



**LILLY FAMILY  
SCHOOL OF PHILANTHROPY**  
INDIANA UNIVERSITY

# The 2025 Global Philanthropy Environment Index Kuwait

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## QUICK FACTS

**Legal forms of philanthropic organizations included in the law:** Association, Cooperative, Endowment, Foundation, Trust, Non-profit companies, Initiatives, and Charities

**Five main social issues addressed by these organizations:** Basic Needs, Early Childhood Education through High School, Higher Education, Religion, Youth and Family

**Average time established by law to register a philanthropic organization:** 0-30 days

**Average cost for registering a philanthropic organization:** USD 0

**Government levels primarily regulating the incorporation of philanthropic organizations:** Central/Federal Government

## PHILANTHROPIC ENVIRONMENT SCORES

Year	Ease of Operating a PO	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
2025 GPEI	3.40	N/A	3.70	4.10	4.00	4.50	3.94
2022 GPEI	3.33	3.40	3.70	3.75	4.00	4.00	3.70
2018 GPEI	3.33	3.00	3.20	3.00	N/A	4.00	3.31

**Source:** Indiana University Lilly Family School of Philanthropy, 2025 *Global Philanthropy Environment Index*

<sup>1</sup> Authors of the 2025 *GPEI* report are providing updated narratives and scores to the 2022 *GPEI* report.

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## KEY FINDINGS

### I. Formation/Registration, Operations, Dissolution of a Philanthropic Organization (PO)

*The three indicator questions in this section pertain to the laws and regulations governing philanthropic organizations (POs). The scoring questions for this category cover three aspects of regulations: (A) formation and registration; (B) operations; and (C) dissolution.*

**Question One:** To what extent can individuals form and incorporate the organizations defined?

<b>Score: 3.0</b>
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The main law controls the formation of POs in Kuwait is The Public Benefit associations Law (1962/24), which was followed by ministerial articles, the last was in 2005. Its text includes organizations and foundations, and every association capable of carrying out various forms of any humanitarian activities inside and outside Kuwait, but it does not include endowments or cooperative societies. According to Article 3 of the law, the establishment of association requires the approval of the Ministry of Social Affairs. According to Article 2 of the law, an association may not engage in any type of activity and may not have a legal personality, unless it has announced its system in accordance with the provisions of the law. The registration requirements are not complicated, and according to Article 4 of the Law, any group of not less than (10) persons may apply to form a public benefit association on a voluntary basis According to Article 8 of the law, the application to registered organization must be submitted to the Ministry of Social Affairs accompanied by: Two copies of the association's bylaws approved by the founders, A copy of the minutes of the founding assembly meeting, the names of board members, Criminal record. The Law stipulates that the founder must be of Kuwaiti nationality, not be less than (21) years old, and any of founders shall not have been previously convicted with a criminal penalty, The Law does not stipulate a minimum capital requirement for registering organizations, or any registration fees. In case of rejection, the rejected applications will be explaining the reasons. The applicant will be notified of this within 30 days, and the decision can be appealed by a request submitted to the Ministry within 30 days from the date of notification. Overall, there is more digitization in the process of registering, including the submission of papers. Digitization contributes to organizing philanthropic work transparently while keeping pace with global developments. On the other hand, the law only permits Kuwaiti nationals to establish a PO. As such, the only way for foreign POs to operate in Kuwait is by entering into a partnership with a domestic PO, which requires written approval from the Ministry of Social Affairs and Labor (ICNL, 2023, pp. 10-11).

**Question Two:** To what extent are POs free to operate without excessive government interference?

<b>Score: 3.2</b>
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The Public Benefit Law requires some data clarifying the general framework of the PO's structure, but without significant intervention in the details. The Ministry of Social Affairs has the right to cancel the goals of POs if they are like the goals of other organizations that already exist. The Ministry issued instructions in 2022 on the need to begin applying institutional governance to humanitarian work, centered on transparency, participation, and accountability, which prompted many Kuwaiti charities towards governance of their humanitarian work. POs are not allowed to collect public funds

