



Input on aspects to be covered in General Comment No. 38 on the right to freedom of association

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Introduction

The European Center for Not-For-Profit Law (ECNL) and the International Center for Not-For-Profit Law (ICNL) welcome the Human Rights Committee’s initiative to devote its General Comment 38 to Article 22 of the International Covenant on Civil and Political Rights (ICCPR) and the opportunity to provide inputs on its draft Concept Note.

Our comments focus on aspects that we believe should be prioritised in the General Comment to ensure an effective protection of freedom of association over time. In an Annex, we also provide examples of positive practices existing in domestic systems.

We hope that the Committee will find our comments useful and consider addressing these suggested issues and topics in the text of the General Comment.

A note on references: In July 2023, our organizations developed a comprehensive report summarizing UN sources of law relating to association, drawing on materials from the Human Rights Committee, UN Human Rights Council, and UN Special Rapporteurs.¹ Throughout this submission, we include references to this ECNL/ICNL report, which describes the relevant UN holdings or conclusions respecting the right to freedom of association, with attribution to the corresponding UN sources of law. We also include references to selected sources of law from regional systems, especially guidelines on association developed under these systems.

¹ ECNL & ICNL, *Relevant Sources of Law on Article 22 ICCPR: Right to Freedom of Association* (July 2023), available at <https://www.icnl.org/post/report/relevant-sources-of-law-on-article-22-iccpr> (hereinafter, “ECNL/ICNL report”).

Aspects to be covered in General Comment No. 38

We welcome the already comprehensive list of topics proposed in the Committee’s Concept Note on Draft General Comment No. 38 – Freedom of association (hereinafter, “Concept Note”).

We recommend that the following aspects be fully detailed in the General Comment:

Scope of the right to freedom of association

The Concept Note explains that the new General Comment will “*clarify the scope of freedom of association as set out in Article 22(1) of the ICCPR: personal (holders), material (protected forms of associations [...] and contextual (formal/informal associations; offline and online associations)*”. We recommend that the General Comment emphasize that:

- **Everyone should enjoy freedom of association free from violations of the right to equality and non-discrimination.**² The right to freedom of association is a right enjoyed both by individuals and by groups.³ Special emphasis should be placed on **the need to ensure the right to associate of marginalised groups**, providing a non-exhaustive list of examples of such groups (e.g., minors, women, LGBTQIA+ persons, migrants, asylum seekers/refugees, stateless persons, workers, religious groups, foreigners).⁴
- **The right to freedom of association applies only to private associations** – that is, those formed by private individuals wishing to come together for a specific purpose – and **not to public associations that are founded, organised by or integrated into the State.**⁵
- **The right to freedom of association is protected whether exercised in person, or through existing and emerging technologies.**
- **Freedom of association extends to cross-border or international collaboration between associations and their membership.**⁶
- **The right to form associations is an inherent part of the right to freedom of association.** Therefore, the protection of freedom of association extends to related preparatory activities, such as funding, registration, campaigning, etc.⁷

The Concept Note further clarifies that the General Comment “*will examine both the positive and the negative dimensions of the right, in particular the protection of the right not to be compelled to join or affiliate with a trade union.*” We recommend that the General Comment underscore that:

- **The right to freedom of association includes the protection of the right not to be part of an association.** No one can be compelled to belong to an association. This negative

² ECNL/ICNL report, p. 9.

³ African Commission on Human and Peoples’ Rights (ACHPR), *Guidelines on Freedom of Association and Assembly in Africa* (hereinafter, “ACHPR Guidelines”) (2017), Part 1, para. 8, available at <https://caselaw.ihra.org/api/files/150979300361609pxqjq0650mn7pcp446de7b9.pdf>

⁴ ECNL/ICNL report, p. 9; ACHPR Guidelines, Part 1, para. 9; OSCE Office for Democratic Institutions and Human Rights (ODIHR), *Guidelines on Freedom of Association* (hereinafter, “OSCE-ODIHR Guidelines”) (2015), Section C, para. 39, available at <https://www.osce.org/sites/default/files/f/documents/3/b/132371.pdf>.

⁵ ECNL/ICNL report, p. 8-9.

⁶ ECNL/ICNL report, p. 10.

⁷ OSCE-ODIHR Guidelines, paras. 59, 135 (for trade unions); European Court of Human Rights (ECtHR), *Guide on Article 11 of the European Convention on Human Rights* (2022), para. 139, available at <https://rm.coe.int/guide-on-article-11-of-the-european-convention-on-human-rights/1680b13804>; Inter-American Juridical Committee (IAJC), *Declaration of Inter-American Principles on the Legal Framework for the Creation, Operation, Financing, and Dissolution of Nonprofit Civil Entities* (hereinafter, “IAJC Principles”) (2024), Principle 1, available at https://www.oas.org/en/sla/iajc/docs/CJI-RES_282_CII-O-23_rev3_ENG.pdf.

right applies not only to individuals but also to associations (e.g., trade unions cannot be mandated to be affiliated with regional or sectoral federations).⁸

Key characteristics of associations

The Concept Note in its Introduction explains that associations “*can be understood as organized, independent, non-profit entities that bring people together to voluntarily pursue common goals, interest, or activities.*” The Concept Note observes that associations “*may include political parties, non-governmental organizations, religious organizations, human rights defenders, environmental defenders, or trade unions,*” and may be “*formally and legally recognized as such (de jure) or informal (de facto).*” We recommend that the General Comment clarify that:

- **Formal or informal associations can be national or international** in their composition and sphere of operation, and **can also include voluntary groups, clubs, cooperatives, foundations, charities as well advocacy groups;**⁹
- **Social movements are entitled to protection as informal associations under Article 22.** Social movements are defined as “*loosely organized groups that pursue collective efforts in support of objectives that may include legal, institutional and policy reforms and/or broader cultural shifts, whether on the local, provincial, national, regional or international levels.*”¹⁰

Furthermore, the General Comment should clarify that associations should be:

- **Self-governing** in order to benefit from the protection of the right to freedom of association. The self-governing and organized nature of associations should not be interpreted as a requirement to obtain legal personality in order to exist.¹¹
- **Free to determine their internal management structures, rules for selecting governing officers, internal accountability mechanisms and other internal governance matters.** Law or regulation shall not dictate the internal organization of associations, beyond basic provisions providing that non-discriminatory and rights-respecting principles be followed.¹²
- **Free to choose their members** and whether to be open to any membership, albeit **subject to the limits imposed by the rights to equality before the law and non-discrimination.**¹³
- **Independent and free from undue interference of the state or of other external actors.** This characteristic of independence includes the following principles:
 - **An association shall be free to determine its own objectives** – regardless of what these objectives may be, provided they are not unlawful under international law (in particular, under ICCPR Articles 5 or 20) – **as well as its own activities.**¹⁴

⁸ ECNL/ICNL report, p. 10; OSCE-ODIHR Guidelines, Section C, paras. 44-46; ACHPR Guidelines, Part 1, para. 8.

