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Lilly Family School of Philanthropy

The 2022 Global Philanthropy Environment Index Belarus

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QUICK FACTS

Legal forms of philanthropic organizations included in the law: Association, Cooperative, Foundation, Institution

Five main social issues addressed by these organizations: Animals, Arts and Culture, Environment, Human Rights, Sports

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

Average cost for registering a philanthropic organization: USD 105

The legislation does not define the notions of “philanthropy,” “charity,” “philanthropic organization,” or “public benefit organization.” Non-commercial organizations (NCOs) with a philanthropic mission act in various forms in the country. Foundations are the most common charity form of NCOs. The majority of newly established foundations are charities. Their registration is conducted by justice agencies in accordance with a complicated procedure, takes a month, and costs more than USD 100—and many new foundations are denied registration by the authorities. The same problems in the procedures, costs, and time exist with registration of another form of organization: public associations. Because of this, the majority of new charitable organizations are found in the form of institutions, which are established in accordance with a simple procedure like commercial organizations, but are not very good for charity.

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
2022 GPEI	2.37	1.95	1.65	2.30	2.20	2.70	2.19
2018 GPEI	2.50	2.15	1.60	2.75	N.A.	2.50	2.30

Source: Indiana University Lilly Family School of Philanthropy, 2022 *Global Philanthropy Environment Index*

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?

Score: 2.1

The activity of unregistered civil society organizations (CSOs) is still banned. However, in 2019, Article 193-1 was removed from the Criminal Code, which stipulated punishment of imprisonment for the activity of NCOs without registration. Nevertheless, together with the abolition of criminal punishment, the ban on the activity of NCOs without registration itself remains in force; such activity is punishable with fines. Although there are no known cases when such fines have been imposed in practice, the requirement for obligatory registration itself, together with a tough registration procedure, seriously restricts charitable activity, forcing informal charitable initiatives to seek registration, as well.

There is an authorization-based registration procedure for the most favorable charitable activity forms of NCOs (foundations and public associations). NCOs are required to submit a complicated and burdensome list of documents and pay 5-10 times more than for registration of a commercial organization; review of a registration issue takes a month; the authorities often deny registration on insignificant (de facto political) grounds. The registration procedure explains how to prepare documents for registration in detail, but meeting all requirements does not guarantee success, as legal grounds for denial are very loosely formulated and provide opportunities for broad and arbitrary interpretation.

The procedure for appealing denials of registration in court does exist, but it is not efficient; courts never revoke the Ministry of Justice's decisions to deny registration, even if the unlawfulness of such denials is obvious. As a result, the majority of philanthropic initiatives are either not registered or are registered in the form of institutions. Registration of NCOs in the form of institutions is conducted in accordance with a simple procedure, is inexpensive, and is usually quick. Foreigners cannot be founders of associations but can join and head already-registered associations.

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

Score: 2.2

The Civil Code and the laws determine the governance structure for associations and foundations, but institutions are free to determine their governance structure themselves. The requirement to specify the territory of activity in charters is a significant restriction for associations. The authorities interfere in organizations' purposes, forcing them to correct their missions in charters. There is a ban on entrepreneurial activity for public associations. They are not allowed to sell goods or render services for money, while foundations and institutions are allowed to do that. Broadened

interpretation of the legislation on combating extremism was a serious threat in 2020, when the activity of human rights organizations providing assistance to the accused (including payment for attorneys and assistance to prisoners) was interpreted as “funding of mass riots,” and people and organizations providing such help faced criminal charges.

Reporting requirements seriously increased for NCOs in 2020; foundations and associations are now obliged to annually publish financial reports because of the combating the financing of terrorism (CFT)-measures based on the new law on “amendments to the Law of the Republic of Belarus“ and on “measures to prevent legalization of criminally obtained income, financing of terrorist activity and financing of proliferation of weapons of mass destruction” (adopted on May 13, 2020). These reports duplicate those which are already submitted by CSOs to tax agencies and the Ministry of Justice. Even the smallest associations, not performing any financial activity and having no employees, have to prepare a large list of reports. Under the law on “public associations,” a public association can be liquidated for a single violation of the law on “mass events.” The freedom of speech and the right to privacy is also restricted for CSOs; state agencies’ interference in the activity of CSOs is often politically motivated and contradicts legislative norms. In 2020, after mass protests, a range of charitable CSOs was damaged through criminal cases relating to their activists’ participation in protests, political campaigns or assistance to the arrested (including Palessie Kindness Charitable Institution, Hrodna Children’s Hospice, Belarusian Students’ Association, and MolaMola crowdfunding platform.)

