



**LILLY FAMILY
SCHOOL OF PHILANTHROPY**
INDIANA UNIVERSITY

The 2025 Global Philanthropy Environment Index: Middle East & North Africa Regional Report

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SUMMARY

Past world trends in the evolution of philanthropic organizations (POs) are manifesting in the region of the Middle East and North Africa (MENA). Six republics with elected governments are inhibiting PO space, and seven monarchies are expanding PO space. The republics endeavor to reclaim “territory” (i.e., unchallenged power to create and implement policy without being criticized), while the monarchies aim to show concern for people (i.e., by creating space for POs to deliver goods and services, though notably not permitting policy advocacy). Ultimately, in both groups of countries, PO space is limited to the delivery of goods and services within regulated parameters.

Laws in these MENA countries (i.e., the 13 countries in the “Middle East and North Africa” region included in this review) specify blanket restrictions on PO objectives or activities, including the following prohibitions: breaching the public order, conflicting with customs or traditions, risking national security, disrespecting heritage, interrupting others’ freedom, operating as a secret organization, questioning any religious ruling, violating public morals, and so on. These ambiguous terms are purposive rather than accidental, in expanding executive discretion and restricting PO activity (Hasan, 2014).

POs in these MENA countries typically take the form of a foundation rather than association, because forming and operating a foundation is generally easier in this region, except possibly for Türkiye. Forming a foundation saves POs the trouble of finding the seven to ten like-minded people required to establish an association, who might be in mutual competition with the given PO’s ideas or resident personalities.

In many countries, a major feature of POs is an aversion to democracy. Even more so, this is the case for POs receiving foreign funding, since foreign donors focus more on performance than governance (Hasan and Onyx, 2008b). It is no different for POs in the participating MENA countries.

Since 2011, governments in the region endeavored to create economic opportunities for citizens; fundraising and transferring funds has become a new business, especially in the Gulf Cooperation Council (GCC) countries. Formalization of these activities helps governments easily monitor possible

¹ Authors of the 2025 *GPEI* report are providing updates to the 2022 *GPEI* report, and regional reports may not reflect the views of the country experts.

² Independent

money laundering and illicit financing. As a result, AI POs, or e-POs (i.e., online nonprofit companies that raise and transfer funds), seem to have become the newest kind of PO or, alternate PO, functioning in some of these MENA countries.

POs in the region function in increasingly bureaucratic and narrow environments but remain resilient, apparently due to their careful avoidance of “trespassing” on the territory of political parties or the prerogatives of traditional leaders.

Table 1: Regional Level Trends Between 2021–2023

Ease of operating	Tax incentives	Cross-border philanthropic flows	Political environment	Economic environment	Socio-cultural environment	Overall
Negative	Positive	Negative	Negative	Positive	Stable	Uncertain

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

KEY FINDINGS

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

**To what extent can individuals form and incorporate the organizations defined?
To what extent are POs free to operate without excessive government interference?
To what extent is there government discretion in shutting down POs?**

- The MENA region’s 2 most common legal forms of PO include “foundations” (in all countries except Jordan, Morocco, and Sudan) and “nonprofit companies” (in Israel, Kuwait, Saudi Arabia, Sudan, and the UAE). An “association” is another legal form in all regional countries (and the only legal form in Morocco), but without prominence.
- There are many laws POs must follow in order to incorporate, including the following:
 - POs must register to operate in all MENA countries included in this review.
 - POs must renew their registrations annually in 2 countries, Qatar and Sudan.
 - POs with any political goal, or interest in policy advocacy, are prohibited in some countries (Bahrain, Qatar, Saudi Arabia, and the UAE), and restricted in other countries.
 - POs may not be formed by, or they may not work for, certain minority groups in some countries (Iran, Israel, and Jordan).
- These MENA country’s governments use ambiguous terms in legal and policy documents to restrict POs’ actions. Blanket restrictions indicate that PO objectives or activities must not breach “public order,” conflict with “custom or tradition,” create a risk to “national security,” disrespect “heritage,” interrupt others’ “freedom,” operate as “secret organizations,” question any “religious ruling,” violate “public morals,” and so on.
- PO activities are also restricted by specific fiscal tools, including the following:
 - mandatory submission of “duly audited” annual financial statements to an authority (e.g., in Bahrain, Jordan, Qatar, and the UAE);