⁹ ECNL/ICNL report, p. 4; OSCE-ODIHR Guidelines, Section C, para. 64.

¹⁰ Report of the UN Special Rapporteur on Freedom of Peaceful Assembly and Association, Clément Nyaletsossi Voule, A/77/71, para. 5, available at <https://docs.un.org/en/A/77/171>.

¹¹ OSCE-ODIHR Guidelines, Section C, para. 40

¹² ACHPR Guidelines, Part 1, para. 36.

¹³ ECNL/ICNL report, p. 12; ACHPR Guidelines, Part 1, para. 8.

¹⁴ ECNL/ICNL report, p. 21; ACHPR Guidelines, Part 1, para. 23.

- Therefore, the General Comment should emphasize that the **States may not require alignment of associations with government priorities,¹⁵ or bar an association from registering or operating due to purported duplication of activities by other associations.¹⁶**
 - **States and their authorities should refrain from interferences** such as arrogating to themselves full discretion in appointing leadership of NGOs, as well as exercising undue control over NGO activities and their internal functioning.¹⁷ An association is not independent if decisions concerning its activities and operations are taken by anyone other than the members of the association or a body designated by its members to do so.
 - Furthermore, public authorities should refrain from: conditioning any decisions and activities of the association; reversing the election of board members; conditioning the validity of board members' decisions on the presence of a Government representative at the board meeting or request that an internal decision be withdrawn; and entering an association's premises without advance notice.¹⁸
 - **The fact of having a single or a primary funder does not automatically result in the loss of an association's independence.¹⁹** The independence of an organization should not be determined *a priori* by any label that may be attached to it by a legislative provision.²⁰ **Alignment of interest with one or more funders does not automatically result in third-party interest representation.**

Positive obligations of States Parties

The Concept Note reiterates that the recognition of freedom of association imposes on State Parties “*positive obligations to respect, facilitate and guarantee the enjoyment and exercise of the right without discrimination and in full equality with the law.*” In line with these obligations, we recommend that General Comment specifically include the following obligations:

- **The states must create or maintain an enabling environment** in which associations can operate. This may include simplifying regulatory requirements, ensuring that those requirements are not unduly burdensome, facilitating access to resources and taking positive measures to overcome specific challenges confronting disadvantaged or vulnerable persons or groups.²¹
 - Furthermore, states have a positive obligation to **protect associations from threats, harassment, interference, intimidation or reprisals** by third parties and non-state actors.²² This is in addition to states’ negative obligation to refrain from

¹⁵ ECNL/ICNL report, pp. 21-22.

¹⁶ ECNL/ICNL report, pp. 22-23.

¹⁷ ECNL/ICNL report, p. 23, 25-26; OSCE-ODIHR Guidelines, para. 41; IAJC Principles, Principle 6.

¹⁸ ECNL/ICNL report, pp. 25-26.

¹⁹ OSCE-ODIHR Guidelines, Section C, para. 41.

²⁰ OSCE-ODIHR Guidelines, Section C, paras. 41-42.

²¹ OSCE-ODIHR Guidelines, Section A, para. 20 & Section B, Guiding Principles, Principle 2; ACHPR Guidelines, Principle 2.

²² ACHPR Guidelines, Part 1, para. 30.

any acts tending to stigmatize associations or contribute to a hostile environment for the exercise of the right to freedom of association.²³

- In this connection, **the General Comment should address the ever-growing trend of transnational repression of associations and/or the members**, which denotes “acts conducted or directed by a State, or its proxy, to deter, silence or punish dissent, criticism or human rights advocacy towards it, expressed from outside its territory.”²⁴ In addition to States’ negative obligations to **refrain from committing, co-operating in or condoning acts of transnational repression, online or offline, against associations and their members**, the General Comment calls on States to fulfil their positive obligation to **ensure that all acts of transnational repression on their territory are investigated and prosecuted promptly, fully and effectively**.²⁵
- **National legislation on freedom of association, where necessary, shall be drafted with the aim of facilitating and encouraging the establishment of associations and promoting their ability to pursue their objectives.**²⁶ Such enabling legislation should include the following features:
 - There shall be a **presumption in favour of the lawfulness of the establishment of associations and of their objectives and activities**, regardless of any formalities applicable for establishment.²⁷
 - Framework legislation on associations including vaguely worded definitions (e.g., “undesirable organisations”, “normal activities”, “extremism”, “political activities”) or unreasonable and burdensome requirements for the establishment and registration of associations are incompatible with Article 22.²⁸
 - **Reporting requirements should not be excessively frequent, onerous, or bureaucratic**, and violation of such requirements should not result in suspension or dissolution of an association or imposition of criminal sanctions.²⁹
 - The States should adopt a **non-discriminatory approach of any legislation regulating associations**, including **assessing the disproportionate impact such legislation may have on diverse associations, including marginalized and grassroots social movements and informal organizations**, considering the particular context and civic space environment.³⁰
 - States should **ensure that relevant association laws are not applied in a discriminatory manner against specific groups, including minorities**. States

²³ ECNL/ICNL report, p. 15.

²⁴ Office of the High Commissioner for Human Rights (OHCHR), *Civic Space Brief: Transnational Repression* (2025), available at <https://www.ohchr.org/en/documents/tools-and-resources/transnational-repression>.

²⁵ See generally OHCHR, *Civic Space Brief: Transnational Repression*. See also Report of the Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression, Irene Khan, A/HRC/56/53, para. 104(d), available at <https://docs.un.org/en/A/HRC/56/53>.

²⁶ ACHPR Guidelines, Part 1, para. 7.

²⁷ OSCE-ODIHR Guidelines, Section B, Guiding Principles, Principle 1; ACHPR Guidelines, Principle 1.