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

Score: 2.8

The legislation and practice of dissolution of CSOs (both mandatory and voluntary) have not been changed lately. The legislation allows involuntary dissolution by a court decision on a broad range of grounds. However, in the period under review, the authorities did not misuse this procedure; liquidation is usually applied only to organizations that have been inactive for many years and de facto stopped their operations. Liquidation of foundations and public associations at a national level is conducted by the Supreme Court on a claim of the Ministry of Justice and cannot be appealed. Voluntary liquidation is, in general, simply and rationally described in legislation. Voluntary dissolutions of CSOs are conducted freely, and settlements of debts, and settlements with creditors, are carried out in accordance with a simple procedure. In general, this procedure does not differ from the procedure for voluntary liquidation of commercial organizations. It is a little burdensome and too bureaucratic, and it requires certain efforts, but it is not burdened with political circumstances and is generally conducted in accordance with the law. Foundations cannot voluntarily liquidate themselves; they need to turn to the court, where the issue of voluntary liquidation is decided at special proceedings.

Along with general liquidation, a special procedure for “recognition of registration as unlawful” remains a serious threat to institutions. This is possible for the “submission of deceitful data or forged documents in the process of registration.” In such cases, institutions not only terminate their activities, but all of their previous activities are recognized as unlawful and their financial resources are recognized as unlawful profit.

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?

Score: 2.0

The tax system in general does not stimulate businesses or individuals to provide charitable aid; there are no tax deductions for donors. The legislation applies the mechanism of targeted provision of benefits. Tax deductions are also provided—not for meeting certain criteria, but for direct inclusion of a donor or recipient organization in a certain list. For example, article 181 of the Tax Code of the Republic of Belarus directly enumerates 17 CSOs for providing sponsorship aid with which Belarusian business entities may enjoy a tax deduction. This list of organizations in the Tax Code is sometimes renewed (five new organizations have been added to it recently), but there is no procedure or criteria for inclusion into this list, except for lobbying for the adoption of a separate law on “amendments to the tax code.” Aid to any other organization can be provided by a business entity only from post-tax profit and does not provide any tax deduction. Moreover, sponsorship aid to any other CSO, except for those enumerated in the Tax Code, is treated by regulatory agencies as a potentially risky and suspicious operation that requires special control. According to the general rules, tax deductions are not provided to corporate donors. The Tax Code also stipulates preferences for donations to organizations of a certain kind. For instance, a certain amount of money given by donors to religious organizations, social service institutions, and some sports organizations is exempt from income tax. For those on the list of specific organizations enumerated in the Tax Code and religious and sports organizations, there is a ceiling for how much of corporate donations can be deducted from taxes. It cannot exceed 10 percent of a donor’s profit. Donations from corporate donors cannot be anonymous and should be formalized through a written contract. Crowdfunding platforms are dependent on the state and sometimes fundraising is blocked for certain projects because of their negative attitude toward the authorities.

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

Score: 1.9

CSOs do not assess the tax environment as favorable. The only benefit is the exemption of membership fees and internal donations from income tax. Foreign donations and grants are not automatically tax-exempt; besides registration of aid, a recipient should undergo a separate procedure for tax exemption and such exemption may be partially or fully refused. CSOs name the lack of regulation of the tax status for charitable aid to individuals who receive it from CSOs as an unfavorable measure. In some cases tax inspectorates even demand that citizens pay tax on such aid. There is no stipulated bylaw or governmental regulation procedure for obtaining a tax exemption status. In almost all cases, CSOs must lobby a political decision by an authority (at the level of a law or a government agency) on tax benefits or inclusion into the list for tax exemption.

Even when a CSO does not have any financial activity, it must submit blank tax declarations. Any sum received by an individual as a gift, so long as it does not exceed BYN 7,521 (approximately USD 2,900) per year, is exempt from income tax. Donations to orphaned children or persons with disabilities that do not exceed BYN 15,030 (USD 5,800) per year can be tax-deductible. Public associations are forbidden to directly conduct entrepreneurial activity; they need to establish a separate enterprise to be able to render services and sell goods. In the case of conduct of entrepreneurial business activity by foundations and institutions, their income is subject to taxation like the income of any company. The law does not specify a special public benefit status such as “social entrepreneurship.” Leaders of CSOs who violate rules on foreign aid are charged with tax evasion in accordance with the Criminal Code and are sentenced to imprisonment. People who provided material or legal aid to victims of police violence after the presidential elections in 2020 faced criminal charges on taxation.

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 recipient entities.

