#ÛL• è !]R›[:6!hó)-+-
"ÈL•\$Á15 Ú+¥\$. bg8¾\ . ^_¼ ýl _¶Dø' 9œ%07¾!g+-"ÈL• è)o É+-"ÈL•%"&!)!†:È Ú ¼ äbj
k +-"ÈL• á ÷!Ö8¾GÄ! .^ . œb'G+- "ÈL•\$Á15 è). \$%½_¶ Dø4¥9œ%0œSCE!:&fbk +-"ÈL•
b•bg è î.À8¾ è . 8¾[:!ë É9•QW@ _ÈR".^2 I í ¹⁵².ìN0!]L•7Å\ a15lš è .•íV'\$, QSQV6!hó)·
+-"ÈL•\$Á15 Ú+¥8¾ œ&~&el!Ö8¾íV'\$, QSQV&~SCE!©0>9ª2&\$¿bhL2 hÖÉh&~!t\$^b \$
L•%0I`N0_@5T í

.! 3Î3ž5 5TL•%0I`N0_@5TI íV'\$, QSQV9ô^f è9•, I 2 bÖ8¾[:QB#ô+-"ÈL•\$Á15I b'G·
U')f í ¹⁵³. !{4Í\$%½l _¶Dø' 6_ "I 9œ%0, :+ #ûlYI)I 9~\$ è .Àb'G·i...L•F í bh.3ž' IÏ è
.ìN0íV'\$, QSQV)_¼ ý_¶Dø' 9œ%08... \ 7¾!gjbk +-"ÈL• èÖ8¾ œ2T7¾!gg•k +-"ÈL• }è É\$

¹⁵¹ &Q\p=¶?Á\$ &!âF! !© 19771 5 9—17 8tM>6 &†5—!s ä77/388/EECâ õ 4ÿ&ç)CE Úhf?ĐaûL•?dl %p^ ö

\$ &I +-"ÈL•\$Á15' Qn •I ^0N&8H?d ö è9ôA ö

<http://europa.eu.int/smartapi/cgi/sga_doc@smartapi!celexapi!prod!CELEXnumdoc&lg=EN&numdoc=31977L0388&model=guichett> í

¹⁵² \$! bh 'h)k'l bj •=ô^7 ^I è&Q\Fole Gjems-Onstad, *The Taxation of NonProfit Organizations: International Fiscal Association Congress 1999*, 1 Int'l. J. Not-For-Profit L. 4 (June 1999), 9ôA ö
<<http://www.icnl.org/journal/vol1iss4/index.html>> í

¹⁵³ 9~!íV' \$, QSQV œ&~#Û)¿!@[:QB#ôbh 1 \$Á15 è)o É. !{1•.ä! +¶d^ Q^?Ý?È%7 í+¶+©7ÿ)CEc09~V'
©k, I hß\$Á—\$U è • 1QSQV[:QB #ô+-"ÈL•2 N0!â\$Á2Tk Mµ&bh 1 :- \$U è!Ö8¾+¶©ÿ)CE. ECE#EG:2!*Ý!
bh 1:-\$UI 9É Ty3Îb~5x %#ô+-"ÈL•2 N0!â\$Á í&Q\PDavid Williams, *Value-Added Tax*, in *International Monetary Fund, Tax Law Design and Drafting 164* (Victor Thuranyi, ed.) 1996.

g•k +-"ËL•b'G.i...L•F í ¹⁵⁴. !{bg!©2&\$çbjk +-"ËL•b•bg4¥5Dg• í ¹⁵⁵bh8¾ •L\9f!§3ol L•7Á
Zô_Ã ð ?09~ É2 +©)CE.EdVQB^{1P6}•L\9f É8ýbÜ! !§3o2 bÖ ä î8¾=¶In)CE.E' GÁ^†%/#ô=¶n
I)CE.E ¼'¾ •\$U^GI 2 bÖ å 8¾ #ûIYQSQV&~!t.ÀE .)_¶Dø' 9œ%0b'G.!§3ol +-"ËL•F èR› œ
8¾i...L•F ð]R›\$^ 7Î 1+I L•7Á5î +À í" , è , :++-"ËL• F •T»8¾ 20 á èc2 xbh d[I E .)
_¶Dø' 9œ%0I E \$°L•F &~SCE¾ 10 á í ¹⁵⁷

% #ûIYQSQV É! .-F?\$ #ûIYI| R›bj&rl _¶Dø4¥R"9œ%0 è1#1âVF2&\$^2 4¥R"#Û2 \$•
' bj&r+-"ËL•I 2 bÖ í

^7^I
\$ L•' bj&r+-"ËL•8¾iiv' \$, QSQV.-` , ¼iñ ÃI 9•\$ 9~! ^=' 9•)•iMI hjk' Ú • è E \$°8¾
)-&` .ä ¼)CE.E' aû*)CE.E í & " •)CE?d2 \S.)#Û2 #ûIYQSQVI \$ L•' bj&r+-"ËL• è @ \$.'&ç
bg8¾!©0Ç0Ç2CEU?d2 \S.#ûIYQSQV2Tk U@_È+¶d^8...hf& mgQ6.'&çüSCE.-hÔ2&\$çL•7Á

¹⁵⁴ , :+^tQSQV!|! œI±\$ I 7ÁIY2¶?É%7 è\$~i\ %É\$°.2 bh!*?É%7' b'G.i...L•F I ?É%7 í

¹⁵⁵ .Àbjk +- "ËL•R›\• è.Ì N0bh³L\8H?d.?! .! b'G• i...L•F I iiv' \$, QSQV9ó^f!ÉY&:Æ9~\$, è!Ö8¾Dg•
?d&~!t^8iiv' \$, QSQV7Á&e9fmg! !†:È è.•bjk +-"ËL•I 7ýk,%"&°)-\$ í

¹⁵⁶ +¶+©7ý=¶)CEEcCE9~•.) I +-"ËL•!§3o è.ÌN0&")CE0\$°2 +¶ í &Q\ÐDerek Allen, VAT in the European
Community(1994) í\$! +-"ËL•I Qn •%¥ è&~&Q\PSÜ6|?w 151 í

¹⁵⁷ L•%09É\$ •T&\.~iiv' \$, QSQV ä4¥!Š!ä\$!eQSQV ál +-"ËL•!§3o è)o É. !(\$ 9~+À!©7x1# ä distorting
effectâèl .†f!â\$Á9f%/+œ9Ñ\$! +-"ËL•I 9f+©^7^I è &Q\Ð)CEhÔ_¶0•%od' QSQV!ö+-"ËL• ö ä International
Monetary Fund,The ModernVAT ä ä 20021 ä èbg&~&Q\PWilliams è\$Ü6|?w153èM»176k í

!§3o í ¹⁵⁸&8... #D^G#ûIYQSQV!:&f\$ L' bj&r+-"ËL•\$^#ÛI ?d2 è !©&Ç1α •!m&-ßbj#ôíí V´

\$_cwhw è Ê\| .À8¾\$G. •!\$!DÛI ííV´\$QSQV ¹⁵⁹9ôVF2&E .)bj&r_¶DøI #ÛL•2 bÖ í

!Ö8¾ è:+. ^&—?dl ííV´\$QSQV2 7Á\$ L' bj&r+-"ËL• è bh!©+¶+¶+-%/ííV´\$QSQVI b_

V´4ÿ9» í)CE+¶I ')CE\$ I ííV´\$QSQVcCE9~bhL)•iM íbhE \$º8¾. ^! !!bâ7à6fQSQVbV! ´& è

)o É. !{b©0Ç2Tk bj&r4í9~I _¶Dø' 9œ%09ôAp`BO¶2´7à6fI i\ í & " .! 9•.ž\<ºI QSQV

9ô^f èbh í8¾ •!h)k' è)o É. !{ í^G!©i\ bj&r •&•!^I@9É4≠^0N&9É!t6_mg0t!è7x F í ¹⁶⁰

)o=ó9~!*)CE.E. ^! #ûIYQSQV#Û2 \$ L' bj&r+-"ËL• í ¹⁶¹9~8...bh!*!§3ohß! +¥)CE7í1+4¥CE

hÔQSQV_Ó%8I ííV´\$QSQV!è\$^#Û@ &YííV´\$QSQVTya:&Y\$ &f_íI íCÁR> è8uQh! bhL

!§3o è2Tk 9~ •L\#û=òbž8•I Lš1 9ôJý"l è &y9~I@=òI #ûIYQSQV4ÛSCE!:&fbhL\#ÛL•2 bÖÍ í

1+ •T»6_ " ^P ò ì4öCö4¥O !ËI 4ÚQ|9ôJý"l •!QSQVI #ÛL•2 bÖSCE+@)•bH+ QN ™2&\$¿. -F? í

¹⁵⁸ :È5ý)CEhÔ¶(0•%od`QSQV£ M è)-%ñ8%obMííV´\$QSQV&fl '¼ •L• 7Á!§3o8¾\$ L•\$^#Û è&u¥. ^ íí 7í

1+QSQVCE+¥V&ç#Û2 #ô+ _È ÷R> £ è bh!*!§3o 8¾i 9ÉQh! I è\ •%ä'1 ííV´\$QSQVMZ%ß í ö)CEhÔ

_¶0•%od`QSQV+—2g1æ20031 79—ä9» ò!èR"—ç:ò á í S>.É!) Ú1 bMQh! ííV´\$QSQV•.)Lš15I \$ L•

!§3o' \$!eL•7Á!§3o í òS>.É!)\$ ')CE\$ L• E ^G9ÒL•?d ö ä Customs andExciseTax Act Cap. 472 of the

Republic ofKenya åM» 1 cw\$M»129ð ä 20001 á ÷ ö Ú1 bM 19971 4Ï2&L•?d ö (IncomeTax Act 1997)M»11

9ð í

¹⁵⁹ 9~!*)CE.EL•\$ É "I=%"NGO ° äsuitcase NGOå í

¹⁶⁰ h)k'0Ç0Ç œ8¾É P. ^íí V´\$QSQVI !§3o èR>8¾GÁ&¶. !IPDFÿLš1í). 2 +©)CE.Eè+œÑI Lš1 b~4ÿ! +1