²⁸ ECNL/ICNL report, p. 13.

²⁹ ECNL/ICNL report, p. 37; ACHPR Guidelines, Part 1, para. 48.

³⁰ UN Special Rapporteur on the rights of freedom of peaceful assembly and of association et al., *Joint Declaration on Protecting the right to freedom of association in light of “Foreign Agents”/“Foreign Influence” Laws*, para. 18, available at <https://www.ohchr.org/sites/default/files/documents/issues/association/statements/2024-09-13-statement-sr-foaa.pdf>.

should respect and uphold the right to freedom of association of persons espousing minority or dissenting views, as well as the rights of individuals and associations working to defend the rights of such persons.³¹

- **Where procedures governing the registration of civil society organizations exist, States parties should ensure that these procedures and related requirements are simple, clear, transparent, accessible, non-burdensome, non-discriminatory, expeditious and inexpensive, and allow for the possibility to appeal.**³² In particular:
 - *Membership and capital requirements.* **No more than two people should be required to form or register an association.**³³ Reasonable fees may be charged for the administrative costs associated with registration, but such fees should not constitute a barrier to association.³⁴ **Minimum capital requirements for associations should be impermissible.**
 - *Authorization requirements.* **Registration should be governed by a notification rather than an authorization regime.**³⁵ Where States require prior authorisation in order for an association to secure registration or legal personality – as opposed to mere notification – they must take great care to avoid arbitrary requirements or lengthy delays in approvals.³⁶
 - *Discrimination in registration.* **Where a registration regime exists, requirements should be framed such that no one is disadvantaged in the formation of an association,** by burdensome procedural requirements or unjustifiable limitations on substantive activities,³⁷ or by the maintenance of unjustified distinctions amongst associations.³⁸
 - *Mandatory registration.* **The right to freedom of association protects associations that are not registered and individuals involved in unregistered associations should be free to carry out any relevant activities.**³⁹ Severe penalties, including criminal penalties, for operating an unregistered organization are inconsistent with Article 22.⁴⁰ Mandatory registration requirements, where unconnected to access to specific benefits, will generally constitute overbroad and disproportionate restrictions on the right to freedom of association.
 - *Re-registration.* **Associations should not be required to register more than once,** including upon changes to relevant legal regimes.⁴¹
 - *Refusal to register.* Refusal to register an association constitutes a restriction that must be justified by showing that the refusal is necessary to advance a legitimate ground. **States should put in place measures that prescribe that an application to register an association may be denied only on the basis of a**

³¹ ECNL/ICNL report, pp. 19-20.

³² ECNL/ICNL report, pp. 29-30; IAJC Principles, Principle 5; ACHPR Guidelines, Part 1, para. 13.

³³ ACHPR Guidelines, Part 1, para. 9; OSCE/ODIHR Guidelines, Section C, para. 78.

³⁴ ACHPR Guidelines, Part 1, para. 18; OSCE/ODIHR Guidelines, Section C, para. 156.

³⁵ ACHPR Guidelines, Part 1, para. 13.

³⁶ ECNL/ICNL report, p. 29.

³⁷ ECNL/ICNL report, p. 30.

³⁸ ECNL/ICNL report, p. 32.

³⁹ ECNL/ICNL report, pp. 4-5; ACHPR Guidelines, Part 1, para. 11.

⁴⁰ ECNL/ICNL report, pp. 24-25; ACHPR Guidelines, Part 1, para. 11.

⁴¹ ACHPR Guidelines, Part 1, para. 17.

- limited number of clear legal grounds**, and that limit government’s ability to deny an organization’s legal status for political, religious, or arbitrary reasons.⁴²
- *Registration of foreign associations. Formation of branches of associations, foreign associations or unions or networks of associations, including at the international level, should be subject to the same procedures as domestic associations.*⁴³
 - *Delays in registration. Under both notification and prior authorisation regimes, registration bodies must be bound to act immediately*, and laws should set short time limits to respond to submissions and applications respectively. During this period associations should be presumed to be operating legally until it is proven otherwise.⁴⁴
- **States should provide tax benefits, and public support where possible, to not-for-profit associations.**⁴⁵ Where regulations exist for the recognition of “public benefit” or “public interest” organisations and the provision of favourable treatment (e.g., tax exemptions) to such organisations, such definitions must be sufficiently broad to include, for example, associations working on human rights, democratic reforms (such as promoting good governance and equal participation in political and public life), security and international co-operation and social, economic and development issues.⁴⁶
 - We also recommend that the General Comment place an emphasis on **the positive obligation of States to facilitate associations’ access to resources and income-generative activities to pursue their objectives**. In particular:
 - Associations should be able to both generate income from their activities and to seek it from public and private sources within and beyond the state in which they are established.⁴⁷ The income can be in the form of cash, other forms of financial instruments, proceeds from the sale of property and goods or equipment belonging to the association, as well as in the form of other benefits attributed to an association (for example, income from investments, rent, royalties, economic activities and property transactions).⁴⁸
 - The term “resources” should be broadly understood to cover financial transfers (e.g. donations, grants, contracts, sponsorships, social investments, etc.); loan guarantees and other forms of financial assistance; in-kind donations (e.g. contributions of goods, services, software and other forms of intellectual property, real property, etc.); material resources (e.g. office supplies, IT equipment, etc.); human resources (e.g. paid staff, volunteers, etc.); access to international solidarity; and the ability to travel and communicate without undue interference.⁴⁹

The Concept Note further highlights that the General Comment will also assess “*the new challenges faced with by associations, such as new technologies and digital rights, increased*

⁴² ACHPR Guidelines, Part 1, para. 13; ECNL/ICNL report, pp. 30-32.

⁴³ ECNL/ICNL report, p. 30.

⁴⁴ ECNL/ICNL report, p. 32.

⁴⁵ ACHPR Guidelines, Part 1, para. 41; IAJC Principles, Principle 10.

⁴⁶ OSCE-ODIHR Guidelines, para. 9

⁴⁷ IAJC Principles, Principle 7.

⁴⁸ OSCE-ODIHR Guidelines, Section C, para. 190; ACHPR Guidelines, Part 1, para. 37a.