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

Score: 2.0

There is no special legislation regulating sending donations abroad. However, issues of sending charitable donations abroad are subject to the general law on “transnational investments and capital transfers.” This law does not consider the specific character of charitable donations and consequently imposes serious restrictions. Lifting the requirement to receive the National Bank’s approval for Belarusian citizens to open bank accounts abroad was an improvement over past periods. However, in order to transfer money to bank accounts abroad, the National Bank’s approval must be obtained (it was expected that this restriction would lose its force in 2021 in accordance with the already-adopted new edition of the law on “currency regulations and money control”). Cross-border financial operations are under monitoring and control by the government and banks under the anti-money laundering and the combating the financing of terrorism (AML/CFT) law on “measures to prevent legalization of criminally obtained income, financing of terrorist activity and financing of the proliferation of weapons of mass destruction.” When banks deal with NCO transactions, they must check the compliance of the financial transaction with the purposes stipulated by the NCO’s charter. However, in February 2020, the Eurasian group on combating money laundering and financing of terrorism (EAG/FATF) published a “Mutual Evaluation Report of the Republic of Belarus” on measures to combat money laundering and terrorist financing. There has been no evidence of the use of CSOs for funding terrorist activity or money laundering in Belarus.

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

Score: 1.3

Access to foreign resources is severely restricted; there is obligatory state registration, taxation, and burdensome reporting required. Violation of this procedure leads to the criminal prosecution of heads and accountants of the CSO. Regardless of the size, the foreign gratuitous aid received by CSOs is subject to obligatory preliminary registration at the Department for Humanitarian Activities. Registration of foreign aid is not obligatory for individuals, but it is required if a beneficiary wants to get tax exemption; otherwise, the received aid is subject to 13 percent tax. Tax exemption for foreign donations requires separate approval by a state body and must undergo a special procedure, which does not always result in a positive decision (they also practice exemption from taxes for only part of a donation). Otherwise, foreign donations are considered to be income and are subject to income tax. There is a fee for the registration of foreign aid, which is 0.5 percent of the received amount. CSOs often have to send the received aid back to donors because the state refuses to register it. It happens to donations for charitable purposes, as well. It is a serious problem that the decree of the President determines the exhaustive list of purposes foreign financial or in-kind aid can be received for; aid for any other purpose could be received only with the approval of a special interagency state committee. New regulation of the receipt of aid from abroad was introduced in May 2020 prior to the presidential elections; it only made all previous restrictions and bans even worse (because it has cut even further the already-limited list of purposes for which foreign donations can be received, e.g., it has removed the development of museums and libraries, cinema, environmental protection, and protection of historical and cultural heritage events from the list of possible purposes). After the presidential elections, several criminal cases were launched that related to the provision, receipt, and distribution of foreign aid; some activists are now behind bars for that. CSOs receiving funding from abroad are from time to time subject to stigmatization or attacks in the media supported by the state.

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?

Score: 2.5

Cooperation between the state and the philanthropic sector is verbally proclaimed but is rarely implemented in practice. State officials and media often accuse the philanthropic sector of political engagement, violation of the laws on foreign aid, and interference in internal affairs from abroad. This was observed in 2020 during the pandemic and the presidential elections, which were followed by civil society movements and protests. In spring 2020, CSOs' significant role in overcoming the consequences of the COVID-19 pandemic was silenced at the national level. However, at the level of hospitals, CSOs and volunteers were the main driver of resistance to the pandemic, including the collection of money, and the production and distribution of personal protective equipment, masks and ventilators. The authorities silently accepted this aid but later attacked the CSOs that had

provided it; activists faced criminal charges, and several CSOs were searched. Because of unfavorable legislation and negative governmental policies, there are no reliable data about charitable donations within the country. The political climate and the situation of civil confrontation are unfavorable to the development of philanthropy: civil consciousness is growing (especially the feeling of social corporate responsibility in the IT sector), and volunteering and donation culture are developing, but the authorities perceive any uncontrolled activity as an assault on the sustainability of the regime. Charity is a priori perceived as funding of plots or mass riots until the contrary is proven. The authorities perceive acceptable only such charity that is conducted with the approval of the state, under control of the state or several structures firmly loyal to the current regime (GONGOs). Any independent groups are perceived as potential threats or foreign agents—not as legitimate participants of public processes or agents of change.