- restrictive fees (e.g., foreign POs in Egypt must pay a “levy” on top of the approximately USD \$300 registration fee, beginning with about USD \$3,000 in their first year and USD \$12,000 in their 6th year of registration);
- “establishment” fees of about USD \$14,000 and an annual fee of about USD \$2,700 (by professional associations in Qatar);
- penalties (e.g., in Egypt, any person “establishing” or “working” for an unregistered organization may face a penalty approximately between USD \$6–60,000) (ICNL, 2024).
- PO activities are further restricted by various anti-terrorism laws (since 2001), “association” restricting laws (since 2011), new cyber security laws (post-Wikileaks), and misinformation prevention laws (since COVID-19).
- To keep POs well-monitored, and thus contained, governments have come up with PO support or development funds that can be blocked for any infraction (e.g., in Egypt, Morocco, Qatar, Saudi Arabia).
- Involuntary dissolution has become a major tool for MENA country regulators. In Morocco, involuntary dissolution is performed by a judge and can be appealed. In Bahrain, Qatar, and Türkiye, involuntary dissolution is subject to judicial supervision and monitoring and can be appealed. In Egypt, Iran, Israel, Jordan, Lebanon, and Kuwait involuntary dissolution can be done without judicial involvement but can be appealed. In Saudi Arabia, Sudan, and the UAE, involuntary dissolution is ordered by the registering authority and cannot be appealed. Further, in Egypt, involuntary dissolution is ‘disguised’ as ‘re-registration, which saves the government effort and resources by making the POs disappear voluntarily.

II. Domestic Tax and Fiscal Issues

To what extent is the tax system favorable to making charitable donations?

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

- The 13 countries included in this MENA report are divided into 2 tax groups: the 8 countries where income tax is payable, and the 5 GCC countries where income tax is not payable.
- In the first 8 countries, donations to POs function under varied income tax regimes. In Egypt, Iran, and Jordan, donations are not taxed if made to POs listed by the government for that purpose (without limit).
- Tax exemption for donations is available at varied rates in the other countries: in Israel, up to 35% of taxable income (limited to a total of about USD \$2.8 million); up to 10% in Türkiye; and 0.1% of taxable income, or up to LBP £15,000, in Lebanon. Donations in Morocco are tax-free up to 5% of taxable income, if made to POs that either have an agreement with government or are listed as a “public utility association.”
- In the five GCC countries, land is “owned” by 12 original local rulers, including 7 rulers of the UAE, who also hold exclusive rights over the adjacent sea water and its resources. These rulers continue to allocate lands to “eligible” nationals, providing them with building construction costs (or subsidies), education (including even higher education overseas, subject to securing admission), health care (including overseas, if required), marriage funds and so on.