+©I .#i Ê Ø ihß\$Á2¶9ð!...' .ŠLnZÛ É í

¹⁶¹ 1âCÁ2 +©)CE.E œbh:Æ"é è)o É. !{" ,íí\$ L' +-"ËL•!è É Ê\ I 7Á#ô9ôA í

É! hÁ=ñAtG·#ÜL·2 bÖ æ~!tS.) è #ûIYQSQV&y9~)·b_!ë ¼·-hÔ" G·! bj&r_¶Dø! 3T\$D
š è 4Ü&~#ÜL· íÉc #ÜAtG· è, :+#ûIYQSQV)·_¶Døbj&r&·b J|8...hf\$ ä" , 2 1 4¥ 3 1 å &W
\$%o'½^t_¶Dø ä" , ^ON&9É i%ðaõ4¥? aõ ä\$~1#^t)·\$%o'½8...2 7Å\$ L· bj&r+-"ÈL· í

M»9.5 U \$!eL·7Å

\$ ê1#1âR'Xà.~iV'\$,QSQV#Ü2 4¥R"\$^2 \$!eL·L í

^7^|

2 +©)œ.EQh! iiv'\$,QSQV#Ü2 4¥R"\$^2 ^‡, œ%7!64¥%7!6Lgì'½L· ì bæ!64¥Qv5 L·MØ
L·L í" ,)·U€)œ è ~3x(9É: °9~9Ò2&\$¿\$^280 á!)¿8H_±!6L·! 2 bÖ è)¿8H7Î1+&~!t\$B.)
8¾&µ#Ü2 \$ø!è! 20 á í ¹⁶³.È5ý)¿8H7Î1+! \$B.) è ~í3x(2¶| °iiv'\$,QSQV&~!t2&\$¿cw\$·4#÷
cw_±!6L·! \$^#Ü í ¹⁶⁴U€)œ! ~3x(9É: °)·aû^8_±!6 ä%"5{S0K÷ æ...#Ü!3!|!+%ÿU@E·¹⁶⁵.ÀÄ
VF2&l bæ!64¥bæ_î#Ü!3bæ!6L·#Ü!3_Ó9»\$,2&L· ¹⁶⁶. ¼=¶| «=¶| !*)œ.E è î.~ûIY QS
QV#Ü2 ·!*)¿8H2¶|L·7Å í

¹⁶² !Ö8¾bH+ QN TMI \$^#Üb~4ÿ! Sß_! 2 +¶|&~SCE2¶| í&Q¶|iams è\$Ü6|?w153 èM»176k í

¹⁶³ ö 19881)¿8H7Î1+d`Z ?d ö (Local Government Finance Act 1998)M»47 9ð í

¹⁶⁴ &» TM í

¹⁶⁵ ö 19821 d`Z ?d ö ä Finance Act1982âM»1299ð í

¹⁶⁶ ö 19841 Qv5 ?d ö (Inheritance Act 1984)»239ð í

% ê.ˆ! •T» b'G-I KÍ!© "lhø8Hiñl L•5ß ä%"5{9%ÊH&' b•! *%od`8Hiñl L•5ß àèiV' \$,
QSQV •T» œ1#1â2&\$¿\$^#Ü2 bÖ í

^7^

9˘ •L\\QCH^3 É èiV' \$, QSQV!] ©!l&ç>cV' \$, QSQV!] ©!l&çl 54cû!Ý è 4!l!e!{1#^t#Ü
!3KÍ!©"lhø8Hiñl L•5ß4¥R"b'G-!§3oL•F í ¹⁶⁷!Ö8¾5 iV' \$, QSQVIV&çQB#ôKÍ!©L \$, !âOŠ1¼
!:&f\$ \$, IY ä" , \$ R• d' %ÊH&L \$, àè&8...&#Ü2 \$ KÍ!©"lhø8Hiñl L•5ß è.À!©8Í2& œ#û
1 è !l©1˘ V' \$, QSQVIV&çl œAp í&u •8Hiñ èiV' \$, QSQVIV&ç œ1#^ti #ô&[d\ œ\$, I)¿!Ü è
& X9cûb !Ý è&W œSCE!:&f ÉKÍ!©™I \$!eiV&ç6_ "I *%o9»iV&çL \$, 2 bÖ í

!Ö8¾ è&-!t.ˆiV' \$, QSQVI &y8¾9 8...•)œE\$.Ô!PI •O iV&ç#Ü2 KÍ!©"lhø8Hiñl L•5ß í
" , è +¥)œ7Í1+_Ó%8l iV' \$, QSQV0Ç0Ç:È5ý)œHÔ9ðQ54¥E \$! &[bH%P.)2&\$¿!§3o2¹⁶⁸ bÖ í
, M» 10.1 U 4!^7^ll è9˘!*)œ.Ebg.ˆ\$!e+¥)œQSQVI iV&ç6_ "bhL!§3o2 bÖ è!t&Ç1˘+¥)œ
6f%8 í

¹⁶⁷).BB+¶(\$,!) è@ &YKÍ!©L \$,0t!èl iV' \$, QSQV\$^!3g•½L• è1 £ è, :+. !{! 0t_Ó7¾4\$%` bV>^9— 1 -
BB+¶(\$,!)#Ö è&-!t\$^!3k,+¥&ç0tL \$,L• è \$!â\U\$ 4!)-l 0mR>.) í &Q\Ø 19861 k,+¥&ç0tL \$,L•?d öä Fringe
Benefits Assessment Tax Act of 1986âM»57 9ð í

¹⁶⁸ &Q\ØR)œ7Í1+ •%—Dè\$,7Í1+\$! Q^?Ý5 9¾! I‡\$ 6f%8l %P.) ö ä Agreement Between the Government of
the United States of America and the Government of the Republic of Hungary Concerning Economic, Technical
and Related AssistanceâM» 3 9ð ä19951 129—22 8t í ä!è R""l-ç9˘^t8 9» ä

M»%DM€)CEiíV`\$, QSQV' A ! +¥)CEI _Ód`

M»10.1 U +¥)CEiíV`\$, QSQVI ^MMZ' I`N0

\$ ê:È5ý)CE?d2 ^MMZ' b_!ël iíV`\$, QSQV è, :+0•Q^4¥R"^(0\$;)-&u)CEb_!ë ì 1•.ä k
l)4¥R"5t9~_±!6 è • T»1##D^G\$)-^t)CE^MMZ\$•7%9É:1#1â!:"9" 5 5T^t)CE Ú íí
V`\$, QSQV4!l:9"l #=:cw9Ò\$, ' Ø%0 í

% ê¥)CEiíV`\$, QSQV, :+0•9^MMZ • 1E{MZI ?d!l è 1#1â#D^G\$ ",5ý8ýbÜb'G-I iíV` \$,
QSQV?d^MMZ-B9É: 4¥R"\$ Rã9É: í

^7^l

?d2 1#1â É+¥)CE' 9»)CEI iíV`\$, QSQV6_""*1 MØI Mm5 T-&#D^G+¥)CEiíV`\$, QSQVL~: &Q
•9»)CEI iíV`\$, ?É%7 í , :+ • 1+¥)CEiíV`\$, QSQV4âN&)-9»)CE!|! I œ!T!T8% d^l 4¥R" Å8...
2¶l ?É%7 œ2 x&~!t\ >Ñ\$)-9»)CE1•.ä?É%7 Ú\$Ü æTk !t:_L\1ñ1ž^MMZ í bg&~!t\ >Ñ+¥)CEií
V`\$, QSQVMµ&—c2!*"b'G-! 9»)CEiíV`\$, QSQVI ?d2 TMI \ >Ñ è>c, 6_!354&Ù iL•7ÅMØMØ9

¹⁶⁹ ", è òhí.£0f.È!)iíV`\$, QSQV?d ö ä theLaw on Non-Próit Organizationsof Albania à\S.) ö +¥)CEiíV`
\$, QSQV9Ò. hí.£0f .È!) \$ ')CE Å 8...2¥R" h 9@1•.ä ?É%7 è!Ø%41#â.TM d\hí.£0f.È!)l ?d 2' (Tpk]f è

1 £Mµ&—9CEiíV`\$, QSQAñ1#1âApBI &MØ9ð!.í.É !)-hí.£ 0f.È!) \$ ')CE 1•.ä ?É%7 è+¥)CEiíV`\$, QSQV&~
!t:È5ýhí.£0f.È!)?d2 ^MMZ1 £I ^? ÉiíV`\$, QSQV4¥R"iíV`\$, QSQV\$•7%9É: í °M» 8788&†?d2 M*6 MoM29

9ð ä20001 59—7 8t á í

+¥)CEQSQVb©0Ç1#^t&~!t). •)CE\$ ^MMZ\$•7¼9É: 4¥!rZ÷+¹⁷⁰bhL\$•7¼9É: 4¥R"!rZ÷+“1
iiE{MZI ?d!! è !Ö8¾. &~!t).^8 • 1+¥)CEiV`\$,QSQV). œ^MMZ8?I ?d!! 3T1ñ š è &—?d)¿).
&u •)CE1•.ä?É%7 j :++¥)CEiV`\$,QSQVb©bV\$•7¼9É: 9ô1•.ä?É%7Zx è. ! \$•7¼9É:).!e
)CE^1MZI &—&¥R”_@5TI Ø%#1#tQSQVI #÷:cw_±!65 5T_2!Š í , :++¥)CEiV`\$,QSQV0:9ª
.Ty0€I _Ó!6' ?É%7 •).+¥)CE4Ï&~SCE`G@I "É%0!ti#LJæ2 x. 1#1â[:#Ð^G^MMZ • 1\$ Rã9É
: 4¥-B9É: § §. I ^MMZI}I 8¾4ÿ É • 1)-\$!e)CE.E1•.ä?É%7I E{MZ?d!! í