⁴⁹ ECNL/ICNL report, p. 35

surveillance of their activities or those of their members, the role of the business sector and private digital platforms, and artificial intelligence [...].” In line with this progressive approach:

- The General Comment should clarify that **in the digital age, the positive obligation to facilitate the exercise of the right to freedom of association includes efforts to enhance the use of information and communications technology.**
- Furthermore, **States must take positive measures to prevent actions by non-State actors, including businesses, that could unduly interfere with the rights to freedom of peaceful assembly and of association online and offline.**⁵⁰

The Concept Note also warns that “*any violation of FoA must give rise to an effective remedy and, where appropriate, full and adequate compensation for the victims and meaningful guarantees of non-repetition.*” We recommend that the General Comment place an emphasis on the States’ positive obligation to:

- **Establish and operate accessible and effective complaints mechanisms** to independently, promptly and thoroughly investigate allegations of human rights violations or abuses in order to hold those responsible accountable.⁵¹ Remedies should include the possibility of reversing adverse decisions, making full reparations and amending specific laws negatively affecting freedom of association.⁵²
- **Ensure the effective independence of judicial bodies** involved in decisions concerning registration and dissolution of organisations.⁵³

Restrictions on the right to freedom of association

The Concept Note acknowledges that freedom of association is not absolute and that Article 22 allows States to impose certain restrictions on the right, while also stressing that

Considering the importance of the free exercise of the FoA, the restriction regime must be strictly construed. ... [T]he onus is on the States’ authorities to justify a restriction. In addition, these latter must be able to show that any restrictions meet the requirement of legality, non-discrimination, and are also both necessary for and proportionate to at least one of the permissible grounds for restrictions of Article 22.

Therefore, the General Comment will “*clarify the regime of restrictions and derogations applicable to freedom of association and associative rights, both in times of peace and in situations of emergency*”.

In line with this approach, we recommend that the General Comment:

- Provide **detailed definitions or explanations of the legitimate grounds upon which restrictions must be based** (e.g., national security, public safety).
 - The General Comment should emphasize that these grounds form an exhaustive list of bases for restricting the right. **Restrictions not listed under in Article 22,**

⁵⁰ ECNL/ICNL report, p. 15

⁵¹ ECNL/ICNL report, p.42

⁵² ECNL/ICNL report, p. 42; ACHPR Guidelines, Part 1, para. 62.

⁵³ ECNL/ICNL report, p.33; ACHPR Guidelines, para. 62; IAJC Principles, Principles 11-12.

such as transparency or the protection of State sovereignty, are not by themselves legitimate grounds for restricting freedom of association.⁵⁴

- The General Comment should note that **many restrictions on freedom of association are imposed with reference to “national security”** and stress that **such restrictions must be justified by concrete threats or risks to national security**; be expressly set forth in law and narrowly tailored to avoid the excessive exercise of discretion in their administration and application; and constitute the least restrictive means of addressing these risks;⁵⁵
- The General Comment should also clarify that **restrictions on freedom of association should only exceptionally be imposed for “protection of morals”**, and this ground should not be used to protect understandings of morality deriving exclusively from a single social, philosophical or religious tradition. Restrictions based on this ground may not, for instance, be imposed because of opposition to expressions of sexual orientation or gender identity. **Any such restrictions must be understood in the light of the universality of human rights, pluralism and the principle of non-discrimination;**⁵⁶
- Explain that **restrictions on freedom of association must respect and advance the existence and functioning of a plurality of associations in order to be deemed “necessary in a democratic society.”**⁵⁷

We would further recommend that the General Comment address frequently encountered restrictions on the right to freedom of association, including:

- *Restrictions on associational objectives or activities.* As noted above, **restrictions to the objectives or activities of associations are justifiable only in cases where they unequivocally aim at the destruction of rights and freedoms enshrined in international human rights law (Article 5, ICCPR) or constitute propaganda for war or advocacy for national, racial or religious hatred that constitutes incitement to discrimination, hostility or violence (Article 20, ICCPR).**⁵⁸
 - **Discriminating amongst associations based on their objectives and activities, except as specified above, is generally incompatible with Article 22.** In particular, **it is impermissible to impose bans on forming or joining associations** that target ethnic and religious minorities; asylum seekers and refugees; LGBTQIA+ persons; trade unions; public officials; migrant workers; women; foreign workers; foreign or foreign-funded NGOs; or associations engaging in human rights and democracy related activities.⁵⁹
 - Furthermore, **prohibitions on or criminalization of “illegal groups” must not be based on vague definitions of “illegal groups” or “illegal organizations”**, and must avoid imposition of disproportionate penalties for the establishment of

⁵⁴ ECNL/ICNL report, p. 37

⁵⁵ ECNL/ICNL report, p. 28.

⁵⁶ UN Human Rights Committee, General Comment No. 22 (1993) on the right to freedom of thought, conscience and religion, CCPR/C/21/Rev.1/Add.4, para. 8; UN Human Rights Committee, General Comment No. 34 (2011) on the freedoms of opinion and expression, CCPR/C/GC/34, para. 3; UN Human Rights Committee, General Comment No. 37 (2020) on freedom of peaceful assembly, CCPR/C/GC/37, para. 46.

⁵⁷ ECNL/ICNL report, p. 20.

⁵⁸ ECNL/ICNL report, p. 22.

⁵⁹ ECNL/ICNL report, p. 9.

groups, associations and organisations based on ideologies deemed contrary to the principles of the state.⁶⁰

- *Restrictions on associational membership.* A State must demonstrate that **any measure imposing penalties on the membership in an association is necessary to avert a real danger to one of the legitimate aims a State may protect under Article 22.**⁶¹
- *Surveillance (including digital surveillance).* **States may engage in surveillance conducted against individuals exercising the right to freedom of association only on a narrowly targeted basis,** where there is a reasonable suspicion that they are engaging in or planning to engage in serious criminal offenses, and subject to strict safeguards including close judicial supervision.⁶²
- *Restrictions on associational activities online.* **Cybercrime laws or other laws regulating online communication should not be drafted using vague terminology or impose overbroad or disproportionate restrictions or sanctions on online activities.**⁶³
- *Restrictions on access to resources.* **The right to seek, receive, and use resources from domestic, foreign and international sources is inherent in the right of freedom of association** and may be exercised by registered and unregistered associations without the need for prior approval.⁶⁴ **Legal provisions regulating access to both domestic and foreign funding should not put at risk the effective operation of associations and NGOs** because of limited access to resources.³⁶
- *Restrictions justified by anti-money laundering and countering the financing of terrorism (AML/CFT) rationales.* **AML/CFT measures affecting associations must be developed through an objective assessment of risks facing associations and be narrowly tailored and necessary to achieve the desired objectives.** In particular, such measures should be focused and proportionate to address AML/CFT risks identified and must not be drafted in general terms targeting all civil society associations.⁶⁵
- *Restrictions during states of emergency and armed conflicts.* **States must comply with the terms of Article 22,⁶⁶ except in time of public emergency which threatens the life of the nation and the existence of which is officially proclaimed.** Where these conditions are met, States parties may take measures derogating from their obligations under Article 22 only to the extent strictly required by the exigencies of the situation, provided such measures are not inconsistent with their other obligations under international law and do not involve discrimination solely on the ground of race, colour, sex, language, religion or social origin.⁶⁷