- The GCC country governments also have created business opportunities for any interested party by allowing, what they term, “civil-code commercial partnerships,” which are not subject to the Labor Law.
- Also in the GCC countries, there is no real estate tax, and there are free, or subsidized, utility services.
- The GCC country leaders undertake generous social development programs to fulfill “most of the basic needs of its citizens from cradle to grave.” The constitution of Qatar recognizes this system as one of the “Basic Pillars of the Society,” based on “justice, charity, freedom, equality, and good morals” (Article 18).
- The absence of any income tax has cultural, economic, and political significance. It proves the government’s “affinity” with the people and works as an incentive for the citizens as well as the expatriate population to be involved in filling a goods and services gap for non-citizens. It is generally believed that the beneficiaries of the rentier largesse would themselves be generous, as they are surrounded by “people in need;” for example, the UAE population of about ten million includes one million citizens and seven million unskilled workers, one million of which being “domestic workers.” Nonetheless, studies are yet to establish conclusive evidence that “no-income tax” payers contribute more to “philanthropy.”
- POs in five GCC countries get three different types of tax benefits, including the following: 1) There is no income tax, no real estate tax, no public utility bills, and no VAT in Bahrain, Kuwait, and Qatar; 2) in Saudi Arabia, there is no income tax (though there is a mandatory 2.5% zakat for individuals and companies), no real estate tax, no public utility bills, and a VAT refund; and 3) in UAE, there is no income tax (but a mandatory 9% corporate tax since 2023), no real estate tax, no public utility bills, and a VAT exemption.
- POs in all 13 countries also enjoy varied tax exemptions. Property tax, real estate tax, custom duty, and stamp duty on contractual transactions are exempted in Iran, Israel, Lebanon, Qatar, and Sudan. Donations and gifts (cash or in-kind), membership dues, and other contributions received by POs involved in arts and culture, research, training, and health, are all tax-exempt in Iran. Tax exemption does not apply to revenue earning from commercial activities in Israel, Lebanon, and Türkiye. Tax exemption exists for revenue generated by foundations for providing services or selling a product in Egypt and Iran, though only in Iran if used for the PO’s stated purpose. POs get exemption from income tax on donations received but not from paying VAT in Morocco; VAT-free status is an ascribed prerogative in Israel; VAT, stamp duty, and real estate tax are not exempt in Türkiye.
- In Israel, POs pursuing a “public purpose” related to religion, culture, education, science, health, welfare, sport, or any other objective approved by the Minister of Finance (and have seven members unrelated to each other, utilize income to pursue a public purpose, and report to the authorities regularly), are eligible to receive income tax exemption.

III. Cross-Border Philanthropic Flows

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

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

- Most restrictions in these MENA countries on “cross-border philanthropic flows” in the recent past have been primarily for security concerns, economic sanctions, and “liquidity” crises. The 13 countries, for diverse reasons, use varied mechanisms to regulate the sending of cross-border donations.
 - In Saudi Arabia and the UAE, sending donations overseas does not require approval but must be channeled through official POs (paying an “administrative fee”).
 - In Lebanon, sending donations overseas is not subject to government regulation; however, banks must record the intended use of the funds sent overseas.
 - In Iran and Israel, no fees nor taxes are imposed for sending philanthropic contributions abroad.
 - In Kuwait, sending donations overseas, cash or in-kind, does not incur any fee or duty; however, prior written approvals are required from the Ministries regulating PO “activity” and supervising fund transfers overseas.
 - In Bahrain, POs are obligated to obtain government approval to send donations abroad.
 - In Türkiye, POs are subject to general overseas money transfer laws, which restrict the “Prevention of Financing of Proliferation of Weapons of Mass Destruction.”
 - In Egypt, POs are prohibited from sending foreign currency overseas for liquidity shortages as well as for political reasons.
 - In Jordan, Morocco, and Qatar, cross-border donations are restricted due to security concerns as well as for the protection of “national security interest.”

- Receipt of cross-border donations by POs in these MENA countries varies. Cross-border donations are restricted in some countries, conditional in many, and not restricted in a few countries, as follows:
 - In Lebanon, POs do not need prior government approval, are not required to declare the source of the funds, and do not pay any fee to receive funds from abroad through bank transfers.
 - In Sudan (since April 2023) and the UAE, POs may receive overseas donations.
 - In Türkiye, POs do not need prior government approval but must notify the government.
 - In Iran, POs do not need approval for receiving donations from regional and international communities and United Nations agencies, as detailed by the Ministry.
 - In Bahrain, donations are permitted from countries and agencies selected by the government.
 - In Egypt, Jordan, Kuwait, and Qatar, POs must receive governmental before receiving any gift, grant, or donation (mostly through “electronic platforms”).
 - In Morocco, POs with “public benefit” status may receive overseas donations by paying applicable taxes.

- Israel (“from foreign state entities”) and Saudi Arabia are not allowed to receive overseas donations.

IV. Political Environment

To what extent is the political environment favorable for philanthropy?

