

Unofficial translation

Comparative Table of the Legislation of Certain States Governing NGO Activities

Issue	Country	Russia	France	Germany	USA	Finland	Israel	Poland
NGO treatment		According to the Law "On Non-profit Organizations", foreign NGOs in Russia are granted treatment different from national. A foreign NGO is defined as "an organization established for purposes other than making profit and in which no part of the organization's income is distributed between its participants, set up beyond the borders of the Russian Federation under the legislation of a foreign state and having no state	Foreign NGOs are granted national treatment	Under the German Civil Code, foreign NGOs are entitled to national treatment . Germany has no specific law regulating NGO activities. The Civil Code contains the concept of a "foreign association", which is defined as an association having no domicile in any of the federal states.	At the federal level, a single standard NGO Charter is applied. Main legal governing provisions are contained in the state legislation. The New York State law may serve as an example. According to this law, foreign NGOs are granted treatment different from national . A foreign NGO is defined as "a corporation" established under the legislation other than that of the New York State and corresponding in	Foreign NGOs are granted national treatment .	Foreign NGOs are granted national treatment .	Foreign NGOs are granted national treatment .

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		bodies among its founders (participants)".			its other aspects to the definition of a national corporation according to the state legislation.			
Participation of foreign nationals in NGOs		Foreign nationals and stateless persons legally residing in the territory of Russia are entitled to act as NGO founders and participants. However, foreign nationals cannot be NGO founders if they are suspected of extremist activities, laundering proceeds from crime, etc.	Foreign nationals have equal rights with French citizens to act as NGO founders and participants.	Participation of foreign nationals in NGOs is not subject to any restrictions.	The New York State law allows foreign nationals to participate in NGOs without any limitations. Under the US Foreign Agents Registration Act, NGOs run by foreigners participating in political activities must undergo special registration procedure with state Attorney General.	If an NGO is involved in government activities, its members may be solely Finland citizens or foreigners permanently residing in Finland. The head of an NGO must permanently reside in Finland.	Israel's legislation does not differentiate between foreign nationals and Israeli citizens entitled to establish an NGO.	Foreign nationals have equal rights with Polish citizens to act as NGO founders and participants.

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Registration procedure		Authorization procedure. State tax is collected.	Notification procedure. No prior authorization to establish an NGO is required. Registration is conducted without collecting any state tax.	In practice, authorization procedure is applicable. Associations are registered in a court upon being granted legal capacity by the same court. In the case of foreign associations , legal capacity is granted by decision of the Bundesrat unless otherwise provided by federal law. Registration of foundations has to be pre-authorized by federal states.	Authorization procedure as regards foreign NGOs registration within the state territory.	Notification registration procedure. The Finnish law contains no provisions on state tax collection.	Notification registration procedure. The Israeli law contains no provisions on state tax collection.	Notification registration procedure for foreign NGOs.
Documents required for registration		The following documents are required for registration of a foreign NGO: - application signed by an	An application is required for registration, specifying: - name; - purpose; - place of	Registration requirements for associations include: - membership of at least seven members;	The main precondition for national NGOs to pursue their activities lies in obtaining a registration	An application is required for an NGO to be registered. The application must include: - name of NGO;	The list of documents required for registration of a foreign NGO provides only for an application	"Declaration of will" for registration must contain general information about the NGO. Notarization is

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		<p>authorized person specifying his/her last name, given name, patronymic, place of residence and contact telephone numbers;</p> <ul style="list-style-type: none"> - constituent documents of the non-profit organization in three copies; - decision on establishing the non-profit organization and on approval of its constituent documents specifying the composition of elected bodies in two copies; - information about founders in two copies; - document 	<p>location;</p> <ul style="list-style-type: none"> - names, professions, nationality of founders; <p>No notarization of documents is required.</p> <p>Documents shall be submitted to the prefecture of a respective department.</p>	<ul style="list-style-type: none"> - application submitted by the executive board; - original and duplicate of the statute; - duplicates of constituent documents of the executive board. <p>The statute should indicate:</p> <ul style="list-style-type: none"> - objectives of the association; - its name; - location of the association; - a provision that the association must be included in the register. <p>The statute of the association should also specify:</p> <ul style="list-style-type: none"> - admission and resignation procedure for its members; 	<p>certificate from the administration of a state, which is issued following an application. The application must provide general information on the NGO's activities (address, name, purposes of activities, etc.). A permission of a respective governmental body is also required depending on the field of the NGO's activities (e.g., education department, health department, etc.).</p> <p>As for foreign NGOs, there are additional registration requirements. An</p>	<ul style="list-style-type: none"> - address; - names of founders. <p>The statutes of the entity must be attached.</p> <p>No notarization of documents is required.</p> <p>The application shall be submitted to the National Board of Patents and Registration of Finland.</p>	<p>addressed to the registration body. The application must specify:</p> <ul style="list-style-type: none"> - name of organization; - purposes; - address in Israel; - names of founders, their addresses and identification numbers. <p>No notarization of registration documents is required.</p>	<p>required.</p>