\$! \$•7¼9É: Ú^MMZI • 1*%o9»\ >Ñ è 8¾ É! #Ð^GiV`\$,QSQV&~!t)-\$ 1•.ä?É%7I)CE.E
&e2&[: ^XI _Ó:É è 4¥R"!t\$!e8H1ž).\$ 1•.ä?É%7I)CE.E5 5T_2!Š í " , è \$•7¼9É: &~!t[:
\ >Ñ5-.) • 1!rZ÷!!' • 1 Ê \ %-! 9É: 4Ï).¿ è)-c2d["!-ç_µ\$ ' ^?1â!t+—&~SCEI ;O:t í
4Ï9"i iV`\$,QSQV è E \$°8¾c2!*+¥)CEI 4¥+¥)CE66\$ÁI QSQVCE1#1â5 • 19»)CE#û> 4¥R".Ô>
5T!Š!rZ÷!! è!JR>&~!t.^\$ &`\$%o\$ 9~?d2 3ž ØI b©Jt í

, :+ #Ð^G^MMZ\$•7¼9É: æ©1æ&` •! *5 9¾h)k' í , :+iV`\$,QSQV9•\$-^MMZI)CE.E4ÏS
)I 4ÿMZ:~\$U+¶+¶ œ&»! \$•7¼9É: 5n?É%7 Ú)CE.E4ÏS.)I 4ÿMZ:~\$Uæ x7Ï1+ ÊN09É\$ î^G

¹⁷⁰ :È5ý õ=¶?Á\$! 5 ^3)CEhÔii7Ï1+QSQV?d2 !!:ÈI #ûQ5 ö ä European Convention on the Recognition of the
Legal Personality of International Non-Governmental Organizations à è0•Q^5 \$U#ûQ5I =¶?ÁF•! !©4ÿ&ç)CE2T
k 5 ^3Mµ&—\ >ÑI iV`\$,QSQVI \$•7¼9É: í !Ö8¾ èt#ûQ5I b'G-U')fI±1â9~hB í &Q\PDle Gejms-Onstad^tthe
Proposed European Association: A Symbol in Need of Friends? 6 *Voluntas*1, 7-8(April 1995) í=¶?Á9•b\$
! "RbjiV`\$,QSQV` w+ ?É%7I %9%*tq%"5(! .! • 1?d2 UØ:xbjZÛb8^I è ^tUØ:x5n^MQý •L\?d2 1ñ1ž õ=¶
? Á K Í) q äEuropean association à í & Q \Statute for a European association, 9 ô A ö
<<http://europa.eu.int/cadplus/leg/en/lv#l26017.htm>> í\$! =¶ Inl *%o`!© è &Q\PIanna Srmatz, *European
Efforts to Facilitate the Operations of Public Benefit Foundations*, 1 *Int'l J. Civil Society Law* 210 (July 2003)
Ú ¼4Ï^7^I bj.ä , 9ôA ö <<http://www.law.cua.edu/students/orgs/ijcsl>>

œ2& œ\$³.)bhL\%É\$°8¾&µ, =ó0w+¶Ŧ!) . • 1\$•7¾9É: 5n1•.ä?É%7I)CE.E è 8o?d.•t\$•

7¾9É: \U ÉI‡1â! KÍ)q ì*%od`!© ì9`hß5T"l#û&‡4¥^t)CEI \$!e&—b`l iiv`\$,QSQV í

1 MØMm5 T-&•I &.\$`iñ ÃÍ ³8Hiñl & %* í 2 0Ç\PI 3T1ñ8¾ ò-¥)CEiiv`\$,QSQV0Ç0Ç3,2&
\$¿9»)CEiiv`\$,QSQV4Ï!:&f œ\$¿I !§3o2 bÖ `", è . !{&~SCE0`9a).1•.ä?É%7I)CE.E#Ü! QBL•
lt&Y œ&f%B%7?dl Q59i9`8... è !{&~SCEb©bV9ðQ54¥R"E \$ºI &[bH%P.)9ð2&\$¿bhL\!§3o í
1)CE.E6_ "*bh!*!§3ol l)l 0Ç0Ç8¾ É! &Ç1çc2!*4âN&0µ9ð+¶d^_Ód`I +¥)CEiiv`\$,QSQV ò¥R"
2&\$¿\$!e, +“ í)-9`I)CE.E è Qh! +¥)CEiiv`\$,QSQVE \$ºI§3ol \$B.)8¾ 1:xR`d^ è GÀ7Î1+TyGÀ
[Pd^ í 9` •!LP!l2¶_l _Ó%8!! î0`9a2&\$¿E \$ºI #ÜL•4¥R"\$!e!§3o2 bÖ è 5aQl). œ6_ "!"§
3o2 bÖI)CE.E1•.ä?É%7 í

&u+¥ •8Hiñl & %*9ðTy! .`k^ ?É%7' 2ß2¥?É%7I 5T2R í 9`!*)CE.E5T2R+¥)CEiiv`\$,QSQV
!©[:G-9ðk^ 7Î9Ò è _Ó%84¥*^<2ß2¥\$-ß4¥R"bjZÛ\$!e9`.BKÍ!©I ?É%7 í bhL\5T2R0Ç0Ç?0
9`#Ô\$•I :È5ý í +¥)CEiiv`\$,QSQV\$ \$•7¾9É: ì \$ Rã9É: 4¥-ß9É: cCE&f\$¿ «bâ)CEI 9»)CE?dl
Q59i è, &¥\$ 9»)CEiiv`\$,QSQV •:Æ èbh!*?d2 1#1â&~!thÁ=ñ1 3xQé!Š!äL\O I œ?dZÛ É í

M»10.2 U +¥)CE_Ód`

=ò1žl iiv`\$,QSQV)-4ÿMZ Ú&•è •T»1#1â9`9Ò!)CE+¥64&fF?d`4¥.-Dø5ß_ì ì±6^8 • 4¥
R"_Æ=í &y\ Mµ&—9`\$ +¥>Ö' @ \$ I •T»2¶?d2 \S.) í bh!*?d2 œ1#^l\S.)bVmgI \$ L•4¥ R"
œ#û1 I >ÖF í

^7^l

•T»9ð^f è\$! +¥)CE_Ód`')CES _Ód`I ?d2 \S.)1#1âl‡&› í +¥)CE_Ó%88¾/2 +©iiv`\$,QSQV

I d\ 7Å#696A í ¹⁷¹+¥)CE_Ó%8!!1#1â •)CE\$ _Ó%8!! •:Æ9~9Ò7¾5•íV`\$,QSQV1•.äI 4ï9~&d-
?Ê%7 9~!*)CE.E\\$.).! +¥)CE5ß_ïL bjZÛ! \$Û.05 è bh8¾G. •L?ù_ÈI ì 5e5XI ì ' bV15I
. #i Ê Ø8H1ž&Jr\$B • 'Xé1 I h)'k' í ¹⁷²

+¥)CE5ß_ï&~SCE!©)o É\$! g...ZÛQbN&' +¥>ÖI ?d2 \S\$`R>&`G@h)k* í?09~.ZÛ_¶0•
&~TyGÀ#à5ñI)CE.EË+&~SCE\ >Ñ5~Cö • 11 ce&\8~.hÔ0•"ÈI #à5ñF .•+¥)CE_ï=Í#à5ñ4ÿ9»
)CE_¶0• ÆR"\S.)+"F•0ÿ=ÍaûLŠ! %OI)CE9~g...ZÛ&~!t7Å&e7ÿk,0wk,I _ÈG•ÆR"2Tk !3QB0w
k,I L•d` è !JR>5Ž_ÿ+¥)CE_ï=Í 2 +¶ •cw\$• í bhL?07Å2¶I "é?d8q4â\$Š! +¥)CE5ß_ïL~: 2¶ è
î É9& ¼I F?d`aûLŠ6_ "!" %7)o í ¹⁷³

+¥)CE_Ó%8 96` "Í &! !t_Æ=Í ì 5T"l4¥\$!e d`Z 0t\$ I 1ñ1ž9ô Éí V`\$,QSQV_ "•_Ó
d` í .! Q^?Ý& .äQSQV96^f bh!*1ñ1žI _Ó%8E \$09~G. è).bhd[è 5ß_ï!!7¾5•íV`\$,QSQV.
.ž* !• ©6_ "•_Æ=Í í&Q\PM» 6.4 U í

¹⁷¹ :È5ýR)CE)CEhÔ& .äRä U.S. Agency for International Development à I JEM è +¶+©7ÿ «%æ=¶)CE.E' =¶!)bH
GÛ)CE.Æ Eurasian countries àI íV`\$,QSQV!\CÁ\$0 Ý. #÷",_â!)CEhÔ5ß_ï!!I 7¾5• í 5XSÀQf!)I íV`\$,QSQV
647ÅI 5ß_ï ¼` bV80 á96Ty! +¥)CE United States Agency for International Development, 2001 NGO
Sustainability Index for Central and Eastern Europe (2001) 9 ô A ö
<http://www.usaid.gov/agencies/europe_eurasia.htm gov/ngoindex/2001/>

¹⁷² -&—?dl í7Î1+QSQV1#1â&~!t64&f+¥)CE_Ód' .-Dø5ß_öe1#)o ÉPÐdI .#i Ê Ø1žI \ >ÑR>bü&fbn1... í
)-Qh! bh!*!\$3ol 8..." œ1#^t9~ ø8< ì "ÞP4¥.ŠLnZÛ É í John Clark, The State, Popular Participation, and the
Voluntary Sector, 23 World Development 593595 (1995).