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

- Key literature on civil society identifies its five features: organized; private; voluntary; self-governing; and nonprofit distributing (Salamon, et al., 1999). A civil society, or a Type 1 civil society, is about collective action for utility creation, not for activism (i.e., campaigning for a particular policy or changes in the political or social system or policy). The latter is called a Type 2 (Edwards and Foley, 2001), or political society (Linz and Stepan, 1996). If this differentiation is appreciated, a government’s position on POs may be understood better. The PO (civil society) space is shrinking world-wide (Anheier and Toepler, 2019), and no government in the world now allows people to support any philanthropic cause or organization of their choice. Some countries, for example Türkiye in the MENA region, once had a congenial environment for PO operations in the past, but not anymore.
- The seven monarchies have introduced legal measures to increase opportunities for POs to operate. For example, Saudi Arabia and the UAE (i.e., three of its seven emirates, or states) allow POs to raise funds and create online platforms for that purpose. These online platforms create business opportunities for citizens and their expatriate partners, doubling up as a government monitoring agency (as they are under legal obligation to decline possibly illegitimate transactions and flag suspicious transactions).
- Some monarchies offer financial support, such as seed funds, to promote corporate philanthropy so POs can secure necessary funding for their projects and development programs (e.g., Bahrain); a Societies Support Fund to encourage PO participation in policy implementation (e.g., Jordan); and monetary provisions for in-built PO participation in public projects (e.g., Qatar, Saudi Arabia).
- The republics with elected governments, while restricting PO space, are encouraging the private sector in a Tripartite Engagement to benefit POs that aim to support and complement the social safety net and basic service provision programs of the government to the poorest and vulnerable groups (e.g., The National Alliance for Civil Society in Egypt). Meanwhile, the evident executive-aggrandizement (by constraining the Judiciary, as in Israel, or by empowering the regulating agencies, as in Iran) are limiting PO operation.
- These MENA countries are either encouraging (as in the GCC countries) or discouraging PO activities (as in the rest of the countries). These actions, however, appear to be reactive, without any substantive or proactive policy design. This situation makes PO functioning problematic in both groups of countries.
- The lack of clarity in the laws (e.g., for a definition of civil society, a process of dealing with POs, or a set of criteria determining POs’ public benefit status) remains an issue and affects PO functioning and growth in Egypt, Iran, Jordan, Qatar, and Türkiye.
- Certain government policies in these MENA countries are helpful for PO functioning. For example, governments are channeling funds to POs (in Egypt, Qatar, Morocco, and Saudi Arabia); allowing the creation of electronic fundraising platforms as nonprofit companies (in Bahrain, Qatar, Saudi Arabia, and the UAE); and fostering public sector partnerships with the private and nonprofit sectors (in Egypt, Iran, and Saudi Arabia).

V. Economic Environment

To what extent is the economic context favorable for philanthropy?

Table 1: Economic growth in terms of GNI/per capita in PPP\$, 2021–2023

	GNI/Capita in PPP\$, 2021	GNI/Capita in PPP\$, 2023	Growth 2021–23
Bahrain	50850	60090	18.17
Egypt	15360	17990	17.12
Iran	15040	17900	19.02
Israel	45530	53340	17.15
Jordan	9070	10360	14.22
Kuwait	58120	67730	16.53
Lebanon	11090	N/A	N/A
Morocco	8460	9600	13.48
Qatar	107190	N/A	N/A
Saudi Arabia	48460	55290	14.09
Sudan	3290	3110	-5.47
Turkey	31230	43700	39.93
UAE	68790	83750	21.75
World Average	19606.99	22855	16.57

Source: Calculated from World Bank data by the author.

- Some countries, apart from the COVID effect, have suffered economically from war and sanctions. But, as in the past crises, these MENA countries have shown resilience by gaining comparatively impressive growth in terms of per capita income during the 2021–2023 period. Per capita income for the 13 countries in 2021 ranged from PPP\$3,290 (Sudan) to PPP\$107,190 (Qatar). Sudan, due to political turmoil, is the only country that recorded an economic decline during the period, though World Bank data are not available for Qatar and Lebanon. Economic growth in the other ten countries is noteworthy, most particularly in Türkiye (39.93%), followed by the UAE (21.75%), and Iran (19.02%) (Table 1).
- These growths were experienced even under difficulties. Türkiye faced inflation (resulting from currency devaluation) and a refugee influx, and the UAE experienced a refugee crisis and a high percentage of expatriate population (90% of the total). Iran suffered from economic sanctions as the World Bank (2021) observes “economic sanctions are successful in achieving political goals, can hurt the civilian population.” POs in these MENA countries working with the people have shown the capacity to fulfill many needs. The governments, however, mindful of the causes for the crises and volatile situations in neighboring countries, are trading carefully.
- The GCC countries, since a mass uprising in Tunisia in 2010, and especially because of social pressure from different tribes, began to create more economic opportunities for the citizens, including allowing them to create “sleeping partnership” companies for even offering public services. The new legal provision in Saudi Arabia and the UAE to create nonprofit companies for online fund raising and transaction is one such opportunity. It itself is an extension of POs, and its fundraising help other POs to expand.