or undertake fundraising campaigns unless they obtain the approval, in advance, of the Ministry of Social Affairs (Article 14 of Ministerial Resolution 48/2015 regarding the organization of public benefit associations). While the approval process is accepted by most POs, some have raised concerns regarding delays (ICNL, 2023). POs must not aim for any political purposes. According to the law, the Ministry has the right to supervise the periodic meetings of the General Assembly of associations, and the meeting is not considered legal unless the Ministry is notified of the date and place of the assembly at least (15) days in advance. The Ministry of Social Affairs may conduct audits and site visits to POs to ensure their legal compliance (ICNL, 2023). POs in Kuwait are allowed, without restrictions, to communicate and cooperate with colleagues in civil society and the private and governmental sectors inside the country. As for the relationship with entities outside Kuwait, they need approval from the Ministry of Foreign Affairs to control financial transfers. POs are generally permitted in Kuwait to participate in networking and use of the Internet and all forms of social and digital media. Reporting requirements for PO activities are clear and predictable. POs must submit reports to the Ministry within a specified period, showing activities and financial spending. The same reporting requirements apply to most Kuwaiti POs, but some are excluded due to the nature of their composition and statute, such as the International Islamic Charity Organization.

According to ICNL (2023: 15), “As a rule, short of termination, most sanctions for violating ministerial resolutions and the law are administrative. This includes written warnings and suspension of PO’s bank accounts until the violation is resolved. If the PO still does not resolve the violation, then the matter will be escalated to the minister to make a final recommendation of termination. If the acts involve fraudulent behavior, then criminal law will be applicable”.

**Question Three:** To what extent is there government discretion in shutting down POs?

<b>Score: 4.0</b>
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Article 28 of Law No. 24 of 1962 states: “The society may be dissolved voluntarily by a decision of an extraordinary general assembly attended by more than half of the members and with the approval of the majority of those present. The Ministry of Social Affairs must be notified of the date and place of this assembly by at least 15 days.” The Ministry may dissolve the organization, in accordance with Article 27 of the law, if: the number of its members decreases to less than 50 members, or it deviates from its objectives or commits a serious violation of its bylaws, or becomes unable to fulfill its financial obligations, or violates the provisions of the law. In Article 27 bis 1 of the law, the Ministry may dissolve the organization’s board and appoint a temporary board, Involuntary dissolution is not subject to judicial supervision, but the dissolution decision may be appealed to the Council of Ministers within thirty days from the date of its issuance. According to Ministerial Resolution No. (48/A) of 2015 AD (Article 18), the “Mabarra” (A philanthropic organization that is smaller than the society in number of members and less complex in its structure) may be dissolved by decision of the Minister if: its membership decreases to less than 10 members unless the decrease is completed within a month from the date of its occurrence, or if it deviates from its objectives or commits a violation. If it is serious to its statute (for example: collecting donations without obtaining the Ministry’s approval, and engaging in financial or real estate speculation), or if it becomes unable to fulfill its financial pledges. However, the Minister may appoint, by a reasoned decision, a temporary board of directors to assume the powers of the board of directors instead of dissolving the “Mabarra” if this is in the interest of the members and the social goals of the community.

## II. Domestic Tax and Fiscal Issues

*The two questions in this section pertain to laws and regulations governing the fiscal constraints of giving and receiving donations domestically.*

**Question Four:** To what extent is the tax system favorable to making charitable donations?

<b>Score: N/A</b>
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There is no tax system in Kuwait, whether for income tax or value added on donations received by organizations, whether from the Ministry of Social Affairs or from persons, entities, wills, donations, subsidies, endowments or other donations. organizations are not subject to any fees or other payments in lieu of taxes. There is no legislation that sets a specific ceiling for donations, whether from individuals or companies. Despite the absence of any tax system, there are some financial obligations that Kuwaiti companies make to support national workers by themselves, as companies are obligated to pay a percentage of their profits to support national workers, as well as pay association on funds, and the total of these percentages is set at a maximum of (4.5%) of Earnings. This matter began in Kuwait through the social responsibility of the private sector in Kuwait, where Kuwaiti merchants in the past imposed a tax on themselves that began at a rate of (1%) on the goods that they brought to Kuwait. With the needs of the state, merchants increased the percentage of this tax until it reached 5% in 1936, which has continued until the present time as a form of social responsibility for the private sector.