⁶⁰ ECNL/ICNL report, pp. 28-29.

⁶¹ ECNL/ICNL report, p. 11.

⁶² ECNL/ICNL report, pp. 27-28; ACHPR Guidelines, Part 1, para. 35.

⁶³ ECNL/ICNL report, p. 6-7.

⁶⁴ ECNL/ICNL report, pp. 34-35, 36-37; ACHPR Guidelines, Part 1, paras. 37-38.

⁶⁵ ECNL/ICNL report, p. 36; FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* (Nov. 16, 2023) at 9-20, available at <https://www.fatf-gafi.org/en/publications/Financialinclusionandnpoissues/Bpp-combating-abuse-npo.html>.

⁶⁶ ECNL/ICNL report, p. 19.

⁶⁷ ICCPR art. 4; UN Human Rights Committee, General Comment No. 29 (2001) on derogations during a state of emergency, CCPR/C/21/Rev.1/Add.11.

Relationship with other ICCPR provisions

The right to freedom of association is a key enabler of other rights protected under the ICCPR. The Concept Note specifies that the new General Comment will “*emphasize the links between freedom of association and other related rights under the ICCPR*”. In line with this objective, we recommend including the following clarifications in relation to the following rights:

- *Right to non-discrimination*. In accordance with Articles 2, 24, and 26, regarding non-discrimination, **States parties must avoid discriminatory restrictions on the right to freedom of association**, including restrictions that target ethnic and religious minorities, asylum seekers, refugees and migrants, stateless persons, women, children, LGBTQ+ persons, opposition or independent associations, or foreign persons or associations.⁶⁸
- *Access to justice*. In accordance with Article 14 regarding access to justice, **associations should have access to legal redress and judicial review on merits concerning adverse administrative decisions**,⁶⁹ including refusal to grant organizational registration; dissolution of organisations; and the prevention of specific individuals from holding official positions in organisations. States parties must further institute safeguards to ensure the effective independence of judicial bodies involved in decisions concerning registration and dissolution of organisations.⁷⁰
- *Right to privacy*. In accordance with Article 17, regarding the right to privacy, **State authorities must respect the right of associations to privacy, which encompasses both non-interference with the governance and activities of associations, and refraining from indiscriminate or overbroad surveillance**, including digital surveillance, without appropriate safeguards and limitations.
- *Right of peaceful assembly*. In accordance with Article 21, regarding the right of peaceful assembly, **State authorities must respect both formal and informal associations’ right to assemble for expressive and other non-violent purposes, including their right to protest**. Their right of peaceful assembly also extends to acts of collective civil disobedience or direct-action campaigns, provided they are non-violent.⁷¹
- *Right of participation in public affairs*. In accordance with Article 25, regarding the right of participation in public affairs, **all associations and their members should be free to engage in activities exerting influence through public debate and dialogue**.⁷² The context of elections does not by itself provide a basis for imposing restrictions on such activities. It is not sufficient for a State to invoke the protection of the integrity of the election process, the need to ensure non-partisan and impartial elections, or the need to preserve peace or security to limit these rights, insofar as the context of elections is a critical time when individuals have a say about the fate of their countries.⁷³

⁶⁸ ECNL/ICNL report, pp. 9-10; ACHPR Guidelines, Part 1, para. 9; OSCE-ODIHR Guidelines, Section C, para. 39.

⁶⁹ IAJC Principles, Principle 11; ACHPR Guidelines, Principle 9.

⁷⁰ ECNL/ICNL report, pp. 33-34; ACHPR Guidelines, Principles 5 & 7.

⁷¹ UN Human Rights Committee, General Comment No. 37 (2020) on the right of peaceful assembly, para. 16.

⁷² UN Human Rights Committee, General Comment No. 25 (1996) on the right to participate in public affairs, voting rights and the right of equal access to public service, CCPR/C/21/Rev.1/Add.7, para. 8.

⁷³ ECNL/ICNL report. p. 24.

Annex. Positive practices on association in domestic systems

We present here an array of positive practices, drawn from secondary sources, relating to the respect and facilitation of the right to freedom of association. Under all headings, we present examples of positive practices existing in domestic systems.⁷⁴ In some cases, we present general principles regarding positive practices noted in important regional and international guidelines.

Categories of positive practices described in this Annex include:

- Registration
- Associational self-determination
- Who may exercise the right to freedom of association
- Informal associations
- Dissolution of associations
- Enabling legal framework
- Tax treatment
- Access to resources
- AML/CFT measures
- Financial inclusion

The African Commission on Human and Peoples' Rights (ACHPR) has commissioned a study, based on desk research, to assess the level of compliance of national legislations with the Guidelines on Freedom of Association and Assembly in Africa. We expect this study to be released publicly for validation in early 2026. We would be pleased to update this Annex with examples from this study when it is made public.

Registration

The ACHPR *Guidelines on Freedom of Association and Assembly in Africa* (2017) present several general principles respecting positive practices in the registration of associations:

- “Should the information initially submitted [as part of a registration application] be incomplete, the administrative authorities should inform the association and request the additional information.”⁷⁵
- “Where an association does not possess sufficient financial means [to pay registration fees], easement of fees is appropriate.”⁷⁶
- “In accordance with best practice, the body [that registers associations] should include representatives of civil society.”⁷⁷
- “The authorities should facilitate the process of registration, with special concern relative to those who wish to form associations representing marginalized communities, by providing aid to those who require it; by translating registration procedures into local languages; by creating a decentralized system of offices capable of receiving registration –

⁷⁴ Please note that presentation of an example of positive practice here should not be taken to imply consistency of a country's other practices respecting association with international standards and best practices. In some instances, countries engaging in positive practices described here may have later departed from these practices or otherwise undergone regression in respect for associational rights. In all cases, therefore, examples noted here should be taken as merely illustrative of how the right to freedom of association can be respected and ensured in practice.

