

Table 1:
Conditions of founding a CSOs

Country	Entity type	Minimum n. of founders	Foreigners as founders	Registration body	Electronic submission	Registration fee	Time
Czech Republic	<i>Association</i>	3	Yes	Regional Court or Notary	Yes	1,000 Czech crowns (€37)/registration fee waived until the June 30, 2016	Max. 30 days
	<i>Fund</i>	1	Yes	Regional Court or Notary	Yes	2,000 Czech crowns (€73)/registration fee waived until the June 30, 2016	5 days
Estonia	<i>Non-profit association</i>	2	Yes	Registration department of Tartu County Court/ registration submitted online or via notary	Yes	€20	5 days
	<i>Foundation</i>	1	Yes	Registration department of Tartu County Court	Via notary	€58	5 days

Country	Entity type	Minimum n. of founders	Foreigners as founders	Registration body	Electronic submission	Registration fee	Time
Lithuania	<i>Association</i>	3	Yes	The Centre of Registers, division: Register of legal entities/registration submitted online or via notary	Yes	€26	3 days (in practice up to 6 months)
	<i>Charity and sponsorship foundation</i>	1	Yes	The Centre of Registers, division: Register of legal entities	Yes	€26	3 days (in practice up to 6 months)
	<i>Public institution</i>	1	Yes	The Centre of Registers, division: Register of legal entities	Yes	€31	3 days (in practice up to 6 months)
Poland	<i>Association</i>	15	Only foreigners with official residence in Poland	Department of the National Court determined by the location of the organisation's seat	Yes	Exempt from registration fee	Up to 3 months
	<i>Foundation</i>	1	Yes	Department of the National Court determined by the location of the organisation's seat	Yes	PLN 250 (€60)/ CSOs with public benefit status are exempt	7 days
Russia	<i>Public organisation</i>	3	Only foreigners with official residence in Russia	Territorial division of the Ministry of Justice	Yes	4,000 Russian roubles (€60)	33 days
	<i>Fund</i>	1	Only foreigners with official residence in Russia	Territorial division of the Ministry of Justice	Yes	4,000 Russian roubles (€60)	33 days

Country	Entity type	Minimum n. of founders	Foreigners as founders	Registration body	Electronic submission	Registration fee	Time
Slovakia	<i>Association</i>	3	No	Ministry of Interior, section of the Public Administration, Department of the General Internal Administration	No	€66	10–40 days
	<i>Non-investment fund</i>	1	Yes	Respective Regional Office	No	€66	60 days
Sweden	<i>Voluntary association</i>	2	Yes	No registration requirement			
	<i>Foundation</i>	1	Yes	County government	Yes	180 SEK (€19)	Not regulated by national laws
Ukraine	<i>Public organisation</i>	2	Foreigners with official residence in Ukraine	Territorial divisions of the Ministry of Justice	No	Free of charge	7
	<i>Charity fund</i>	1	Foreigners with official residence in Ukraine	State registrar, a local department of state registration	No	51 UAH (€2)	3

Table 2:
Sources of funding

Country	Entity type	Available sources of funding		
		Foreign funding	Direct economic activities	Public funding
Czech Republic	<i>Association</i>	Yes	Yes, provided that economic activities are not main statutory activities and profit gained is used to support statutory goals	Yes
	<i>Fund</i>	Yes	Yes, provided economic activities are not main statutory activities and profit gained is used to support statutory goals	Yes
Estonia	<i>Non-profit association</i>	Yes	Yes, provided that economic activities are not main statutory activities and profit gained is used to achieve statutory objectives	Yes
	<i>Foundation</i>	Yes	Some restriction under Article 2 of the Foundations Act apply	Yes
Lithuania	<i>Association</i>	Yes	Yes	Yes
	<i>Charity and sponsorship foundation</i>	Yes	Yes	Yes
	<i>Public institution</i>	Yes	Yes	Yes
Poland	<i>Association</i>	Yes	Yes but the profit gained may be used only for statutory activities	Yes
	<i>Foundation</i>	Yes	Yes but the profit gained may be used only for statutory activities	Yes