¹⁷³ É! c #Û=óO h)'k' è •!*+¥)CE_Ó%8I íV`\$,QSQVb~5x)+¥)CE^MMZ í

M»%Đ •Mo •7Î1+I \$!e\$ OŠ

M»11.1 U \$Uiî7Î1+QSQV' 7Î1+^MMZ4#R"66\$Âi î7Î1+QSQV

\$ ê\$Uiî7Î1+QSQV at X D V L Q R Q P I R Q P M D Q L] D W L R Q V 4 8 \$ 1 * 2 V # 7Î1+^MMZ
R"66\$Âi î7Î1+QSQV J R Y B B H Q U V Q L Q R I F Q W H G O V L J D W 2 R * Q W â
ä" , %éDøi ì JEM 9É: ì E > _Æ=Ík l} â)-KÍ!© ¼&~It4ýA£2 +©&—b'! \aU í !Ö8¾bhLQS
QV2 &~SCE2&\$¿ œ#û1 I Mm! 2¶!\$#R": œ1â\$,G-!JR,^87Î1+.'&çVF\$, è %"5{f644#hf64
I \$,IY èIt&Y7Î?J TM4#R"d'g@ TMI \$,IY í4ÏIt è1#1âbjZÛI`N0!thÁ=ñ&`G@bh!*h)k' í

^7^

9~!*)CE.EI îiv`\$,QSQV?d#Ð^G7Î1+9É\$ ^MMZiiv`\$,QSQV¹⁷⁴h!*QSQVb©0ç •\$!eiiv`\$,
QSQV5 5TI±&>I Ø%0 f:&f!±&>I !§3o í)+¶hõ?dOŠ)CE.Eh!*QSQV8¾ LP?d °?d!! í .
! QUANGO' GONGO?09~8ýbÜ_í&>I .) Ø í 9~!^3 É\$P7Î1+^MMZI QSQVcCE.í! =óO ãNO
. !{.í! LP?d!! ÷ &u9~!^3 É È\ GÀ7Î1+_Ó%8I QSQVcCE.í! =óO bg9~!I1É^! 8¾7Î1+.^QS
QVI 66\$Â è" , .^F•! b~!ŠI 66\$Â í8o^I2•:Æ.) Ø èbh!*QSQV)+¶+©7ÿ)CE.E8¾F?..-ç)-I í

¹⁷⁴ õ6 #Ú\$ ')CE#ûIY?d!!?d ö ä The Czech Republic Law on Public Benefit Corporations (S.) ö #ûIY?d!!

I ^MMZII&~It%"5(TyCÁ!! î6 #Ú\$ ')CE4#R"?d!! í °M» 2 MoM8 9ð ä 1995 1 99—288t å íbg&~&Q\p õDÀ?(

.É!)\$ ')CE\$! !t)CE.EZÛ É^MMZ' &Q •LP?d!! ?d2 ö ä the Law on the Foundation of and Participation in

Legal Persons in Private Law by the State Act of the Republic of Estonia (M»2 MoM8 9ðM*6 =í ä 19961 79—

198t è 19981 109—7 8t")=ò å è^t?d6 9Ò)CE.E&Q •LP?d!! è%"5{iv`\$,QSQV è1 .^=óbjZÛÚS\$Á í

9"!*)CE.Ebg!tE \$°9ð=Í4¥E \$°MZ?dI 1ñ1ž#Ð^G7Î1+9É\$ ^MMZ?d!I4¥9É:)+¶hÕ!âOŠ)CE
.E è bh!*9É: b©0Ç.í! ¯#ú?d ° °™I 9É: è " ,)CEMZ%éDøI 4¥)CEMZ\$öhñh!*QSQV œ).9»5†±
4Ï^7^II U')f è.ÌN0bhd[hÿ8•I 2 +©&.\$" î&~!tb'G.! . !{ í

)9"!*)CE.E è E{MZI íV'\$,QSQV.^ QUANGO' GONGO 2•9~7Û3ž § §& " . !{è ÉLP
?d!IR^MMZ § §)o É. !{! !Qn\au 8%4!è É7Î1+7ÎMâ0t\$ í 9~2 +©54bâ8%4\$! , !ä\$,G. !{
9ð\Sc ?d2 \S.) è ^87Î1+.'&çVFIY è +É_ÿ.^E{MZI íV'\$,1+QSQVI 7%45• è4¥R"\$b~#ú> KÍ!©
PÐUòI "Ö^ð í9~!^3 É èAtG-, =ó 'd\ è!tT,! œ1#1â#Ð^G QUANGO' GONGO-ç). í

9"!*)CE.EI Q^m 9fL~: •!* è Z÷8•?09~2T\ 2 1\$L =ñ QUANGO' GONGO è. !{&~!t4ÿ
É)! .- °™0Ç0Ç2 9~G-I 9É: í " , è 7Î1+&~SCE&`F?, è+.•%éDøI 4¥\$öhñaû&g ÉíV'\$,QS
QV ð £\$?JF•Qb: E{MZI 7Î1+8... è#ú! äb©b\5ß_ï å&~SCE9f3Î3ž5 5T%éDøI 4¥R"\$öhñI cw
\$•b_V'_ÈG. í7Î1+&~SCEQvQ|6_ "•+¶d^_Ód¥R"G©T,!CÁ66\$ÁÏF•! !© è!Ö8%#ú!;4ÿ&ç 1&~
!t[:b~#ðF•! !© è)oR~#ú!!©9f3Î3ž.^QSQV!è\$%+¶d^I 5ß_äE \$°8%4).&~!t!:&fL•7Á\$^#ÜI
3T\$D š ä ¹⁷⁵

bg9"\$!e" -ß ö , :+ • 1J£M 9É: E{MZI 8ýb©I 7Î1+OŠQn è È\ GÀ&"+¶-ð4¥R")CE+¶I J£
M !I&çQS4ÿ èc2 x. I b_!è&~SCE9f%/.H8ç í\$, è7Î1+, :+\ ^MMZ •.E.ž* !• ©5 5•%od` è
&~SCE!©^MMZ • 1E{MZ9É: 1 6_ "• •M£*%od` è!tc #Ü1 15k N&I œJý.)2¶ í

)4Ï9~bh!*3T\$D š è cCE9~&`G@\$,IY\$AMTy4 !38ç4¥R"\$!e^8 '!! œ1âVF\$,I & hø í " ,
è _±7Îcwh &~SCE!©!Š' Ty0€I #Í-ß9ðb_!è • 1GÀ_±7Îcw6_ "•%od`I .ž* !• ©5 5•%od` í 8

¹⁷⁵ • 1" -ß8%R)CEI &•.U;)-õ!© ä Smithsonian Institut å è .,5ý)CE!©I ?d2 4Ï\$°MZ è 9•\$-I _±!69ðTyLP
!II bæ!6 í \$ F•! !©4 ÿ&ç%"5{7Î+.'&ç' LP!! è. !{+©L\I 7Î1+' LPI@¯bâ%â_Ód` í&QP
<[http://www.si.edu>í

%cwh&~S@b@bV_L\ . 6!9ô 64&f&[!CEX9Ã è •!CE9ôTycw[è&u •!CE9ôTy^tcw_0%8l • 1
GONGO í É! c #Ü1 3xQébh!*@ -[Sß_1 œ=ò1âZÛ É è d\ I 8¾.Àbh!*3T1ñ\$Å.)8•Jýl \S
\$“1 ‘:Ë4öZÛ í 176

QUANGO' GONGO î ^G8¾b'&—! 1•ä:~!*?Ê%7l 0t\$ è !Ö8¾, :+. !{).7Î1+@_bâl
_ÓA ¼%î5ý! bV+¶! !CEk, è.À!©: 4ÿ.^E{MZiV`\$, QSQVI ,•SP í)-9~!*)CE.E è _ÓA)!_Qn ™
iU ¼! 7Î1+4¥7Î1+_Ó%8l QSQV4Úd[~èó è 7Î1+6_“*! !Š!ä_ÓA cCE1#1âGÀ4Ï9~&—:Ël iíV`\$,
QSQV)-#û1 l *%oJï ™.ä1•#û=ò ì#û1•l Mm! í

% ê!*E > l}l 4 8 \$ 1 * 2 * 2 1 * 2 &~!t!l! 7Î1+6 9Òl ?Ê%7 í . l {•T»8¾Ty 2
2¶! !©&ç\$ÅQSQV è\$ 9“E .)l ì9~hßl RÛSCE í

^7^l

QUANGO' GONGOI • L\E > O * 8¾RÛ ©)q!â ä professional associations 7Î1+•\$
cw\$•9Ò%*6 9Ò\$ ZÛ")-2 +©)CE.E è ç ©!+z ä " , 2 0—4¥0tLš0— â2Tk 4ÿ É=óL)q!â! 4ÿ
&ç è=óL)q!â! RÛ_28¾\$Å.)4ö ©:-\$U è1 \$B.):_ 1!l8¾&µ&~!t)•^t)CE!]l !±\$ RÛ © í)q!âbg
&~SCE[:_Ú! ! .^c2!*bl&\$ \$Å.) Ú\SS“ :-\$UI 4ÿ&ç! !t3x4j4¥R"1•hól 9Ò%* í •T»^3 É è

¹⁷⁶ ò ìhwKÍ)q' _±)q?d ö ä The Yemen Law on Associations and Foundations 9" • 19ð=Í!Ë Ý8¾ É! hÁ=ñ
=óO Sß_1 íM»35 9ð\S.) ö ~KÍ)q4¥_±)q! F•! !©4ÿ&ç î œ2&&8...&fiV! ä\$ R•d' KÍ!©! %0 ácw è4¥R"&
8..._@l_7N0 ì 5-1¥4¥R"66\$Å(KÍ)q 4¥R"_±)q è4¥R"&fiV! .^\$ bJZÛ_Ó%8l \$!e7Î 1+9É: è hól)o É#ú\$ \$,
lYl i• \1 £VF2&! 5 \$U í °bhk L =ñ2¶\S.)!TIT b'G•! c2!*)- 7Î1+9É ¼ _-hÔZÛ" NOf•RÛ! !! ° í ò\$
! KÍ)q' _±)q! 20011 M»1 &†?d2 öM»3 MoM2 U M»35 9ð í

bhL\O * I QUANGO' GONGO8¼=ðâi è .ÌN0\$ 4ÿ&ç_Ó:Ë\$ 9~1É\$Á2¶ 1¹⁷⁷bhL\QSQV.ÌN0)¿

!ÜE > è!Õ8¾!\&~SCE1#1âb'G-2 +©\$! iíV`\$,QSQVI \S\$` èb'G-9»5-1¼4Ï^7^I \S\$` í

V•2 .M^MMZ! •L\E > I QSQV èL• ÉV•2 .M NGO^3^P,c&ç!© äPhilippine Council for
NGO Certification èPCNCâè:Ë5ý. • _±7ÏcwbM4ÿI %P^=^c&ç!©9~9Ò^3&~4¥5aQI^3&~íí
V`\$,QSQV2&\$¿5ß_ìL•\$Ü4ðhó Ú2 bÖI _Ó:Ë¹⁷⁸PCNC8¾GÀ#ü 1ííV`\$,QSQVOŠQn4Ï1%oM8¾è
ííV`\$,cwhwTy2 9É\$ÁI 9~2.-m í&Q\PM» 122U í