VI. Socio-Cultural Environment

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

- People in these MENA countries are very religious and tend to follow their religions' dicta when giving. The governments also promote religious giving, not only for the followers of the main religion, but also for the other religions practiced in the region (e.g., Christians and Hindus make up 13% and 6% of the UAE's population of ten million).
- Muslims in all countries practice giving in many forms, including "obligatory charity" (zakat), voluntary charity (sadaqa), and giving for pleasure (infaq). Other religiously guided traditions of giving are also practiced by the followers of Christianity, Hinduism, and Judaism.
- Studies have shown at least two trends that are positive for charity, not for POs. First, because of close bonds among people (due to family and tribal connections), "giving" is practiced as a "family responsibility." Second, many Muslims think that zakat cannot be given to POs because the Qur'an mentions "eight groups of people" as its recipients, not any organization.
- The *Individual Giving and Philanthropy in Türkiye 2021* report highlights an increase in the "median" individual donor who prefers not to give through POs because their donation amount is too small, or they don't know the organization well. Trust, in this case as in other countries, is about religious integrity, not about financial accountability. There are concerns that the collected zakat may not be used for activities mentioned in the Qur'an.
- In many countries (e.g., Lebanon, Sudan, Türkiye), because of wartime, economic, or political uncertainties, or the arrival of refugees, residents remain true to their "social values," which are rooted in religious traditions of giving to "people in need" and "people in difficulty." As such, it is common for people to come forward to offer shelter, food, emergency services, and health care directly or through POs. The situation is similar in Israel.
- Certain social or community values attached to the tribal norms have been obstacles for the development of POs in these MENA countries. For example, if a person's financial difficulty makes her dependent on a PO or apply for a job outside (of the clan's respective jurisdiction), it is perceived as an ayb (عيب or failing, stain, or shame) for the clan chief. There is less ayb in receiving hand-outs from the ruler or working for the governments (cf., Harry, 2007), since the former reinforces the rulers' generosity, and the latter brings prestige along with social benefits for the family (and ultimately for the tribe). Even the two monarchies with the lowest level of income/capita among the monarchies, apparently for the above reason, do not allow POs to work for the provision of basic needs or food. The other, richer, monarchies allow delivery of basic needs for expatriate people in need.

VII. Climate Change and Philanthropy

Please provide a brief summary of the role of philanthropy as it pertains to climate change.

- The issue of climate change borders on advocacy and is not within the purview of POs in these countries, except for Türkiye. Even in Türkiye, "despite available funding options for climate and justice initiatives domestically and internationally, there remains a lack of efficient support for such movements" (2025 GPEI Türkiye).
- In the monarchies, the climate issue is often enthusiastically raised by the government (e.g., in Bahrain, Saudi Arabia, Morocco, Qatar, and the UAE). Some environmental POs

established in Saudi Arabia, specifically to undertake social and environmental impact studies of urban activities.

- The government response to climate change in other countries varies. For example, governmental response on the matter is nonexistent in Iran; inconsistent in Kuwait; nonchalant in Egypt, Jordan, and Türkiye; and sporadic in Israel (i.e., not supportive). Because of the multifaceted structure of the Lebanese government, policy decisions in Lebanon are “impacted by climate change skepticism or denial within the government”. But, at the same time, the “government encourages the private sector” and “relies” on philanthropic sector for “involvement and investment in environmental projects and climate change mitigation” (2025 GPEI Lebanon).
- There are basically two streams of climate change mitigation funding: domestic (from government and private foundations) plus international funding, as in Egypt, Jordan, Morocco; and only domestic funding (from government, private foundations, and individuals) as in Bahrain, Saudi Arabia, Kuwait, Qatar, Türkiye, and the UAE.