⁷⁵ ACHPR Guidelines at p.12 n.12.

⁷⁶ ACHPR Guidelines at p.12 n.14.

⁷⁷ ACHPR Guidelines at p.13 n.16.

operated, for instance, through local government centers – throughout the country; and by enabling online registration.”⁷⁸

The Inter-American Juridical Committee (IAJC), in its *Inter-American Principles on the Creation, Operation, Financing, and Dissolution of Nonprofit Civil Entities* (2024), and in its first progress report assessing legal frameworks in OAS member states (2022), similarly noted the following general principles regarding positive practices for registration of associations:

- “The [UN] Special Rapporteur [on the rights to freedom of peaceful assembly and of association] considers as best practice procedures which are simple, non-onerous or even free of charge and expeditious. A ‘notification procedure,’ rather than a ‘prior authorization procedure’ that requests the approval of the authorities to establish an association as a legal entity, complies better with international human rights law and should be implemented by States. Under this notification procedure, associations are automatically granted legal personality as soon as the authorities are notified by the founders that an organization was created. It is rather a submission through which the administration records the establishment of the said association.”⁷⁹
- “Where registration involves costs, they should be reasonable and proportional to those established for private for-profit entities, such as commercial companies.”⁸⁰
- “The different forms or types of civil society organizations established by law may request and obtain the registration and recognition of their legal personality from a public agency. Such State agencies or offices must ensure their independence and autonomous management, and their personnel must be selected on the basis of professional merit and be covered by a system of administrative stability and career rules.”⁸¹
- “A single agency should be in charge of the public registry of civil society organizations, and its services decentralized to make them more accessible to the public.”⁸²

Examples of positive practices relating to registration of associations in domestic systems include the following, drawn from the OECD’s report on *The Protection and Promotion of Civic Space* (2022) and the IAJC’s first progress report, include:

- “In Lithuania, since 2020, the procedure for CSOs to register is notification-based and does not require authorisation by the state. Registration is free of charge”⁸³
- “In Portugal, the foundation of CSOs was simplified as part of the Association in an Hour (Associação na Hora) programme, allowing CSOs to be created in one hour in a single location (civil registry office, notary or citizen shop). This reform has been particularly welcomed by CSOs during the COVID-19 pandemic when they were on the front line supporting the government in emergency responses.”⁸⁴

⁷⁸ ACHPR Guidelines at p.13 n.17.

⁷⁹ IAJC Principles at 10.

⁸⁰ IAJC, *First Progress Report: Legal Framework for the Creation, Operation, Financing, and Dissolution Of Nonprofit Civil Entities in the Member States of the Organization Of American States* (hereinafter, “IAJC Progress Report”) (Mar. 14, 2022) at 29, available at https://www.oas.org/en/sla/iajc/docs/CJI-doc_661-22_ENG.pdf.

⁸¹ IAJC Progress Report at 30.

⁸² IAJC Progress Report at 30.

⁸³ Organisation for Economic Co-operation and Development (OECD), *The Protection and Promotion of Civic Space* (Dec. 16, 2022) at 211-212, available at https://www.oecd.org/en/publications/the-protection-and-promotion-of-civic-space_d234e975-en.html.

⁸⁴ OECD, *The Protection and Promotion of Civic Space* at 211-212.

- “In Romania, the registration procedure for associations and foundations was simplified in 2020. The number of administrative steps and required documents for registration was substantially decreased, aiming to reduce barriers to entry for new CSOs. For example, CSOs are no longer required to have their constitutive acts or beneficial owner declarations notarised; the initial funding amount to set up a foundation was also significantly reduced and for associations, it was eliminated (previously EUR 40).”⁸⁵
- “Under international standards, the “notification procedure” ensures that the birth of an association as a legal entity happens due to the will of its founding members, who then notify the State authorities of its creation. This involves a procedural step to register the association in the public record, without the need for a prior authorization or license to operate that would authorize its establishment. ... The notification procedure is applied in several countries (Brazil, Colombia, Chile, Mexico, and Uruguay).”⁸⁶
- “Good practices have also been identified in the area of establishing and registering civil society organizations. One case that has been studied is the Republic of Chile’s Law No. 20.500, on ‘Associations and Citizen Participation in Public Administration,’ dated February 16, 2011, which establishes for the first time a general, comprehensive regulatory framework on the right of persons to associate and to participate in various spaces of public administration. Law No. 20.500 establishes a more expeditious system and, most of all, one that offers greater protection of the right of association. It is a decentralized system, in which the first intervention is at the respective municipality in which the organization is being created or whose statutes are being amended, followed by the Civil Registry and Identification Service, which is responsible for keeping the National Registry of Nonprofit Legal Persons as a single, national registry ... On the one hand, [the law] specifies that associations shall be constituted and become legal persons in accordance with the provisions of the Civil Code (Art. 5); on the other, it creates a repository and registration system, managed with technical autonomy, by which organizations that register become legal persons by mere operation of law, overcoming the bureaucratic hurdles and the risk of discretionary decisions that characterized the old system of granting legal personality.”⁸⁷
- “In the case of Uruguay ... Citizens have online access to the requirements; it is also possible to go into the system and monitor applications remotely via the Internet.”⁸⁸
- “In Mexico, civil law clearly establishes a system characterized by notification or declaration of the members to create a civil association. The procedure is not carried out at a government agency but in front of a notary. ... There are other types of problems having to do with fiscal, tax, and funding aspects, but in terms of the association’s establishment, the design is closely in keeping with international standards.”⁸⁹

Associational Self-Determination

The IAJC first progress report offers the following positive examples in domestic systems of enshrining respect for associational self-determination of governance and objectives:

⁸⁵ OECD, *The Protection and Promotion of Civic Space* at 211-212.

⁸⁶ IAJC Progress Report at 6.

⁸⁷ IAJC Progress Report at 8.