M»11.2 U 7Ï1+_Ó%8' 7Ï1+&—&»

ííV`\$,QSQV1#1â9~9Ò&Q •7Ï1+dV_¼Dø_Ó4¥9ce%0i#Ü+ò1 £8o=ö\UI Mm! bVLŠä œ
^I8¾dVG-7Ï1+_Ó%8 i7Ï1+&—&»bg8¾^1_¼%äl áñ1ž

^7^I

7Ï1+dV_¼1 íí8¾ííV`\$,QSQVI E > h)k' í Tþ, I 7Ï1+dV_¼?d.!' "I^P7Ï1+#û=ò ì 9~7x1

¹⁷⁷ &Q\PSÜ6|?w64Ï6f1¶I 1%o^=2¶(\$B.) í

¹⁷⁸ &Q\Fely Soledad, The Philippine Council for NGO Certification, R)CE+, É7è-¶-ð?d-ðhñ È%-I «!)' «
%æ!)#û> KÍ!©?d2 !âOŠä Legal Framework for Civil Society in East and Southeast Asia à J£^7!©^I8 ä 20021
4 9—22 8t á ä 9» òlèR"-ç:ò á í\$! PCND 9f+©"p2þ è&Q\P^tQSQVI Qàmhttp://www.pcnc.com.ph> ílt
• 1ííV`\$, QSQV9ð\$B.)eiííV`\$,QSQVI L•\$Á#Ü_Ó:Ë&u •L\<° 1žP! 0f*%o8)ð í&Q\P
<http://www.pcn.org.pk/certification.htm> í

£ œSß_1 íí0Çd\ \ í ¹⁷⁹•T»9ô^f è4Ï9~=ò1Žl ííV'\$_QSQVQVcœ9~9Ò •V'\$_QSQV1 MØ)ç&Q

7Î1+&—&>I Mm:— í

)·9~!*3T\$D š è &~!t5 &—:ËI Mm:—R”hß.) ÉííV'\$_QSQV ð¥R”#ûIYQSQVbhL\—ßO * 18

• 'Õ ©QSQV5Ž\$;7Î1+_Ó%84¥R”7Î1+&—~~80~~èVCöiš-ó#Î ìR•!I4¥> HM!I9ôDi&e\$, @5 ðh&~

Sœ)-7Î?J™5jTf& 3 í=ó+¥ è :+iM!t! #xJý.)2•Æ"é4ÜSœ&e2&7Î1+9@9ªI Qb:+ ä" , .Š5

•L\?ÐZÛHT?JH&8H?d ð7Î1+ î^G &~!t5 Mm:—R”hß.) É#ûIYQSQV è1£dVG·7Î1+_Ó%8R> œ

8¾7Î1+&—&>I 8H1Ž í

)·9~!*)œ.E è & ííV'\$_QSQV6_ "• •T»2¶I _Ó%8â%"5{ •T»2¶I 9É: b_ZÛ_ÈG·I _Ó%8 ã:

^3 É8¾b'1âI è9~!*)œ.EI 7Î1+^MMZ*%od` ÉííV'\$_QSQVI f646_ "Zô_Ã"í, %-Dè\$,8?b`4ÿMZ

!)œ.EííV'\$_QSQV*%od` àNational CSO Fundái ¹⁸⁰

M»11.3 U 7Î1+_Ó!6' 7Î1+ZÛ É& ííV'\$_QSQVI aûLŠ

:È5ý ~*%·.Ñ%¥V X E V L G &.\$"èZÎM1#1â. •RbjKÍ!©' Q^?Ý&` .âI RÛSœ,c4çQhSœSk

!ŠI 9•*%·.ÑI 9É: è 2 +©3T\$D š • 14¥+© 'ííV'\$_QSQVMµ&—\ >Ñ,í:+8¾bh:Æ èc2 x7Î 1+1#

1â. •b'1âI _Ód` 4¥R”_Ó!6aûLŠQhííV'\$_QSQV è!t"Ñ\$. ðZÛRÛSœ í

¹⁷⁹ 19961 %æíí.9?dM»2179ðM» =Í(S.)! bhk &.\$" ö ~ ¼+½ ìl·Q64¥)ç8HI)œ.E9É\$ è4¥R”\$!eGÀ#÷)œ 2¶

?d2 ^3.)I 9É: è)·^1MZ&—&>_¼ ÿDø_Ó4¥R”9œ%ZBk.c @9#û1 ì #û=ò ìbž8• ì Mm! !t&YU Q5I &.\$" í °

ð%æíí\$ ')œ.9?d öM» 13MoM2179ðM» =Í ä 19961 á í

¹⁸⁰ &Q\Hungary Adopts New Law on the National Fund for Support of Civil Society Organizations, 1 Int'l

J. of Civ. Soc.L. (July 2003) 96A ö <<http://law.cua.edu/students/orgs/ijcs>> í

^7^

)=-¶?ÁI 2 +©)OE.E è4öZÛ*%o.Ñ%¥&.\$¹⁸¹ 8H?d8¾ è"RbjQ^?Ý' KÍ!©&` .äl !Š%0aûLŠ Qh
iiV`\$,QSQV 7èSA' 8 %¥_Ó!6aûLŠQhiV`\$,QSQV¹⁸².ìN0)-bh 'h}k' ™9~8...-ç)-2 +¶I !
^= è!Ö8¾bh!Ë Ý8¾ • 1 œ8<+-h l ` %N í). ¼ «=¶' \$ÛU^Râi 9~!*)OE.E!t&Y ¼)OE è 0•Q^3 É
9~2T\ ^MMZ • 18?! E > 9É: 9ô64&fc2!*bV&J.í!)OE.EI _±!6 í &u •8Hiñ è).\ =¶4í" G-I
8¾40Ç\SI > ?d_±)q í, 9~&~SCE è9•, bg8¾c #ÛiiV`\$,?d!IO * I bV!CEPÐ+© í

M»%Ð! MoTy2 Ì`N0I 8H?d

M»12.1 U Ty2 Ì`N0I 8H?d' Ê!â

.ìN0=ò1ž\$Á.)' #û0'I ?d2 1#1â É4Ï9~=ò1ž4ÿMZI iiV`\$,QSQV\S.)*%o9»I ì9•!ÝhB15I
ZÛ É:-\$U!t&Y Ø%øbg1#1â#DG1 qç%@V`\$,QSQVbOT2 Ì`N0I 8H1ž\$Á.)9fmgZÛ É:-
\$U í

^7^

hó! M» 4.1 U ' M»8.1 U 4Ï^7^II \$ cw?JF•Qb: ' ZÛ É:-\$U+¥ è1#1âqç%@iiV`\$,QSQVg
.k l}ì QSQV9É: I bâ2F7\ . ì N0F•ZÛ É !I%*_ÓA 7ÎMâ ì_±%0 P.b@t&Y_Ód'N iUMØ! k

¹⁸¹ &Q\PSÛ6|?w3 í

¹⁸² &Q\KKarla Simon, *Privatization of Social and Cultural Services in Central and Eastern Europe: Comparative Experiences*, 13 B.U. Int'l L. J. 33 (1995).

\S.)b'1âI \$ cw:-\$U í

1#1â#D^G1 qç%@4ï9~I iiv'\$_QSQV\$Á.)\$ cwZÛ É\$U\$ code of conduct áI .ÌN0bhLZÛ É
\$U\$~i\ :È 5y>^ 1QSQVE .)3T\$D 9ó\$Á.) è!Ö 8¾bh!*ZÛ É\$U\$b©0ÇdÇg .^ •!* !k è>c
, \$,IY\$AM i0)8T_È7Î Mâ iF•! b~ !Š:-\$U iL =ñLP!IVF2\$,IY!t&YL =ñTy4 !38çMØMØ í"
, è\$ cwZÛ É\$U\$~1#1âS.) èmgQ6N0F•!&ç4¥R" F•! œSC&Q%/ •Ty0€~1f64\$ RâI ! %0I
^7^14¥\$B.) ä" , èF•! I d8?b~ Í i54cû i5 \$U •Ty0€4¥b`!A.i9~\$ RâI !38ç á í

\$ cwZÛ É\$U\$~bg&~!t\ >ÑmgQ6N0F•!&ç4¥R" F•! 5:iÁ •\$ 9~\$ RâI 9É: è , :+^t9É: &~
SCE!@@ &Y\$AM I \ ä" ,)&u •1\$ 9~!† !!d&—I I} I I iiv'\$_ QSQV5T!ŠF•â iZÛ É
\$U\$~&~!t\S.) è hó! 54g•&—F•I _ÈG· Ú+¥ èŠ!ämngQ6N0F•!&ç' F•! œ2&!jiiV'\$_QSQVVF2&
54cû èhóii bjZÛ! 5:iÁ 1 £VF2&F•! !©I &3ž ä" , QhQS QV6_""?d24¥!©^09œ%0ZÛ É\$U
\$~&~SCE\ >ÑiV&çmgQ6N0F•!&ç' F•! 5aQI)o\$ RÛ!ÜR>7Á&ei !Š!ä_ÄdKËDø 4¥R"1#1â. •_Ä
dKËDø!3QhQSQZÛ É\$U\$~bg&~SCE\ >ÑiV&çmgQ6N0F•!&ç' F•! b~5x9•1X!†I b'1â!3b©8H
1ž è&ySCE#ô!P!†:Èb' ¼I .MI í

bh:AEI \$U\$~\$ 9~d+¶!†"È è)o É. &~!t"iPiiV'\$_QSQVI 4ï9~I†\$!&ç^3^U\$ç&~SCEI œ
1âZÛ É` GÛZÛ É í^7^i ì ` UØ ì dVQBbh:AEI \$U\$~&~!t0½%8iiV'\$_QSQV8•Jý\$!†"ÈI};- B?
!Š! mgQ6N0F•!&ç iF•! ' iV&ç)-%/#ôI 8..." è 1#1â& \$ 6_""ZÛ É\$U\$~I 8 9» í 2 +©iiV'\$_
QSQV\ >Ñ.^F•! ' iV&çbjZÛ1 15R'.n è Jý"lle!{! |r1 c .! \$! \$,IY\$AM I \S.) í ¹⁸³R) £ è