VIII. Emerging Trends in Philanthropy

What major events prompted philanthropic responses, and what sources of funding addressed them?

- To expand PO space, governments in these MENA countries offer public funds that are always conditional (as in Egypt, Iran, Jordan) or they offer partnerships in public projects (as in Egypt, Kuwait). These actions serve two purposes: reduce the disaffected people’s desire for advocacy and allow governments to monitor PO activities more closely.
- An opening up to philanthropy may be imposed (because of international donor agencies, as in Jordan), or strategic (as in the GCC countries, where the leadership, after the fall of the regime in Tunisia, understands the regional mood and endeavors to prevent mishaps or political unrest). In Qatar, there was pressure from the FIFA due to complaints about workers’ working and living conditions during the construction of venues for the 2022 FIFA World Cup. In Dubai (UAE), there was a need to mobilize volunteering for the EXPO 2020 in order to showcase a vibrant “civil society.”
- POs are significantly influenced by digital technology. Nonprofit companies are using online platforms, for fundraising or giving, in these MENA countries, especially in Bahrain, Qatar, Saudi Arabia, and the UAE (where giving apps have become popular). Meanwhile, religious influencers have become active in online fundraising for philanthropic causes and organizations (as in Kuwait).
- Efforts to professionalize the nonprofit sector in Kuwait, Saudi Arabia, and the UAE, and the formation of a civil society academy in Egypt, are novel developments in the region.

What are the main lasting innovations or impacts in the nonprofit sector and philanthropy in response to the COVID-19 pandemic?

- Innovations in the nonprofit sector and philanthropy resulting from responses to the COVID-19 pandemic show permanency. For example, crowdfunding in all countries; Corporate Social Responsibility (CSR) in Qatar and the UAE; and “Tripartite Engagement” to benefit POs in Bahrain, Egypt, and Jordan have all been on the rise.

- Amid the struggle against the COVID-19 pandemic, these countries faced natural disasters (earthquakes in Syria and Türkiye) and the effects of man-made disasters (the fall of the government in Afghanistan, the Gaza war, the coup d'état followed by a civil war in Sudan, and the war in Ukraine). These experiences increased PO activities. For example Jordanians' support for Palestinian refugees, relief campaigns for Afghanistan and Gaza, and support for Lebanon as it experienced a domestic crisis heightened by the war in Gaza. The effects from these events are likely to continue.

What issues or trends are emerging as significant to the nonprofit sector and philanthropy?

- Rights-based or advocacy POs have never been allowed in some regional countries—including Bahrain, Qatar, Saudi Arabia, the UAE—and are now being restricted in other countries like Egypt, Iran, Israel, Jordan, Kuwait, Morocco, Sudan, Türkiye, and to some extent Lebanon.
- The United Nations suggested the inclusion of NGOs in government development programs, on the premise of “government/bureaucratic failure” (Paul, 1991). Governments in these MENA countries, while promoting a culture of philanthropy, seem to be more mindful of government failure, especially as far as external funding to POs is concerned. These countries’ watchful acts became more intense after Egypt’s crackdown on externally funded POs. There are external reasons, as evident in the creation of a “non-governmental organization” that is “funded largely by the U.S. Congress” because its NGO “character gives it a flexibility” to protect foreign policy interests and “to respond quickly when there is an opportunity for political change” in a recipient country (NED, 2024). Unwelcome external funds force regional governments to restrict PO fundraising activities inhibiting the processes of domestic philanthropy.
- The future of POs in these MENA countries is precarious. Even POs focused on the provision of goods and services are likely to face strategic “co-optation” (e.g., governments offering public funds that are always conditional, partnership in public projects, regulating overseas funds for defined projects, allowing PO fundraising only through government-approved online platform). The governments may not benefit from co-optation, but may, in witnessing many overseas-funded POs’ donor-serving actions worldwide, find it important.

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