**Question Five:** To what extent is the tax system favorable to POs in receiving charitable donations?

<b>Score: N/A</b>
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There are no taxes on POs because there is no tax system in Kuwait, and according to Kuwaiti laws, Kuwaiti companies do not pay taxes, including major companies listed on the stock exchange until now, However, foreign companies pay a tax of about 15% according to Legislative Amendment No.2 of 2008 (Kuwait Ministry of Finance, Article 9, p.8). On the other hand, Kuwait is considering imposing a tax of 15% on large Kuwaiti multinational companies in accordance with the rules of the Organization for Economic Cooperation and Development (Al Jazeera Net, 2023), but this tax has not been imposed yet.

### III. Cross-Border Philanthropic Flows

*The two questions in this section concern laws and regulations governing the fiscal constraints of giving and receiving cross-border donations. The scoring for these questions pertains to the donor and receiving entities.*

**Question Six:** To what extent is the legal regulatory environment favorable to sending cross-border donations?

<b>Score: 3.4</b>
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Ministerial Resolution No. 48/2015 (Article 19) requires POs that wish to send donations outside Kuwait to obtain prior written approval from the Ministry of Social Affairs, and in coordination with the relevant government agencies, especially the Ministry of Foreign Affairs, which supervises the transfer of funds and ensures they reach their destination. Kuwaiti POs are allowed to cooperate only with their counterparts abroad who are accredited in the electronic system for humanitarian work at the Ministry of Foreign Affairs, which currently includes 951 entities. The Ministry of Foreign Affairs' approval of any plans or programs proposed for implementation outside the country, in accordance with an appropriate work mechanism agreed upon by the Ministry and organizations. Approvals are issued to transfer funds, either from the Kuwaiti PO's account to the organization's account outside Kuwait, or through the Ministry of Foreign Affairs' account, or through exchange offices. There are no restrictions on the process from the Kuwaiti side, but some restrictions may appear due to conditions in the receiving countries. Such as crises and conflicts that may cause banks to close and prevent money transfers. Here, the Ministry issues an approval letter to transfer money through exchange offices instead of bank transfer. Except for emergency cases in which it is preferable to donate outside Kuwait, there is a general government preference for donating inside Kuwait, and the Ministry of Social Affairs has, in 2022, asked the heads of the councils of POs to direct the resources of unconditional philanthropic work inside the Kuwaiti arena to serve its residents. There are no costs for sending philanthropic donations across borders, whether in cash or in-kind, especially since the Kuwaiti government works to encourage charity work, and there are no customs duties on donations sent from Kuwait.

According to ICNL (2023: 15), Kuwaiti POs may only engage in activities abroad if they are working in partnership with a foreign PO. Such partnerships must be pre-approved by the Kuwaiti government. This approval process can vary depending on the country and its level of regulation over POs. Donations from abroad may not support political or controversial activities, which is no different from restrictions on local donors (ICNL, 2023).

**Question Seven:** To what extent is the legal regulatory environment favorable to receiving cross-border donations?

<b>Score: 4.0</b>
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Although the law does not prevent POs from receiving, or collecting funds from: a person, association or body based outside Kuwait, permission must be obtained from the Ministry of Social Affairs, and Cabinet Decision No. 867 of 2001 obligates all organizations to include in their general budgets all

revenues and expenses of their members. However, there is no legal guidance on the permission process. While there is room for discretion, it is rare for the Ministry of Social Affairs to reject funds coming to Kuwait from abroad (ICNL, 2023). Article 22 of the law allows organizations to collect donations once a year to achieve their goals. Article 19 also obligates organizations to deposit funds in their names in a Kuwaiti bank. Engagement of influencers has become a standard practice in Kuwaiti philanthropic and humanitarian work, Famous people launch fundraising campaigns, especially in response to disasters, such as Yousef Al-Kandari, Executive Director of the Youth for Jerusalem League, and Sheikh Al-Ajeel Al-Nashmi, President of the Association of Sharia Scholars in the Gulf Cooperation Council countries. Al-Khaleeji, Dr. Ibrahim Al-Tawala, President of the Kuwaiti Medical Association, and other influential people. Additional tools for receiving donations across borders include online platforms, such as give.org.kw, which is a non-profit company that aims to improve the donation process and connect donors with registered charities in Kuwait. Joining the platform is free for charities and 100% of the donation amount goes to the designated PO (Give, n.d.). POs can also receive donations from abroad through online platforms, like the Direct Aid Society, which launched a website called “Souk Al-Khair” (Charity Market) using Visa and credit cards, with a preference for using K-Net. Most Kuwaiti entities allow donations through their websites, enabling those outside Kuwait to donate to their projects. Kuwait's financial abundance has made it, up to the present time, not impose any costs (customs, fees, value-added tax) on receiving cash or non-cash donations across the border. While there are no clear rules for reporting on foreign funding, these funds must be accounted for in all financial reports submitted to the ministry, including audited reports (ICNL, 2023).