¹⁸³ Iúd[#y0miiv' \$_QSQV100•Q^&`0! KÉU2¶I RÛ ©ZÛ É\$U\$~ è&œ è 9y\$%ol :-\$U äiiV'\$_cw hwl 7\.
'h}_2\$Á\$U\$~ ö ä Standards of Excellence: An Ethics and Accountability Code for the Not-for-Profit Sector ä í
^t\$U\$~). 8 k 5-1#2¶&.\$"i :-k' š67UR! \$ 9~8ybÜ2¶I *%09»7ÎMâ è 1 £). 55 k ZÛ É:-\$UI :-k' Ú ši 67UR
! .-.,™7!è8H?d í \$ ¼ •k :-\$U\$?wl 8¾\$! \$,IY\$AM ^f8• ö ö ~iiV'\$_QSQV1#1â& F•! !©4ÿ&çiv&ç'
2f3îR" 6_""\$,IY\$AMhjk' ^f8• ö è < \ ^f8•^tQSQV\$! \$,IY\$AM I 7ÎMâ\ CH í\$,IY\$AM^f8• ö 1#^tGè\$%0

.^5ß_ïlì &fIY!!' \$!e\$,.B\$ OŠ!l9ô^f è dVG·1)·\$ cw4öZÛ • 1@";éR>1É9~%*l ZÛ É\$U\$"
l "é?d è &~!t9~%*)ç^f8• ö^tiiv'\$_QSQV^MQY! 2 mgl ZÛ É:~\$U1 £dV&e! 9~7xl 698L! lt
4öZÛ í

M»12.2 U Rã&—!©

\$ é?d2 1#1â#Ð^G1 £KÍ!©1#1âçç%@4ÿMZ&"iiv'\$_QSQV4ÿMZR&çç! 4öZÛ\$!
ZÛ É\$U\$"" NOF•\$U\$"l *%o9»&.\$" í

^7^l

=ò, M» 3.1 U M»9ð4Ïhÿb•l è1#1â#Ð^G?d!l^MMZiiv'\$_QSQV í4Ït è1#1â#Ð^G7ÿ 1ií
V'\$_QSQV^MMZ • 1Rã&—!©9ô^7^l ì\$Á.)1 4öZÛM2.2 U 4Ï^7^l ZÛ ©\$U\$" í", è).E .)
k *n\$ 1•.ä?Ê%7l iiv'\$_QSQV ä", Cök R•!l KÍ!©9œ%0QSQV4¥R" F>"lQSQV&~!t^MMZ • 1
iiv'\$_QSQV%P!Cb©bV> Ê8H1ž\$Á.)\$! ?JF•Qb: ì "p2p5:iÁ ì %niU_Ód'MØ! k l ZÛ É\$U\$" è
1 \>Ñ4ÿ&çç . íRã&—!©&~!t2&\$ç4ÿ&çl 6 9Ò è9ð.~4ÿ&çbjZÛ.0^04¥^:t!t! \rc 29EE\$D è
1 £1•hó9'SCEQ/=ò\$ bl&VZÛ Él 4ÿ&ç b©bV#û1•4ÿ&ç_Ó:Ë•hó4ÿ&çl \$B.)!t&Y#û1•\$:-\$U è
Rã&—!©&~!t+-1É#û!l.~! 4ÿ&çQSQVI 7l. l "p2R í 8¾&µ\$ 9~bhLlRã&—!©l 4ÿ&ç_Ó:Ë&~SCE4ÿ É
\$B.) • 1iiv'\$_QSQVSC&µ2&\$ç5ß_ï4¥R"&—&~l d\\)oO~ 4öZÛO !Ël`N0RÛSCEl 7Î1+9É\$ l±

)ç8HQF•! !©4ÿ&ç iiv&ç4¥2f3ÎR" 9ô^?b ì5:iÁ \$ 9»!l 4¥R"b'lA.í .^ ! !Šlä •^t QSQV&`G8çl !•©4Ï!:

9~l Q^ ?ÝçJY í).F• ! !© 4ÿ&ç iiv &ç' 2f3ÎR"9•\$~%#ôiv'\$_ QSQV8..." è.À1#1â& \$ 6_ "*"=ó^f8• ò1 GÀ

\$ N R è\$ &•T., >^1 •=° í °

ò9ÿ%o! :-\$U ò&QlR<http://www.mdnonprofit.org/ethics_initiative.htm>í

>c èbhL\Rã&—!©&~SCE\$ 9~b . I 1 k 2¶1 £&~!t4ÿ É9f Éb'1âI 9Ž!r8H?d í ¹⁸⁴

% ê?d2 œ1#1â1É\$Å\ >Ñ&Q%/E .)I Rã&—!© í

& ê1#1â#Ð^G TšwEfa Z D W F K G R J å9É: 1'661 ^S!¿iV'\$,QSQV í

^7^I

)·9~!*)œ.E è 9~E > I iV'\$,QSQV[:^MMZ4¥R"2&\$¿_Ó%89ôl`66#÷cw4¥R"cw\$·I iV'\$,QS
QV í œ&!) 8¾&µ&Q%/Rã&—!©I Ty3Î2¶ èbh!*1'668¾41É\$Å2¶I íbh!*9É: 8¾Ty4 !Š' I 1šhw
Ef ê4Ïb'G·I 8¾. !{Ty0€^3 Éb'1âI :-\$U' !t"É í bh!*:-\$Ub@0Ç8¾Q^bV ·iV'\$,QSQVI k [%
' ç.Ebj ZÛ ?jI ^7 ^I &·\$Å.)I í TšwEf °9É 4ÏbjZÛI ^S!¿&~SCE! #û!;1ñ4ÿ\$! iV'\$,
QSQVZÛ É:-\$UI d\ 2¶I \Q2,,9~d\+¶2 '\ è \$ \$! 'y!*QSQVMµ&— !y!*QSQV œMµ&—bh!*:-\$U
I ! .-I #û0' î&~SCE&`5'd\+¶I 2 '\ í.ÏN0 œ8¾b@0Ç3Ž Ø ™\$ 9~Ty3Î2¶I 1'N0 èbh!* 1šhw
Ef °9É: 8¾iV'\$,cwhw^d)·Ty4 1'N0 äR> œ8¾GÀ7Î1+9ôl`N0 âI &u ·1" -ß í ¹⁸⁵

¹⁸⁴ \$! ZÛ É\$U\$ "I " -ß è &QP è , è Minnesota Council for Nonprofits, Principles and Practices for Nonprofit
Excellence, 9ôA ö <http://www.mncnrg.org/info_principles.htm>; Caucus of Development NGO Network

CODE-NGO Revised Covenant on Philippine Development, Part IV, 9 ô A ö
<<http://www.codengo.org/main.php?action=displayarticle&articleid=64>>; InterAction, Private Voluntary

Organization Standards, 9ôA ö <<http://www.interaction.org/pvostandards/index.html>> T » 2¶I ^7^I è&QP
Codes

of Conduct for Partnership in Governance: Texts and Commentaries (Tatsuki Sunugi & Martha Scweitz,
eds.) 1999 (ICNL -ç:ò).

¹⁸⁵ \$! TšwEf 9É: &Y\$ 4Ï b'G· Ú:-\$UI · 1" -ß è&QP the Better Business Bureau's Standards for
Charitable Solicitation ä <http://www.give.orgstandards/> á í

hÓ1ä 9^{3/4}^|Z÷

1 ê\$ Rã9É: ä Affiliate á

• 1 •\$!e?d!!&`G@ šb•\$ Rál E{MZ?d!! ö. !{\$ &}.í! M» ~ ?d!!4Í9~ è 4¥R” •• 1
4¥+© 'QSQV9~\$ &| &œL• ìF•! 4¥R”c 29 •+æ\$ &| :-\$U í

2 ê!©&ç+¶!© ä Assembly of Members á

GÀ!©&ç\$ÁQSQVI #-cw!©&ç\$ & Q\$48...&{1• ÉQSQV\$Á.)7ÍMá.Đ:t_±%0EE\$DMØÉ
: í

^7^|

2 +©!©&ç\$ÁQSQV?09~F•! !Q^F• mgQ6N0F•!&ç|f64& .)9@&{1•! !©&ç+¶!©54&Ù0t!è
1 £&f\$ l`ìò' 66\$Á í &8... ä9~2 +©! !©&ç\$ÁQSQV Æ \$°8¾+¶* QSQV^M9~GÀ!©&ç+¶!©
!Š! F•! !© í F•! !©:È5ý!©&ç+¶!©\$Á.) 7ÍMá' 5--(8Hg 96\$Á.)7ÍMá ì l`ìòN0F•!&ç í !©&ç
+¶!©b©0Ç>^1 &{1• •° èL• É ~1 15+¶!© ° ä annual general meeting á4¥R” AGM °í

3 ê.0^0,c&ç!© ä Audit Commission á

F•! !©d[_@_2l` l`ò' ^:tQS QVI ?É%7EED' _±%0EEDl cw\$•4Y&ç ä>c, • T, ~!l á èle

!{T., >^1 •=& F•! !©54&Ù\$ QSQV8%&µc . ! ?d2 iMoLš' \$B^=MØ í

^7^1

)>9~!*)OE.E è.0^0,c&ç!©L• É T~! !© ° ä supervisoryboardái

4 ê\$•7%9É: ä Branch á

•1QSQVI •1%äE{I %-! 9É: èb©0Ç^M)-+¥)OE è œ: 4ÿE{MZI ?d!! í

5 êiV`\$,QSQV ä Civic Organization á

9»5-1#4ÏL¶ ïiV`\$,QS QV °8%45-KÍ)¶P!© ì_±)q ä*%od`!© ä#ûIY"p4ç ì œ!tV`\$, É
I}I QSQV4¥R"\$!eQSQV è!{)-E .)I)OE.E œ[:\U É7Ï1+cwhwl •cw\$• è 1 £ œ!tV`\$, É
I}I ä î.À8%^f è& " !6G@ \$, @5 è. !{ î œ\$•cÛ £ œ2&\$•cÛ Ú ñiV`\$,QSQV œ%"5{0© ì
7Ï#é !&—!ëKÍ è4¥R" È\ !}! .&7èKË5k?É%7I .&7èQSQV í