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		<p>certifying payment of state tax;</p> <ul style="list-style-type: none"> - address of a permanently functioning body of the NGO; - in case of using in the name of the non-profit organization of symbols protected by intellectual property laws, documents giving the right to their use; - extract from the register of foreign legal entities of a respective country of origin. 		<ul style="list-style-type: none"> - membership dues; - institution procedure for the executive board; - conditions and procedure for holding general meetings; and decision-making procedure. <p>A notarized written statement of intent by the founding member is required for registration of a foundation.</p>	<p>application for registration must specify:</p> <ul style="list-style-type: none"> - name; - place and date of registration; - indication that a "corporation" is a foreign one; - purposes of activities, statement that these activities are authorized; - information on appointing a state's secretary as its agent; - certificate of corporation's actual existence; - information on meeting any requirements put forward by any governmental body of a state. 			

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Reasons for denial of registration		<p>Registration may be denied for one of the following reasons:</p> <ul style="list-style-type: none"> - the constituent documents of the NGO are contrary to the Constitution or any other Russian law; - another NGO is registered under the same name; - the NGO name offends moral, ethnic or religious sensibilities of the population; - documents submitted for registration do not meet legal requirements; - the NGO founder does not qualify as such under the law. 	<p>Registration may be denied if:</p> <ul style="list-style-type: none"> - the NGO is established illegally or for illegal purposes; - the NGO activities contradict the legislation or ethics; - the NGO infringes upon national territorial integrity or republican government. 	<p>Registration may be denied if:</p> <ul style="list-style-type: none"> - the documents submitted for registration do not meet the established requirements; - a competent administrative body decides that the NGO is illegal or subject to prohibition under law; - an NGO with the same name already exists in the given territory or community. 	<p>Under the New York state legislation, NGO can carry out its activities in the state's territory only if it has a registration certificate. Such certificate can be granted under the following conditions:</p> <ul style="list-style-type: none"> - appropriate name of the NGO where, in particular, it is prohibited to mention a state body without a previous permission to use its name; - provision of the above-mentioned documents and information. <p>In case a foreign NGO is engaged in political</p>	<p>Registration may be denied for one of the following reasons:</p> <ul style="list-style-type: none"> - application for registration of NGO does not meet legal requirements; - there exists another NGO with the same name or the NGO name may be misleading; - the purposes of NGO activities are contrary to the laws of Finland; - NGO declares profit making as its main purpose; - NGO is recognized as a military entity due to its organizational structure or because it 	<p>Registration may be denied for one of the following reasons:</p> <ul style="list-style-type: none"> - NGO activities are aimed at undermining democratic fundamentals of the State of Israel; - there are grounds to believe that NGO will be used as a cover for illegal activities; - the name of NGO is offensive to people's sensibilities; - the name of NGO is misleading, in particular because it is similar to the name of a state body. <p>The registration</p>	<p>Reasons for denial of registration of NGO:</p> <ul style="list-style-type: none"> - NGO purposes are contrary to a criminal or any other law; - NGO charter implies unconditional submission of NGO members to NGO leaders; - NGO activities involve discrimination in any form.

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		<p>A branch of a foreign NGO can also be denied registration for one of the following reasons:</p> <ul style="list-style-type: none"> - objectives pursued by the NGO branch threaten the sovereignty and political independence of Russia; - a branch of the foreign NGO formerly registered in Russia has earlier been liquidated for grave violations of the Constitution or other Russian law. 			<p>activities in the USA and is a foreign agent, for malicious provision by this NGO of false information in registration documents its founder in the USA may be liable for criminal prosecution in the form of \$10,000 fine and/or imprisonment for up to 5 years.</p>	<p>supplies its members with weapons;</p> <ul style="list-style-type: none"> - NGO activities imply training in using weapons (registration is performed only with the consent of the government of Finland). 	<p>body may oblige NGO to change its name. In case the NGO refuses to change its name, it may be forced to do so by the decision of the court as advised by the Prosecutor General.</p>	
Possibility of financing from abroad		<p>The legislation does not preclude NGO financing from abroad. Non-profit organizations</p>	<p>The legislation does not preclude NGO financing from abroad. Foreign grants to NGOs</p>	<p>Legislation does not preclude NGO financing from abroad.</p>	<p>In principle, legislation of states does not prohibit NGO financing from abroad.</p>	<p>Legislation does not prohibit NGO financing from abroad.</p>	<p>Funds transferred to NGOs from abroad are automatically blocked by the</p>	<p>Legislation does not prohibit NGO financing from abroad. In case of receiving large donations</p>