Country	Entity type	Available sources of funding		
		Foreign funding	Direct economic activities	Public funding
Russia	<i>Public organisation</i>	Restrictions introduced by the 'Foreign agent law', all organisations having foreign financing, are required to register as organisations performing functions of foreign agents. In addition all grants from foreign donors are subject to tax unless the grantor is in the list of tax-exempt donors	No, only indirectly through separate LTD	Yes
	<i>Fund</i>		No, only indirectly through separate LTD	Yes
Slovakia	<i>Association</i>	Yes	Yes, provided that economic activities are not main statutory activities and profit gained is used to support statutory goals	Yes
	<i>Non-investment fund</i>	Yes	No	Yes
Sweden	<i>Voluntary association</i>	Yes	Yes	Yes
	<i>Foundation</i>	Yes	Yes	Yes
Ukraine	<i>Public organisation</i>	Yes	Yes, provided it is a statutory activity	Yes
	<i>Charity fund</i>	Yes	Yes	Yes

Table 3:

Tax treatment of a CSOs

Country	Income tax rate	Income tax exemption	General VAT rate	VAT exemption	Tax benefits for donors
Czech Republic	19%, however CSOs may reduce their tax base by 30% but maximum by 1,000,000 CZK (€36,500)	Income from grants, donations if they are used for statutory purposes, income from activities related to the statutory purposes if they do not create surplus, subsidies from public budgets, membership fees (associations)	21%	CSOs have to pay VAT on the income from economic activities, if their annual turnover exceeds 1,000,000 CZK (€36,500).	(1) Legal entities may deduct up to 10% of taxable income on donations higher than CZK 2,000 (€72); (2) Individuals up to 15% of the person's taxable income, if the amount of donation is higher than 2% of his/her taxable income or is at least CZK 1,000 (€36).
Estonia	0% when earned profit is not distributed	All income is exempt, provided it is not shared but used for the CSOs' statutory purposes	20%	VAT exempt if the annual turnover from the supply of non-exempt goods or services does not exceed €16,000. VAT exempt is supply of services provided by a non-profit association to its members free of charge or for a membership fee.	Yes, for donations to CSOs with public benefit status. For individual donors donations of the value up to the 5% of the donor's total income but not more than €1,920 in total can be deducted. For corporate donors the total amount of donations may not exceed either 3% of the payments made during the year to the salary fund or 10% of the calculated profit of the latest fiscal year.
Lithuania	15%	Income from activities related to the statutory purposes. Up to €7,250 income from the non-statutory economic activities are tax exempt as well.	21%	Social services and services in the fields of healthcare, education, culture, and sports, as well as services provided by CSOs to their members and income generated during charity events are exempt from VAT. To the rest, general VAT rate of 21% applies.	Legal entities can deduct double the amount of the donation and up to 40% of taxable income from their taxable income.

Country	Income tax rate	Income tax exemption	General VAT rate	VAT exemption	Tax benefits for donors
Poland	18%	Tax exempt is income devoted for the objectives listed under the Article 24 (1) of the Law on Public Benefit and Volunteer Work. In addition, there is an income tax exemption for organisations with the statutory objectives listed under the Article 17 (1), (4), (5) of the Corporate Income Tax Law.	23%	Full list of VAT exempt goods and services is included in Article 43 of the Law on Value Added Tax. Grants provided to a CSO to pursue its statutory activities are exempt.	Individuals may deduct up to 6% and legal entities up to 10% of their taxable income on donations to an organisation conducting public benefit activities in accordance to the Law on Public Benefit and Volunteer work, regardless of whether the organisation holds a public benefit status.
Russia	20%	“Receipts for designated purposes” listed under Article 251(2)(1) of the Tax Code	18%	Provision of assets to a public organisation and fund on a gratuitous basis is not subject to VAT if the assets are provided for the implementation of the CSO’s statutory goals and unrelated to any commercial operation. In addition, the gratuitous provision of goods or services (with the exception of excisable goods), provided in conjunction with charitable activities, is exempt from VAT.	Only donations made by individuals are subject to tax deductions, in the amount of up to 25% of the individual’s total taxable income.
Slovakia	22%	Income from membership fees, subsidies, grants, donations, statutory activities and income from tax designation mechanism	20%	VAT exempt transaction are listed under sections 28-39 of the VAT Law. Services provided by associations in exchange for membership fees are VAT exempted provided they are not considered as competitive on the market.	No