^7^1

ïiV`\$,QSQV ° œ8%4 •1?d2 9%4^1 ñGÛg...ZÛRã&—)OE' 9~I #÷)OE2¶4¥R")OEhÔ2¶(QSQV)-5-
L•iï7Ï1+ iïiV`\$,2¶I QSQV8...Q^0Ç" G· NGO °4¥iï7Ï1+QSQV °I < 2,, èbhL\L•^ç.ÌN0?09~ É
4Ï9~I !I64&f è!Ö8%40•Q^2&\$ç1 ?j64&f í\$!e2&\$ç64&fI &œ^%"5{~ CSO°ä#û> KÍ!©QSQV è
civil society organization ài NPO °äiïV`\$,QSQV ñot-for-profit or nonprofit ài PVO °äLPMZ
3Ï2¶QSQV ¶ivate voluntary organization á í

É! c #ÛL•^ç TMI ^~.ç è Qn •9%4^1 £1É^'. !{.~! 1%oMZ1•7ÍKÍ!©I _°E½ è 9»5-1# G.
I L•^ç8%4 ïiV`\$,QSQVä civic organization ái 9»5-1# È\ g .^I 8%4!è É?d!!=ò1ž^MMZI iïV`\$,
QSQV èL•\$ É ~ò1ž °iïV`\$,QSQV í

=ò, =ó+“4Ï^7^II è iiv`\$,QSQV œ%”5{ È\ !| .&7èKË5k?Ê%7I .&7èQSQV.&7èQSQV0Ç
0Çä!Ö1 iicCE, =ó à 8¾GÀE \$ºI ?d2 9ð\S\$Á ï)-9»5-1¶I ^7^IU’)f\$ è \$!e.&7èQSQV“ ,
-õ:° ì"€ ßcw à[:\U Éiiv`\$,QSQV í&»:Æ[:6!hól bg9~0t!© ì7Ï#é' &—!èKÍ í
) +¶hÕ?dOŠ)CE.EKÍ)q8¾!©&ç\$ÁQSQVI *%º9»1ñ1ž)q8¾ií!©&ç\$ÁQSQVI È\ 1ñ1ž 8ý
b©?d TMI iiv`\$,QSQV%”5{! %P!© ìKÍ)q iiv`\$,?d!!t&Y#ûIY"p4ç í

6 ê^MMZ ãCreation á

?d2 4Ï\S.)I 4ÿMZiiv`\$,QSQVI 4Ï9~=ð1žZÛ É è" , &{1•\$ºMZ+¶!© ì\$Á.) •+æ=ð1žI Mo
Lš2¶8 !... ì.^:_!*8 !...bjZÛ#û^PMØMØ í

7 ê\$B.) ì?dls4¥! !s ä Decision, Decree or Order á

ZÛ7Ï9É\$ ä" , cwh !©^=4¥R"\$ h•cwh á&`\$%º ì1 GÀ)CE.E#ú0'I \$ 9~Q59†%*I \S\$~ è

8 ê\7ò ä Dissolution á

\$ 9~?d!!_Ó:ÈI iiv`\$,QSQVI ?d2)¿!ÛI =ð1žQWQb ðh4¥R"8¾)o Éiiv`\$,QSQV9•rð%*
9É\$ I Ty3Ï2¶ZÛ É è4¥R"8¾)o É7Ï1+I 1É\$Á2¶ZÛ É í

9 ê5ß_ïII ä donor á

5 d`g@4¥R”_±!68o# aûLŠQhiiv`\$,QSQVI ?d!!4¥R”TyCÁII í

10 ê*%ºd` äEndowment á

iiv`\$,QSQV ÉI .-F?\$ I)I R>4Ï9~4¥R”G-I 5\$_ÓI •M£d`g@ í

^7^

%d`l 7Å#ôä" , S0\$, ' \$,2p â &~!tG-! íV`\$,QSQVI b_!è' k l} è !Ö8¼%d`9»a:b©0Ç
•!f"l5•ç)· è !tG-! h 9@íV`\$,QSQVI h 9@Qf5• í *%d`0Ç\!P! _Ó%8* *%d`!@grantmaking
foundations áí)·&~ZÛI 3T\$D š èíV`\$,QSQV9•, l "é?d8¼5t9~l±1â! 3-12 19—1)Ö1•7¼l
_±%0#7+— í

11 ê4ÿMZ æestablishment á

íV`\$,QSQV4ÿ É?d!!! =ò1ž?d2 Lš1 í

^7^

=ó+“4ÿL•l 4ÿMZ °8¼5-5~Cö\\$.)l Lš1 5 8 !...6_!3Qh5-.)l 7Î1+%-#û.3 ì 7Î1+9É\$ 4¥R”
?dhñä5-1± ¼L• É 7Î1+ ÊN09É\$âf 8 !...[:64&f&• è íV`\$,QSQVI!è É?d!!4ÿMZ ñl ^? °8¼2 +©
+¶hÖ?dOŠ)œ.EG.965-L•=óbVLšl < 2,Rè 4ÿMZ?dâ incorporation á 8¾ÿb©?d)œ.E" G-l <
2,, í

12 êF! !© ä Governing Board á

GÀQ^bv~ í4¥!Š' l !l4ÿQS4ÿl •19É: è .! N0F•! k \$ 9~9•mg90%* è ÉíV` \$,
QSQV\$Á.)7ÍMá èl £.~\$ _±%0 ìb_!è' ?É%7bjZÛ0Ç\!S2¶l ;O:t' l'ò í

^7^

É! N "N` \P è5-1±" G-! 7F•! !© °bh 1< 2,, èR> œ8¼\$!e&~SCEl < 2,, ä" , 7F•! !© ° ì
7&f4ç!l 9 7í4öZÛF•! °MØMœÿb©?dOŠ"Í& ! " G-c2!* < 2,, í):-!+¶hÖ?dOŠ)œ.E F•! !©
[:L• É 7Î! !© ° è_@_2N0F•! %0l 9É: [:L• É 7N0F•,c&ç!© ° í

17 Management or Management Board

F! !@b~!ŠI •QSII&ç è_@_2iV`\$,QSQVI 8t0Ç! %0 í

^7^|

N0F•.ÑI !!&çb©0Ç œ2&&›8...5T!ŠF! !©I 4Ÿ&ç&97!%0¼4öZÛ.'0Ç0Ç8¾F•! !©I 1âCÁ4Ÿ

&ç í

18 Membership and Nonmembership Organizations

!©&ç\$ÁQSQV8¾5–9•mg9Ò%*9É\$ GÀQSQVI 4Ÿ&ç: 4Ÿ!©&ç\$ÁQSQVb©0Ç^M97!©4Ÿ

R"O IÈI 9É\$ è\$ 4Ÿ&çGÀ!©&çb~ Í!6G@ ì.~!©&ç_@_2 í

í!©&ç\$ÁQSQV8¾5–9•mg9Ò%*9É\$ 8¾F•! !©4ŸR"O IÈ9É\$ I QSQV í

^7^|

!©&ç\$Á í!©&ç\$ÁQSQVI QSQVQb: 9~:È9»2ŸI %É\$©&ç\$ÁQSQVI F•! !©•T»&f\$ç9f+©

I l' l'ò' .0:t è bhb©0ÇGÀ!©&çbjZÛGÀ! -ç)-\$ cwl`lò è !©&ç\$ÁQSQV1#1â&f\$ç9f. I 7Î1+.0

:t' l' l'ò ä !Ö œ8o! ^= áíCÁR>! .- ™ è!©&ç0Ç œ.^KÍ)q! %0bjZÛ#Ç•I l' l'ò í ¹⁸⁷)o=ó è

#û!;! ^! É! #û\$ I}I R>^MMZI !©&ç\$ÁQSQVI \$ cw?JF•' b_!è8¾9~!f64\$,IYI í

\$! !©&ç \$ÁQSQVI ?Ÿ !©\S.) è ^MMZ!©&ç\$ÁQSQVI !I! 4ŸR"QSQV•!Ÿ!I7ÿ ä ", 3

!! à í.ÌN0F? !rl +Ÿ+©7ÿ \$! !©&ç\$Á QSQVI ?d2#D^G?d!I9•MMZI!©&ç\$ÁQSQVè!Ö8¾ í

¹⁸⁷ Holdenè\$Ü6|?w123í

9~2 +@) ;8H œ#Ð^G íÈ5ý&••L\?d2 è \^MMZ • 1=ò1žl Rã&—!©9ô É&›O QSQV9œ%0' !r•

8¾)•iMI 4¥ œ&~SCEI í

\$! í!©&ç\$ÅQSQVI ?d2 b©0Ç#Ð^G • 14¥+© 1l 1!l4¥R”QSQV9ô^MMZ Úbh!*?d2 î0Ç

0Ç#Ð^Gltbæ(À4¥\$!e+“\$•bæ!6l ZÛ É9ô^MMZí!©&ç\$ÅQSQV™ è \$o Ý4Ï9~l^M9~*%d`l

QSQV' _Ó%8* QSQVcœ8¾!è Éí!©&ç\$ÅQSQV^MMZ è©8¾:È5ýbæ(ÀR›^MMZ!í!©l RÛ

!ÜM QÉb©0ÇGÀ\$!eF•! 9ôb~!Š è4¥R”GÀ\$!e ä” , \$ªMZ!l4¥R”\$ RãQSQVI F•! !© á9ôb~!Š í