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

Score: 2.1

There is no national policy on the support and development of philanthropy. Legal regulations and political courses in this field are determined on the basis of criteria for ensuring national security, which is falsely understood as the sustainability of the current group's staying in power. Donor aid and donations (including from foreign donors) are interpreted as legitimate only in cases when they are conducted under the control of the state and upon authorization (formal or informal) of state agencies. At the same time, the main function of charitable aid is additional funding in the fields where there is a lack of public funding (for example, libraries and social aid). Directive instruction about those objects and purposes, which businesses should allocate charitable funding for, is widely used. That is why there are no equal conditions and equal access to charitable aid, and planning and adoption of regulative acts and laws in this field is carried out mostly behind closed doors and with minimum involvement and consideration of opinions of a broad circle of stakeholders. In 2020, the Belarus CSO Meter found that charitable aid from businesses in some cases became the grounds for pressure and persecution, including criminal charges, and the state initiated smear campaigns in state media and social networks.

V. Economic Environment

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

Score: 2.2

The period of 2018–2019 was characterized by a positive step-by-step improvement of economic conditions for philanthropy. Despite the fact that Belarus does not fall in the category of the richest nations, there were observed improvements in the environment for doing business, growth of the private sector, and growth of a material basis for philanthropy. A range of innovations (crowdfunding and other forms of IT usage) had a positive impact on the philanthropic sector, having been introduced in the business community. Despite the authoritarian regime and serious human rights problems, the increase of foreign aid and integration of the country in the global economy has also furthered the development of philanthropy.

The situation drastically changed in 2020, when the country entered a period of serious economic turbulence, caused by the COVID-19 pandemic and especially the presidential elections and the protests and clashes that followed. The COVID-19 pandemic has negatively impacted the environment for Belarusian CSOs, not only by the blocking of social connections but also by the narrowed economic base for CSOs' activities. The general decline in economic activity during the first wave of the pandemic (winter–summer 2020) negatively impacted CSOs' opportunities for obtaining resources. The problem of the reduction of CSOs' resources was aggravated by the economic crisis that followed the presidential election in August 2020 and the second wave of the pandemic. The few recovery measures and benefits, introduced for businesses by the state, remained unavailable to CSOs. The 2019 Heritage Index of Economic Freedom ranked Belarus 42nd among 44 nations in Europe, with an overall score well below regional and world averages. In the 2018 CAF World Giving Index, prepared by the Charities Aid Foundation, Belarus dropped to 121st place, down from 117th in 2017 and 100th in 2016.

VI. Socio-Cultural Environment

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

Score: 2.7

The non-democratic regime and the absence of rule-of-law do not favor the development of philanthropic CSOs. Because of this, the nation has still failed to overcome the heritage of the communist regime that was openly hostile toward philanthropy as a capitalist tradition relating to private property. Despite the fact that cultural preconditions for philanthropy have not changed, the events of 2020 are evidence that people are ready for philanthropic values. First of all, it was reflected in the collection of money for overcoming COVID-19 (donations from both businesses and individuals, as well as volunteering activity). Later, philanthropy broadly spread for assistance to victims of police violence, torture, politically motivated dismissals, and other violations after the presidential elections.

The question remains whether this trend for the involvement of even more Belarusians in philanthropy will become sustainable. It mainly depends on the remaining authoritarian and undemocratic political regime that is hostile toward philanthropy and any other forms of uncontrolled activity of citizens. However, we need to admit that the authorities' negativism toward philanthropy is significantly weaker than toward political opposition and human rights activity. So, there is a possibility that the philanthropic sector will find growth points regardless of the remaining autocracy in the country. In general, understanding of the values of philanthropy and the role of philanthropic CSOs is increasing in the society, despite an unfavorable legal climate and absence of traditions that are only now being formed. According to a 2019 Pact poll, only 3.2 percent of Belarusians reported participating in CSO activities in the previous year (including volunteering and philanthropic donations). Sixty-one percent of Belarusians said they were not aware of activities of any non-governmental organizations (68 percent said they were not aware the previous year).

VII. Future of Philanthropy

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

Current state of the philanthropic sector

The prospects for philanthropy are unclear, as they depend on the future of the political regime in Belarus. If the current authoritarian regime stands, the conditions for philanthropy will be unfavorable and they will deteriorate because the authorities see independent philanthropic CSOs as a source of future civil resistance to tyranny. And such fears held by the authorities are reasonable: important roles in protests against the rigged elections in 2020, as well as in political campaigns of opposition candidates, were held by people and structures from the philanthropic field—organizers and employees of crowdfunding platforms, leaders of volunteer groups, participants in the collection of aid during the pandemic, and leading philanthropists and donors from the corporate sector. Under the authoritarian regime, the gap between the noninstitutionalized, atomized philanthropy of individuals (mostly with little publicity) and the official philanthropic CSOs, which act under the state’s control and in those fields of activity that the state finds reasonable, will remain. Foreign funding will decrease due to economic sanctions, isolation of the Belarusian economy, new restrictions on cross-border philanthropy, and the general reduction of investments. Harmonious development of the philanthropic sector is possible only if the regime changes or at least comprehensively transforms. Such an assessment prevails now both in the philanthropic CSOs themselves and among the business community and donors. At the same time, we should expect growth within informal philanthropy and charity at the individual level; a part of the explosive growth of civil activity that was observed in 2020 will stream into this niche, as well as into volunteering. The future of philanthropy will depend on the state of business communities that are now under the threat of imposition of numerous restrictions and repressions because of the key role of private individuals in protests in 2020.