Country	Income tax rate	Income tax exemption	General VAT rate	VAT exemption	Tax benefits for donors
Sweden	22%	When requirements under Chapter 7 Articles 3-6 and Article 10 of the Income Tax Act are fulfilled: A) Income from activities that are related to the association's statutory purposes, (B) income from activities that have traditionally been used as a source of funding for voluntary work or (C) income from possession of a property belonging to the association.	25%	Activities exempt from income tax are also exempt from VAT.	Individuals are eligible to a tax deduction of 25% of the donation amount, up to a maximum of 1,500 SEK (€161). To claim the deduction donors must have made donations with the total value of at least 2,000 SEK (€214) and each individual donations must amount to at least 200 SEK (€22).
Ukraine	18%	CSOs can choose to obtain the status of a non-profit organisation with fiscal authorities. In this case, they will be exempt of income tax without any limitations on the amounts. Simplified taxation is possible without income tax payment.	20%	In case of pro bono services and gratuitous donation of goods, there is no VAT tax. Charity funds are VAT exempt. Simplified taxation is possible without VAT payment.	Resident legal entities and individuals are eligible for up to 4% tax deduction.

Table 4:
Obligations of a registered CSOs

Country	Entity type	Reporting obligation/authority	Additional obligations/authority
Czech Republic	<i>Association</i>	In general, no obligation to submit an annual report to authorities.	Register as VAT taxpayers and submit VAT Tax Declaration if their annual turnover from economic activities exceeds 1,000,000 CZK (€36,500)/Tax authority; Submit an Income tax declaration in case of having non-exempt income/Tax authority.
	<i>Fund</i>		
Estonia	<i>Non-profit association</i>	Annual report after the end of financial year/Registrar	Register as a VAT taxpayer if the annual turnover from the supply of non-exempt goods or services exceeds €16,000/Tax authorities; Non-profit associations & foundations that have public-benefit status must also submit a report on their public-benefit activities/Tax and Customs Board.
	<i>Foundation</i>	Annual report after the end of financial year (obligatory audit if revenue or assets exceed €15,000)/Registrar	
Lithuania	<i>Association</i>	Activity report together with the financial statement/ Register of legal persons	Financial statement/Tax authorities; Submit information about all new employees, maternity/paternity leaves, termination of contracts/State Social Insurance Fund Board (SODRA).
	<i>Charity and sponsorship foundation</i>	Activity report together with the financial statement/ Register of legal persons	
	<i>Public institution</i>	Activity report together with the financial statement/ Register of legal persons	

Country	Entity type	Reporting obligation/authority	Additional obligations/authority
Poland	<i>Association</i>	Annual financial report/National Court Register	Annual financial statement/Tax authorities; Annual tax report/Tax authorities;
	<i>Foundation</i>	Annual activity and financial report/minister designated by the registry court	Organisations with public benefit status have to submit special financial and activity report/Ministry of Social Policy.
Russia	<i>Public organisation</i>	Official reporting forms OH0001 and annual financial report OH0002/Ministry of Justice or Official statement that there was no funding from foreign sources and income was lower than 3 million roubles and notification on continuation of activities; Accounting reports/Tax authorities; Funds publish annual reports on available assets.	Activity report and composition of governing bodies according to the provided reporting form twice a year — by January 15, July 15/Ministry of Justice; Financial report and accounting report on the use all assets in the previous quarter, including from foreign sources, on a quarterly basis — by January 15, April 15, July 15, October 15)/Ministry of Justice; Annual auditor's report — no later than 15 April of the year following the reporting year/Ministry of Justice.
	<i>Fund</i>		
Slovakia	<i>Association</i>	No obligation to submit an annual report	Register as a VAT taxpayer and submit VAT tax declaration if the annual turnover from the non-exempt income exceeds €49,790/Tax authorities;
	<i>Non-investment fund</i>	Annual financial report, the report must be audited if the annual turnover exceeds the amount of € 165,969/ to Commercial Gazette for official publication	Income tax declaration if a CSO has income subject to tax.