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		<p>have an obligation to submit to authorized bodies the documents on expenses and use of other property, including cash and property received from international and foreign organizations and stateless persons. An organizational subdivision of a foreign NGO shall inform the authorized body about the amount of cash received, its intended distribution, purpose and actual use of expenses.</p>	<p>are regarded as gifts and inheritance which should be used with permission from the Ministry of Internal Affairs agreed upon with the MFA. Religious brotherhoods and "common good associations" if they claim their right to gifts and inheritance should submit financial and business documentation and reports. Permission to receive gifts and inheritance shall be granted by a prefect following administrative verification of the organization's work.</p>		<p>However, the Federal legislation does not permit direct or indirect financing by foreign countries, organizations or citizens of American political parties, NGO and other social structures participating in political life or in any other way connected with elections in the US at any level. Election campaigns are strictly controlled in order to exclude their financing by foreign organizations and citizens.</p>		<p>Ministry of Finance until a special permission to their use is granted. All banks are obliged to report to the Ministry of Finance on "doubtful" transfers of funds to NGOs.</p>	<p>(over 16,000 USD), NGOs, including foreign ones, are subject to financial auditing.</p>

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Financial control procedures		<p>Financial reporting by an NGO to taxation and statistical authorities is the main instrument of financial control. The competent authority can also:</p> <ul style="list-style-type: none"> - request financial documents from the NGO governing bodies; - send its representatives to events organized by the NGO; - perform annual audits of expenditure of NGO funds and other assets; - issue written warnings if the NGO's activities are in violation of the Russian law or inconsistent 	<p>Annual financial reports to departmental authorities are the main form of financial reporting. NGOs should include in their statutes a commitment to present accounting records upon request of the Interior Minister or an official representative of the departmental authorities.</p>	<p>Financial control of NGO activities is carried out under the same procedures as those applied to all legal entities.</p>	<p>Same financial control procedures apply to all legal entities. The Attorney General of a state can oblige the director and staff of a liquidated corporation to give evidence on the corporate assets. Foreign NGOs may be subject to auditing by the decision of the Attorney General of a state.</p>	<p>Financial control of NGOs is carried out under the same procedures as apply to other legal entities in Finland. No provision is made for external auditing.</p>	<p>Financial control of NGO activities is carried out by external auditors. NGOs can be requested to present their financial data at any time. Any financial decision concerning NGOs may be brought before the court. Moreover, the registration body may carry out inspections of NGO's financial activities.</p>	<p>Both national and foreign NGOs are subject to financial auditing in case they receive major subsidies (over 16,000 USD) or if their annual revenues exceed 1 mln USD. No provision is made for compulsory external auditing.</p>

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		with the NGO's statutes.						
Reasons for and procedures of liquidation		<p>A court and a registration body have the right to decide on the liquidation of an NGO. A prosecutor lodges an appropriate claim before a judicial body in accordance with the Law "On the Prosecutor's Office". Reasons for involuntary liquidation of a foreign NGO are the following:</p> <ul style="list-style-type: none"> - liquidation of a respective foreign NGO; - refusal to provide data required for financial control of the NGO's activities; - violation of the Russian 	<p>An NGO can be liquidated only upon a court judgment. Legal proceedings may be initiated by an interested person or upon demand of a public prosecutor. A court may decide to liquidate an NGO if the latter is engaged in civil matters without notifying the registration bodies about launching its activities. The court judgment may be appealed. Non-execution of a court judgment on liquidation is criminally punishable (imprisonment</p>	<p>An NGO can be liquidated in the context of a judicial procedure. The reasons for liquidation include:</p> <ul style="list-style-type: none"> - a threat to public interests due to illegal actions by the general meeting or board; - setting goals which are contrary to the statute. <p>Foreign associations may lose their legal capacity through a Bundesrat decision, which amounts to the liquidation of the association as an NGO. The Ministry of the</p>	<p>An NGO shall be liquidated upon a court judgment as advised by the Attorney General of a state. Reasons for liquidation shall be the following:</p> <ul style="list-style-type: none"> - establishment of an NGO by presenting false information; - conducting activities through deception or violation of law; - activities going beyond the NGO's statutes; - violation of a state policy. <p>The Attorney General is vested with a relatively</p>	<p>An NGO can be liquidated only by a court upon action by the Ministry of the Interior, the Prosecutor's Office or a member of the NGO. Reasons for involuntary termination of an organization are in general similar to those provided for by the Russian legislation.</p>	<p>An NGO can be liquidated only by a court judgment as advised by the Prosecutor-General. Such an indictment can only be brought if the NGO ignored a warning by the registration body. In essence, reasons for liquidation are similar to those in force in Russia, but if requested by a person who conducted the investigation, the NGO may also be liquidated upon a court judgment for debts.</p>	<ul style="list-style-type: none"> - An NGO can be liquidated upon a court judgement as advised by a competent state authority. Poland's legislation provides for the following reasons for liquidation of an NGO: - the NGO's activities gravely violate the legislation or NGO's own statutes; - the NGO's activities are inconsistent with the interests of state security or public order;

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		<p>legislation by the NGO;</p> <ul style="list-style-type: none"> - inconsistency between the NGO's activities and its statutory purposes. 	<p>for up to three years and/or a penalty of 45,000 euros).</p>	<p>Interior at the state or federal level is responsible for initiating the liquidation procedure.</p>	<p>ample powers in relation to NGOs. In particular, he may institute a legal action for dismissal of the head of an NGO.</p>			<ul style="list-style-type: none"> - the NGO's activities involve discrimination of any kind.