Three major recent events affecting the philanthropic landscape between January 2018 and December 2020

1. COVID-19 pandemic and POs response to it in 2020
2. Rise of crowdfunding platforms in 2018–2019
3. BY_help and BYSOL solidarity assistance and crowdfunding campaigns in 2020

Future development trends in the philanthropic landscape

Digital tools and use of technologies for philanthropic purposes will develop in the next stage, but their vulnerability to threats of various kinds (including authoritarian abuse) will also increase:

- fraud and improper collectors of donations;
- use of charity to avoid taxation and for money laundering (but also discrediting charities with false accusations and suspicions);
- introduction of politically motivated censorship and other groundless restrictions by the state;
- Internet surveillance and violation of the right to privacy by both the state and non-state actors;
- misuse of AML/CFT measures for the restriction of transborder philanthropic money flows.

Three key recommendations to improve the environment for philanthropy

1. Abolish Decree No. 3 on foreign gratuitous aid;
2. Abolish Edict No. 300 on internal charitable (sponsor) aid; and
3. Lift the ban on the activity of public associations without registration (remove it from article 7 of the Law on “Public Associations”).

VIII. Philanthropic Response to COVID-19

These questions are used to provide a general picture of the philanthropic response to the COVID-19 pandemic in this country and recommendations for improving cross-sectoral collaboration.

Areas where the nonprofit sector and philanthropy are playing a role in responding to COVID-19

CSOs played a significant role in the collection of funds for health care facilities, the collection and production of protective personal equipment (masks, protective shields, sanitizers), the mobilization of volunteers, and assistance to health care workers (accommodations and food).

Innovation and new trends in the nonprofit sector and philanthropy related to COVID-19 responses

In the course of the COVID-19 pandemic, Belarus displayed an unusual level of cooperation between volunteer movements, crowdfunding platforms, businesses, and state health care agencies (especially at the grassroots level). During the pandemic, charitable organizations collected an unprecedented amount of money for COVID-19 challenges; however, organizations from other fields stated they saw a drop in the volume of financial receipts, and some of them even closed or ceased operations.

Impact of COVID-19 on the philanthropic environment

Cooperation between the state and the philanthropic sector is verbally proclaimed but is rarely implemented in practice. State officials and the media often accuse the philanthropic sector of political engagement, violation of the laws on foreign aid, and interference in internal affairs from abroad. This was evident in 2020 during the pandemic and the presidential elections, which were followed by civil society activation and protests. In the spring of 2020, CSOs' significant role in overcoming the consequences of the COVID-19 pandemic was silenced at the national level. However, at the level of hospitals, CSOs and volunteers were the main driver of fighting the pandemic, including the collection of money, and the production and distribution of personal protective equipment, masks, and ventilators. The authorities quietly accepted this aid but later attacked CSOs that had provided it: activists faced criminal charges, and several CSOs were searched and even included the confiscation and seizure of previously purchased artificial respiration devices and ventilators. The situation drastically changed in 2020, when the country entered a period of serious economic turbulence, caused by the COVID-19 pandemic and especially the presidential elections and protests and clashes that followed. The COVID-19 pandemic has negatively impacted the environment for Belarusian CSOs not only by the blocking of social connections but also by the narrowed economic base for CSOs' activities. The general decline in economic activity during the first wave of the pandemic (winter–summer 2020) negatively impacted CSOs' opportunities for obtaining resources. The problem of the reduction of CSOs' resources was aggravated by the economic crisis that followed the presidential election in August 2020 and the second wave of the

pandemic. The few recovery measures and benefits, introduced for businesses by the state, remained unavailable to CSOs.

Anticipated impact of COVID-19 on the philanthropic environment in 2021

The impact of the COVID-19 pandemic on the philanthropic sector will be decreasing and it will be almost unnoticeable in comparison with the impact of protests and civil society confrontations in 2020. We can expect that international POs will review their priorities on fund redistribution in Belarus due to the changing global agenda.

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