ííV`\$, QSQVI 9•mg9Ò%*9É\$ 8¾&µ1#1â8¾!©&ç+¶!©bg8¾ • 1Ty4 >ÇQ|-ç)•l F•! !©b`1

h)k' •• 1QSQVI È\ l)l 8¾ É! E .)!!IR3l \$ &,\$,lYbg8¾#û\$ l)l 8¾ ³ 1 œ&›l h)k' í

19 ê!!IYQSQV' #ûIYQSQV Mutual Benefit and Public Benefit á

!!IYQSQVá P X X/DEB Q HRULVD Q L] D W 2 B QÉ\ 9œ%0! E .)!!IR3l \$ &,\$,lYI QS

QV í#ûIYQSQV \$ X E GHLG HRULVD Q L] D W 2 B Q É\ 4¥R” çhw9œ%0! É! #û\$ \$,lY¥

cw\$•#û\$ \$,lYI QSQV í

^7^l

2 +@)œ.EQh! ~#ûIYQSQV °bh •O ííV`\$, QSQV!tE > l !§3o#ûIYQSQVI È\ l)l ' ?É%7

l f642 \#û!l4¥#û!!l d\ l •cw\$• í .ÌN0=Û`ÀQSQV' T1@ "€ ßcwbhO QSQV.´Kí!©9`\$!Ç

8¾\$ È\ ?É%7" 4Ÿ&ç&f!Y èo=ó.í! !!IYQSQV í 5ñ&t^f è !!IYQSQV í^G9~lY! Kí!© è 1 œ

SCE" \$.!l bhd[4Ï^f! 9œ%0! #û\$ \$,lYI QSQV í #ûIYQSQVI 4Ÿ&ç.´! QSQVI ?É%7\$ 9`\$ &›l

\$ `2 è 1 œSCE" Ú&g4Ÿ!!IYQSQV í è GÀ%ÊG@^MMZI É:{*c.w!l> 6_""%ÊH&9œ%0l QSQV8¾

#ûIYQSQV è.ÌN04Ï9~1 %ÊG@cœ.`\$ QSQV4Ï"é! 0t!è#ÔAp\$ `2 í

hóíí\$?É%7 Ò8¾ È\ 4¥R” çhw9œ%0! #û\$ \$,lY &µ\$” œ2&\U É#ûIYQSQVáCÁ #IYQS

QV&~lt1•.ä#ûIY?É%7 ä, T1@ "€ ßcw&~lt1•^M. #÷T1@ **^<F] á è!Õ8¾bhLl?É%á7œSCE"

Ú4ÿ É#úIYQSQV í

2 iMOMJý)¿GÚ.) ~#ú\$ \$,IY °í &° Ø ð < 2,, TMIš è bh 1^\\í &° Ø%"5{! 9œ%0! 8 !â#ú\$ \$,IYI ?É%7 èt&Y9œ%0! E .)&fIYR3!âí ?É%7 § §, :+bh 1R3!âí±.~! #ú!!8 !â9ô^f+~! 1À %N)¿!Ü ðR" ÉE .)R3!â6_"*E \$°\$,\$IY8%4\$ 9~8ÍVæKÍ!©!†"ÉI ! 3T í 188)o=ó è)-0'/%/a8>E Cök Qæíú.É!)> HM#ÍMtl ííV`\$,QSQV8%#úIYQSQV`ND&fIY!! 7yd^í0Ç.ž í 6f%86ø?^t4¥ lúd[| @ÇDö> 8^4¥R"0f\ iw:&l &.!P> I QSQV í •:Æ í 189

!è É • 1.-, TMI í8%?d2 TMI h)k' èMZ?d Ú ¼b©0Ç!©.^ ~#ú\$ \$,IY °bjZÚ\S.) í)o=ó è "Rbj7èSA ì.&7è iU 9¾ íL`-õ í5 _° í!!9Ò"l53' F>+ "l53l l)l &~SÇE[:\$! Í É#úIYI)l í 190)\$!e •!*l)l ä" , Qf53& &•bæb^ â í^G).F•^l TM&~!t: 4ÿ#úIYI)l è !Ö8¾& œSÇE" ðó

188 :É5ý!Qnl 3x (?d èTy %82QSQV œl.ßx (9É: è)o É. &y9œ%04ÿ &çl \$,IY R>íí #ú!! èR> bh3Z íí . œSÇE`B#ú\$ \$,IY 9ð!...í !Ö8% è :+ Ty%82QSQV 4ÿ&ç.í! 1À%R3â4¥R"i•\ 28\$¿0½%R3!â è •L9~ %*l \QCH^É1#1â_Ú\$ #úIYQSQV!Ü í &Q\p è , èExposure Draft, Charities iB 2003 è9ôA ö <http://www.taxboard.gov.au> äBB+¶\$!)l ?d2 "7É1%œ^= ö ~3x(9É: °l .) Ø1#1â%"5{ ~4ÿ&ç_Ó:É\$ 9~1•7í 2¶l ' íí=ö\U2¶l 1•7í £íí=ö\U2¶l Ty%82QSQV ° â í

189 >cb +œ9Ñh) k'8% è É\ 4¥ çhw É.[[dl OMUÉR3æ%0V`\$, QSQV&µ1# É É #úIYQSQV í " , è É \GÀ.[!!_Ó%8 =Ú\$öhñ4¥R'Ap`BOMÉR3!â 9%&r' l %é Døl 8%µ.í! É#ú\$ \$,IY9œ%0l QSQV ú.~! bh 1h)k' è.~MZl 38H\QCHcÇE>cb 3TQy%¥ í

190 &Q\p#úIYQSQV?d § \$! #úIYQSQVl KÉU'2¶l(S) ö ä Model Provisions for Laws Affecting Public Benefit Organizations: Law on Public Benefits Organizations à GÀCNLQSQV ¼ «=¶l •QS ç.E! 2001 ` UØ è 9ôA ö <http://www.icnl.org/programs/cee/pubsw/modelpbo/#_ft1> íbg&~&Q\pö=¶l?Á*%d`!©/42R è ð=¶l?#úIY _±)qKÉU'?d ö äEuropeanFoundation Centre, Model Law for Public Benefit Foundations inEuropeâ è9ôA ö

ÉI}I iiv'\$_QSQV4ÿ É#ûIYQSQV èhóíí ~Qf53& &•bæb^ ° ÉI‡\$?d2 4î8•Jý\\$.) í

)\$.B.)#ûIYQSQV4¥!!IYQSQVI ?d2)¿Ü8..hǒ! \ R'.n • 'QSQVI I}I è R'.n\$ _Ód`9ó

A î8¾49~G-I í !!IYQSQV&~!t64&f#û!!I 5ß_ï ä", =Û'À)q!â!J9»KÍ%É%niU_Ód`!t&Q%/).\$

!e*]0'4¥)CE .E í%-I =Û 'ÀU áè!Ö8¾bhL\QSQVI0Ç\\$_ÈG.9Ïy!©_É' \$!e7Á#ô í‡ &\ è#ûIY

QSQVI È\ 7Á#ô9óA 0Ç0Ç8¾LP!!I4¥7î1+_Ó%8 è4¥R"#û!!5ß_ï í

20 ê7î1+ ÊN09É\$ ä Responsible State Agency á

_@_²=ò1žíV'\$_QSQVI ^MMZ1 £ì`lò\$?É%7' _±%0I 7î1+9É\$ ä)CE.EZÛ7îcwhw?dhñ4¥

R")¿8H7î1+9É\$ áíbh 1< 2,, î&~!tG.9ó5-6 ! #ûIYQSQV)¿!Û ì`lò\$?É%7' _±%0I 9É\$ í

21 è\\$_" \SMo4¥5-!s ä Rule, Regulation and Instruction á

GÀ7î1+cwhw\$Á.) i)CE.E#ú0'! 5-1± è&~!tGÀMZ?d9É\$ 4¥R"&‡?d9É\$ _Ú! \$ Q59í%* í

^7^I

7î1+.'&çb©0Ç2Tk c . 9~\$ I \\$_" ì \SMo' 5-!s è . !{.!' \$Á.). !{4îg .! I!&ç\$ 9~

Q59í%* í!Ö8¾ è\$_" ì \SMo' 5-!sb©0Ç8¾.~?d2 ì ?d!s ì \$B.)' ' !sl \rdY' b'G. ÷)-9~!*

)CE.E è !{\$ 9~. #÷I ?d2 7x%* è R>).\$!e)CE.E\$"?09~ í ?dhñ).\$³\$B:x!...8... 0Ç0Ç!©.™¤

0\\$_" ì \SMo' 5-!sl 9É\$ I \rdY í !Ö8¾ è:+?dhñ^3 É\$ "PLJ! 9~\$?d2 I U")f4¥R"&° Ø è

\$"!© œ^3&~\$ \rdY í9~8... MZ?d9É\$!©6 9Ò7î1+9É\$ b©bVk 0\SMo4¥5-!sl 8H1ž9ó\$Á.)9~Q5

9í%*I 8??d2 \\$_" í

22 ê_í%8!! ä Sponsor á

<http://www.efc.be/fp/public/EU/Legal/TF/mod_law.pdf> í

a0LŠd`g@4¥_±!6QhiV`\$,QSQV £9@9ª.ˆ8HSCE+@.ˆ\$ 5ß_ĩQh! :_L\1ñ1žl 1 &Ùl ?d!

4¥TyCÁ!l í

23 ê-ß9É: ä Subsidiary á

cw\$•4¥R"#÷cw É&u • 'E{MZI ?d!l4ĩ5t9~4¥R"66\$Ál ?d!l í

24 êL•7Á!§3o ä Tax Preference á

?d2 ™\$! •L\4¥R"+@L\L•7Ál !§3o2 bÖ í

^7^l

)•4ĩ2&L•?d?d ™! :9~#ÜL•)ž!Ü8¾ •L\L•7Á!§3o í iiv`\$,QSQVI 5ß_ĩ!l)•^0N&1#QBL•k,8...

VF2&L•\$Ü4òhó ì8¾L•7Á!§3o iiv`\$,QSQV#Ü2 œ%7!6L•4¥R".^+•"ËL•-F?i...L•F ì8¾L•7Á

!§3o í

25 êQW=ñ ðtermination á

9~8...G•965–QWQb • 'QSQVI ZèÖ8¾9f+@l 8¾G•965–)o ÉTy3Í4¥R"[:1É\$ÁR› ¶#ÁY

QSQVI)ž!Ü í