#### IV. Political Environment

*The four indicator questions in the next three sections concern the political context, economic conditions, and socio-cultural characteristics that influence the environment for philanthropy.*

**Question Eight:** To what extent is the political environment favorable for philanthropy?

<b>Score: 4.0</b>
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The political system recognizes the role and importance of POs in all their forms and encourages them to work both inside and outside the country. It considers humanitarian and philanthropic work to be one of the basic pillars of Kuwait’s foreign policy. There is also an initiative to prepare special media programs to educate donors about the importance of moving towards adopting philanthropic projects within the development witnessed by Kuwaiti philanthropic work, represented by the increase in the number of POs, the multiplicity of their activities, and the expansion of their work area, reflects the extent of the political leadership’s interest in supporting philanthropic activities in Kuwait. Within the legislative framework, the government, represented by the Ministry of Social Affairs, had presented the draft of the new law on charity work, which has not yet been approved, to POs to express their comments about it, and there is also coordination between the Ministry and POs to provide humanitarian support, whether inside or outside Kuwait, who appeared in numerous philanthropic campaigns, such as the “Kuwait Beside You” campaign in 2022 to provide urgent relief to Afghanistan, and the “Fazaa to Al-Aqsa” campaign, which was launched immediately after the Gaza events in October 2023. During the last three years, Kuwait witnessed a state of political instability, represented by the formation of five governments within one year, between August 2022 and December 2023, and the organization of parliamentary elections on December 5, 2020,

September 29, 2022, and June 6, 2023. While these developments did not leave any negative effects on the philanthropic sector and its sustainability, they caused a delay in the adoption of proposed laws related to philanthropic work. There remains considerable room for government discretion in the interpretation of the law, particularly regarding the Article 6 requirement that POs do not aim for any political purposes. That said, government discretion can be challenged through the court system (ICNL, 2023, p. 1).

**Question Nine:** To what extent are public policies and practices favorable for philanthropy?

<b>Score: 4.2</b>
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The government in Kuwait encourages the cultural traditions of philanthropic giving, as it adopts an encouraging policy for POs and independent social projects that contribute to achieving sustainable development and the well-being of society. It also allows POs, if they adhere to the laws and regulations related to philanthropic work, equal access to resources and opportunities such as Donors, information, services, training, networking opportunities, and funding sources. However, the Ministry of Social affairs may adjust objectives of a particular organization, at the time of its registration, if they match the objectives of another one, with the aim of coordinating philanthropic efforts. Although some regulations and legislation control the work of POs and the use of donations, donors and funders of POs have great freedom to choose the causes and organizations they wish to support without any pressure from the government. To date, there is no white paper or political roadmap specifically for developing philanthropic giving and the non-profit sector, but the government and civil society in Kuwait are adopting a set of policies and initiatives aimed at achieving these goals. The trend towards automating the work mechanisms of Kuwaiti POs, which is supervised by the Ministry of Social Affairs, can be considered one of the distinctive steps for developing philanthropic work, through building a database of Kuwaiti philanthropic work, documenting it, and supervising it in ways characterized by transparency. There are still some gaps in the government's ability to support POs, especially in the legal and administrative aspects. However, the government is working to strengthen its ability to support POs by developing policies and programs and providing the necessary resources. It is also strengthening cooperation with POs and providing support.