Country	Entity type	Reporting obligation/authority	Additional obligations/authority
Sweden	<i>Voluntary association</i>	<p>Report of cash payments or giving benefits to persons in any way connected to the association (e.g. employee)/Swedish Tax Agency;</p> <p>Report on payments of general payroll tax (arbetsgivaravgift) and social security/Swedish Tax Agency</p>	<p>Voluntary Association with assets exceeding 1.5 million SEK (€160,468) have an obligation to keep books;</p> <p>Voluntary Association that conducts economic activities have an obligation to keep books.</p>
	<i>Foundation</i>	<p>Foundations with assets over 1.5 million SEK (€160,468), foundations conducting economic activities and foundations set up by the state or municipality must for each financial year prepare an annual report including activity report, income statements, balance sheets and notes. Smaller foundations must make a statement of their accounts.</p>	<p>Annual tax declaration to the tax office;</p> <p>Each foundation that is required to submit an annual report has to pay for annual supervision, depending on the type of a foundation;</p> <p>All foundations must pay an annual record keeping fee: (A) 425 SEK (€46) if the value of the foundation's assets at the end of the previous fiscal year exceeds 1.5 million SEK (€160,468); (B) 200 SEK (€22) all the other foundations.</p>
Ukraine	<i>Public organisation</i>	<p>Annual statistical and financial reports with detailed information on income and spending.</p>	<p>All documents must be kept for 5 years.</p>
	<i>Charity Fund</i>	<p>Annual financial and statistical reports;</p> <p>As part of the annual financial report, charity funds must keep financial records/statements of economic activities;</p> <p>Statutes may provide for additional reports to the donors regarding the use of the assets they provided.</p>	<p>All documents must be kept for 5 years.</p>

Table 5:
Internal governance of a CSOs

Country	Mandatory bodies			
	Entity type	Supreme body	Management body	Other bodies
Czech Republic	<i>Association</i>	Supreme body (general assembly)	Statutory body, (individual or collective)	Controlling committee, Arbitration committee or other bodies determined by statutes
	<i>Fund</i>		Administrative Committee	Supervisory Committee or Controller
Estonia	<i>Non-profit association</i>	General meeting of association's members	Management board (collegial or individual-director)	
	<i>Foundation</i>	Supervisory board	Management board	
Lithuania	<i>Association</i>	General assembly of members	Executive body (single or collegial)	Revision commission; if prescribed by statutes
	<i>Charity and sponsorship foundation</i>	General meeting of shareholders	Executive body (single or collegial)	Board or Revision commission, if prescribed by statutes
	<i>Public institution</i>	General meeting of shareholders	Administration	Board or Council, if prescribed by statutes
Poland	<i>Association</i>	General assembly of the association's members/ delegate assembly	Board	Internal auditing body/CSOs with public benefit status shall have a statutory collegiate audit or supervision body, separate from the management body and not reporting thereto within the scope of internal audit or supervision.
	<i>Foundation</i>		Governing body	Supervisory body optional/CSOs with public benefit status shall have a statutory collegiate audit or supervision body, separate from the management body and not reporting thereto within the scope of internal audit or supervision.

Country	Mandatory bodies			
	Entity type	Supreme body	Management body	Other bodies
Russia	<i>Public organisation</i>	General assembly of members	Executive director, a chairperson	Executive board, Council, Presidium (not compulsory)
	<i>Fund</i>	Board of trustees		
Slovakia	<i>Association</i>	Internal governance is determined by the statutes		
	<i>Non-investment fund</i>	Board of Directors	Administrator	
Sweden	<i>Voluntary association</i>	General meeting	Governing body	
	<i>Foundation</i>		'Own management' - one or more individuals create a Board; 'Attached management' - legal entity manages a foundation	
Ukraine	<i>Public organisation</i>	General assembly	Executive director, a chairperson	Controlling body (not compulsory)
	<i>Charity Fund</i>	General assembly	Executive director, a chairperson	Supervisory council (for charity funds with 10+ participants)

Table 6:
Staff and members of a CSOs

Country	Entity type	Foreigners allowed as members/board members	Requirement to have a full time employee	Requirement to have an accountant
Czech Republic	<i>Association</i>	Yes	No	No
	<i>Fund</i>	Yes	No	No
Estonia	<i>Non-profit association</i>	Yes, only members of the management need to have at least permanent residence in Estonia	No	No
	<i>Foundation</i>		No	No
Lithuania	<i>Association</i>	Yes	No	No
	<i>Charity and sponsorship foundation</i>	Yes	No	No
	<i>Public institution</i>	Yes	No	No
Poland	<i>Association</i>	Yes	No	No
	<i>Foundation</i>	Yes	No	No

Country	Entity type	Foreigners allowed as members/board members	Requirement to have a full time employee	Requirement to have an accountant
Russia	<i>Public organisation</i>	Yes	No	Yes
	<i>Fund</i>	Yes	No	Yes
Slovakia	<i>Association</i>	Yes	No	No
	<i>Non-investment fund</i>	Yes	No	No
Sweden	<i>Voluntary association</i>	Yes	No	Only upon prescribed conditions
	<i>Foundation</i>	Yes	No	
Ukraine	<i>Public organisation</i>	Yes	No	Yes
	<i>Charity fund</i>	Yes	No	Yes