⁸⁸ IAJC Progress Report at 8-9.

⁸⁹ IAJC Progress Report at 9.

- “Some laws, in the framework of contractual freedom, leave it to the members to define these aspects in their statutes, as long as they comply with the requirements established in the country’s laws or codes and do not go against the public order. This is the case with Argentina, Costa Rica, and Mexico, as well as with the new legal provisions in Ecuador.”⁹⁰
- “In the case of Uruguay ... [t]here is broad freedom, especially for civil associations, to define the content of their statutes.”⁹¹
- “In Mexico ... [t]he organization has autonomy in defining its internal structure.”⁹²
- “In Mexico, for example, under the Federal Civil Code individuals may constitute associations ‘to fulfill a common purpose that is not prohibited by law.’ Legislation in Colombia, likewise, does not establish restrictions for natural or legal persons to establish entities to carry out activities to the benefit of their associates or third parties, or the community in general. Along similar lines, Law No. 122-05 on Regulation and Promotion of Nonprofit Associations in the Dominican Republic indicates that associations are established to pursue ‘lawful, common purposes in the general or private interest.’”⁹³

Who May Exercise the Right to Freedom of Association

The OECD’s report on *The Protection and Promotion of Civic Space* notes the following example of positive practice respecting who may exercise the right to freedom of association:

- “In Brazil and Ukraine, stateless persons who are residents can establish CSOs.”⁹⁴

Informal Associations

The ACHPR *Guidelines* present the following general principle regarding positive practices for the rights of informal associations:

- “Ideally, legislation shall explicitly recognize the right to exist of informal associations.”⁹⁵

Dissolution of Associations

The IAJC first progress report notes the following positive examples in domestic systems of establishing appropriate procedures and safeguards for dissolution of associations:

- “[L]aws based on civil codes generally make it clear that dissolution is decided by the members in accordance with their bylaws, by declaration of bankruptcy, or by a court decision following judicial proceedings at the request of the Public Prosecution Service, when they engage in activities contrary to public order. This is the case of Argentina, Brazil, Chile, Costa Rica, Mexico, Paraguay, and Uruguay.”⁹⁶
- “Under most of the laws of Caribbean countries, in accordance with its common law aspect, all legal entities recognized in accordance with the Companies Act in force in each country are subject to the same rules of compulsory dissolution as all other types of companies. In the case of situations of dissolution by court order, the following grounds

⁹⁰ IAJC Progress Report at 7.

⁹¹ IAJC Progress Report at 8-9.

⁹² IAJC Progress Report at 9.

⁹³ IAJC Progress Report at 10.

⁹⁴ OECD, *The Protection and Promotion of Civic Space* at 214.

⁹⁵ ACHPR Guidelines at p.11 n.8.

⁹⁶ IAJC Progress Report at 27.

are provided: (a) authorization by the entity itself to be dissolved by court decision; (b) inactivity for one year; (c) inability to pay its debts; and (d) as a result of an inspection that verifies the equity situation, as well as the case of (e) commission of illegal acts, in addition to non-payment of taxes and established fees, with the guarantees of due process and effective defense assured. In these countries, most of the established grounds have to do with the quality of civil society organizations' institutional management, and not with their programmatic performance, whose evaluations tend to be more political. This is the case of Antigua and Barbuda, Bahamas, Dominica, Guyana and Grenada, as well as Canada and Belize.”⁹⁷

Enabling Legal Framework

The ACHPR *Guidelines* and the IAJC *Principles* note the following general principles respecting positive practices for enshrining an enabling legal framework for associational rights:

- “Associations shall always actively be consulted on potential amendments affecting the legal and regulatory framework governing associations in particular, prior to the enactment of the changes.”⁹⁸
- “Civil society actors may be included in this body [conducting oversight of associations] as a means to promote transparency and fairness.”⁹⁹
- “Independent and autonomous agencies can be promoted through professionalization, with adequate human and technological resources, as well as training in freedom of association and best practices in CSO regulation.”¹⁰⁰

The OECD report on *The Protection and Promotion of Civic Space* notes the following positive practices from domestic systems on enshrining an enabling framework for associational rights:

- “In Lithuania, the new law on NGO development, which took effect in March 2020, explicitly aims to create a favourable environment for NGOs and ensure appropriate conditions for their activities. ... In Slovenia, the NGO Act adopted in 2018 stipulates that the responsible ministry for the operation of NGOs shall ensure a supportive environment for the development of the sector through: policies and regulations; co-ordination between state actors; measures for state-NGO co-operation; collection and processing of data on state funding; and financing of projects and programmes of horizontal networks as entities of a supportive environment for NGOs.”¹⁰¹

Tax Treatment

The IAJC *Principles* note the following general positive practice regarding tax treatment of CSOs:

- “States worldwide tend to fulfill their duty to promote freedom of association by granting preferential tax treatment to CSOs and donors. Tax exemptions and deductions for public benefit CSOs and their donors are good practices for the efficient use of the public treasury.”¹⁰²

⁹⁷ IAJC Progress Report at 28.

⁹⁸ ACHPR Guidelines at p.13 n.19.

⁹⁹ ACHPR Guidelines at p.14 n.23.

¹⁰⁰ IAJC Principles at 9.

¹⁰¹ OECD, *The Protection and Promotion of Civic Space* at 233.

¹⁰² IAJC Principles at 14.

The OECD report on *The Protection and Promotion of Civic Space* and the IAJC first progress report present the following positive practices in domestic systems in this area:

- “In a few countries, such as Belgium and Slovenia, legal frameworks include a single definition of associations/not-for-profit co-operatives that enables all CSOs to benefit from tax exemptions.”¹⁰³
- “Countries apply different formulas to calculate the incentive and the preferential treatment ceiling. In some countries, the rules are simple, as in Barbados, where a donor can deduct donations of up to 10 percent of their taxable income excluding the donation.”¹⁰⁴
- “According to international best practices, all legally constituted civil society organizations should enjoy income tax exemption for funds received from donors or public agencies through donations or contracts, as well as any membership fees. The law in the Dominican Republic and Honduras, for example, is consistent with this best practice, in that it provides exemptions for formally constituted civil society organizations.”¹⁰⁵

Access to Resources

The IAJC first progress report notes the following general principles regarding state respect for and promotion of associations’ access to resources:

- “States should promote financing for CSOs from diverse sources to ensure their sustainability and independence.”¹⁰⁶
- “[O]rganizations that are created to coordinate or monitor the receipt and management of funds at the state level should be geared towards promoting rather than restricting the funding opportunities for human rights non-governmental organizations.”¹⁰⁷

The OECD report on *The Protection and Promotion of Civic Space* and the IAJC first progress report describe the following examples of positive practices respecting access to resources:

- “For example, in Finland, the 2019 Fundraising Act exempts small-scale fundraising from obtaining a license, thus allowing a freer flow of support. In the Czech Republic and Ukraine, the legislation exempts text donations to CSOs from VAT.”¹⁰⁸
- “[I]n the Dominican Republic, a regulation defines categories of public benefit or third-party service associations, among others, that are eligible to receive funds from the National Budget (Article 86). In order to receive financing, they must be registered in the Register of Nonprofit Associations for their particular area of activity; carry out activities in areas declared as priorities by the government (health, education, environment, etc.); have been registered for at least one year; and be in compliance with their administrative, financial and tax obligations (Article 89). Detailed reports submitted every 90 days to the National Planning Office on the use of public resources are required for subsequent disbursements (Article 93). Brazilian and Chilean legislation also serve as models, with

¹⁰³ OECD, *The Protection and Promotion of Civic Space* at 244.

¹⁰⁴ IAJC Progress Report at 25.

¹⁰⁵ IAJC Progress Report at 26.

¹⁰⁶ IAJC Principles at 11.

¹⁰⁷ IAJC Principles at 11.

¹⁰⁸ OECD, *The Protection and Promotion of Civic Space* at 247-48.

clear requirements as to eligibility, technical evaluation of proposals, and accountability in the use of public funds.”¹⁰⁹

- “Throughout the region, some civil society organizations engage in income-generating activities as a way contributing to their solvency while reducing their reliance on public or private donors. Generally, the legal frameworks of OAS member countries permit such economic activities by civil society organizations, provided that the income is used to advance the organization's purposes.”¹¹⁰

AML/CFT Measures

In 2023, the Financial Action Task Force (FATF) issued a paper on *Best Practices on Combating the Abuse of Non-Profit Organisations*, which sets forth recommendations on how best to protect relevant non-profit organizations (NPOs) from abuse for terrorist financing (TF), without unduly disrupting or discouraging legitimate NPO activities. The paper notes that countries seeking to combat TF abuse of NPOs should follow these general practices:

- Assess and under TF risks, by:
 - Identifying the organizations which fall under the FATF definition of an NPO;
 - Assessing TF risks posed to NPOs;
 - Using all sources of information to identify NPOs and TF risks; and
 - Reviewing periodically the identification of NPOs, the assessment of TF risks, and the mitigating measures; and
- Mitigate TF risks, through focused, proportionate and risk-based measures to address TF risks identified, in line with the risk-based approach.¹¹¹

The OECD report on *The Protection and Promotion of Civic Space* presents the following examples of positive practices in adhering to the above principles:

- “Following these new [FATF] guidelines, some countries, including Germany and Tunisia, launched a consultation process with the non-profit sector to discuss threat scenarios and vulnerabilities and to update the risk assessment of the sector.”¹¹²
- “[I]n Costa Rica such [AML/CFT] measures apply only to civil society organizations that carry out financial movements in countries catalogued internationally as high risk. ... it is essential to assess whether the obligations established in AML-CFT laws are targeted at civil society organizations identified on the basis of evidence as being at high risk for terrorist financing abuse are proportionate and applied without disrupting their legitimate work, in accordance with countries' obligations under both international freedom of association law and FATF standards.”¹¹³

The FATF best practices paper identifies the following additional practice examples:

¹⁰⁹ IAJC Progress Report at 22-23.

¹¹⁰ IAJC Progress Report at 24.

¹¹¹ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 9-20.

¹¹² OECD, *The Protection and Promotion of Civic Space* at 252.

¹¹³ IAJC Progress Report at 18.

- Countries conducting risk assessments, with the participation of civil society, of terrorist financing risks in relation to NPOs include: Malaysia (2017);¹¹⁴ Peru (2021);¹¹⁵ Australia (2017);¹¹⁶ North Macedonia (2020);¹¹⁷ Paraguay¹¹⁸; Tunisia (2019);¹¹⁹ and Nigeria (2021).¹²⁰

Financial Inclusion

Application of anti-money laundering/countering the financing of terrorism (AML/CFT) frameworks have in some cases led to financial institutions declining to provide services to CSOs in an overbroad and disproportionate manner. The OECD report on *The Protection and Promotion of Civic Space*, and the FATF best practices paper, note the following examples of positive practices in domestic systems to address these challenges:

- “Countries and international organisations have taken a number of initiatives to address these issues [of financial inclusion]. These include the establishment of multipartite dialogues in the United Kingdom and a global dialogue led by Morocco, the Netherlands and the UN Office of Counter-Terrorism (UNOCT). Such initiatives recommend providing good practices and guidance to both CSOs and banks, harmonising due diligence procedures, adopting exemptions for humanitarian activities at the UN level, examining the possibilities of creating economic incentives for banks to provide services to smaller NPOs and ensuring a sustained dialogue between all stakeholders.”¹²¹
- Finland,¹²² Denmark,¹²³ and the United States¹²⁴ have issued guidance to financial institutions on ensuring financial inclusion of NPOs and applying a risk-based approach to provision of services to charities and other NPOs.
- “In 2023, Belgium implemented a mechanism ensuring that legitimate companies and legitimate NPOs have access to financial services through a ‘basic minimum banking service for businesses’. In the case it received three refusals, a company or an NPO can request the Ministry of Economy to mandate a financial institution to provide financial services. The appointment of a financial institution is conditional upon the conclusion of a Ministry of Economy case review and in consultation with the FIU.”¹²⁵

¹¹⁴ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 44.

¹¹⁵ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 46.

¹¹⁶ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 47-48.

¹¹⁷ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 49.

¹¹⁸ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 49.

¹¹⁹ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 49.

¹²⁰ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 50.

¹²¹ OECD, *The Protection and Promotion of Civic Space* at 251.

¹²² FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 85.

¹²³ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 86.

¹²⁴ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 87-88.

¹²⁵ FATF, *Best Practices on Combating the Abuse of Non-Profit Organisations* at 92.