## V. Economic Environment

**Question Ten:** To what extent is the economic context favorable for philanthropy?

<b>Score: 4.0</b>
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Kuwait is classified among the world's high-income countries, according to World Bank estimates in 2022, Kuwait's gross domestic product reached USD \$36.65 billion, and its per capita GDP reached \$49.4 thousand/year. The low cost of living and health and educational services, which are largely supported by the state, make it possible for an individual in Kuwait to make donations, and thus supports sustainability of the philanthropic sector. The World Bank expected that the Kuwaiti gross domestic product would rise by 2.8% in 2024, driven by the rise in oil prices, offset by a strength in the value of the Kuwaiti dinar globally, which will be in the interest of humanitarian work at the state level, and therefore, the giving in Kuwait is expected to continue at its peak and strength, especially with the increase in oil prices, but this does not prevent the donor's mood from changing somewhat

after the recent events that the world has witnessed in terms of conflicts and events that threaten the economic situation. Kuwait is considered one of the countries that pays great attention to combating corruption and promoting the principles of good governance. The Anti-Corruption Commission was established with the aim of promoting integrity and combating corruption in all aspects of public life, including the philanthropic sector, which played a role in legislating many laws to combat corruption in Kuwait, including Law No. (12) of 2020 regarding the right of access to information, Law No. (1) of 2023 regarding preventing conflicts of interest, and Law No. (2) of 2023 which includes expanding the scope of Liability of legal persons for corruption crimes. This is in addition to government efforts to raise awareness of the dangers of corruption and its negative impact on society and to encourage transparency and integrity in all fields.

By law, PO's may not use their funds for financial speculation. With the exception of nonprofit companies, a PO may not focus on economic activities, directly nor indirectly, such as via subsidiaries. That said, POs may engage in simple income generating activities (charging entrance fees, selling materials, etc.) (ICNL, 2023). Each year, POs are required to submit audited financial reports to the Ministry of Trade and commerce and provide the names and criminal records of all staff engaged in fundraising activities (ICNL, 2023, p. 12).

## VI. Socio-Cultural Environment

**Question Eleven:** To what extent are socio-cultural values and practices favorable for philanthropy?

<b>Score: 4.5</b>
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The cultural, social, and religious heritage of Kuwait is considered a strong support for philanthropic work, it includes the values of Islam that encourage helping others. There is popular proverbs support giving, such as “Generosity leads to dominance,” which indicates the importance of giving and generosity, and “the hand of the generous is continuous”, meaning that the hand of the generous is always giving and its goodness never ceases. Basic social values in Kuwait support charity activities. Kuwait has known, since ancient times, the concept of “Fazaa”, which has continued until the present time. Throughout the ages, families, individuals, and religious and social institutions in Kuwait have established and supported humanitarian projects. Hence, it was not surprising that the institutionalization of Kuwaiti philanthropic work was introduced, as the first regular philanthropic society was established in Kuwait in 1913, the first law related to charity work was formulated in 1959. There are well-established traditions in Kuwait that support philanthropic work, through zakat, which are considered important Islamic duties, and philanthropic activities and volunteer initiatives in which individuals, companies, and institutions participate, and all groups believe in. There is a general understanding in Kuwait of what POs do and its benefits, surveys prove that by shown that 85% of Kuwaitis donate to POs, which reflects their trust in them. Kuwaiti women have made clear contributions to philanthropic giving, dating back to 1963 when the Women’s Social and Cultural Association was founded, to provide social assistance inside and outside Kuwait. There is an infrastructure to encourage youth participation in civil society. There are no philanthropic giving infrastructure organizations that support the development of the philanthropic ecosystem, but there are research centers for philanthropy studies, including Al-Fanar Center, the global Center for Philanthropy Studies, etc.

While philanthropy is engrained in society, the government welfare system supports most needs within Kuwait so the majority of donations made through zakat target international causes (ICNL, 2023: 3).

## VII. Recommendations for Philanthropy

*These questions are used to provide a general picture of philanthropy in this country as well as recommendations to improve the philanthropic environment.*

### **Three key recommendations to improve the environment for philanthropy**

- Maintaining a hybrid system that combines centralization, oversight, and monitoring with flexibility, agility, creativity, and freedom in external philanthropic work.
- Unifying association efforts and coordinating between POs and each other.
- Integrating technology, digitization, and artificial intelligence into the operational processes of various POs.

### **Lasting innovation or impacts in the nonprofit sector and philanthropy in response to the COVID-19 pandemic**

- Diaspora giving
- Increased collaboration between POs
- Increased collaboration between the philanthropic/NGO sector and government
- Online/digital giving
- Prioritized support vulnerable populations

### **Issues or trends are emerging as significant to the nonprofit sector and philanthropy**

- Crowdfunding
- Professionalization of the nonprofit sector
- Role of media/journalism
- Social justice and equity

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