



**LILLY FAMILY
SCHOOL OF PHILANTHROPY**
INDIANA UNIVERSITY

The 2025 Global Philanthropy Environment Index Belarus

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Edited by the Indiana University Lilly Family School of Philanthropy

QUICK FACTS

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

Five main social issues addressed by these organizations: Animals, Arts and Culture, Health and Medical Research, Religion, Sports

Average time established by law to register a philanthropic organization: 0–30 Days

Average cost for registering a philanthropic organization: USD 122

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	1.83	1.90	1.40	2.15	1.90	2.40	1.93
2022 GPEI	2.40	2.0	1.7	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, 2025 *Global Philanthropy Environment Index*

¹ Authors of the 2025 GPEI report are providing updated narratives and scores to the 2022 GPEI report.

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: 1.8

The activity of unregistered public associations and foundations is still prohibited under the Law No. 3254-XII of 1994 on Public Associations, and the ban was maintained unchanged in the new version of this law adopted in February 2023. In practice, the requirement for obligatory registration itself, together with a tough registration procedure, seriously restricts charitable activity and forces informal charitable initiatives to seek registration as well. Article 193-1, which had been removed from the Criminal Code of Belarus in 2019 and provided for a penalty of up to two years imprisonment for operating as a public association, foundation, or religious organisation without registration, was reintroduced into the Criminal Code in 2022 in virtually the same form.

It is known that at least two nonprofit organisations have been the subject of criminal prosecutions in 2022–2023 following the reinstatement of Article 193-1. However, there is a possibility that there could be more such cases. In one registered case, Article 193-1 was invoked in absentia against the director of a court-liquidated hospice in 2021. The authorities frequently and arbitrarily declare undesirable POs to be extremist organisations, and their founders are subject to prosecution. The registration procedure explains how to prepare documents for registration, but meeting all requirements does not guarantee success, as legal grounds for denial are very broadly formulated and provide opportunities for arbitrary interpretation. The procedure for appealing denials of registration in court does exist, but it is not efficient. Coupled with political motivations for denying registration, many POs are unable to obtain legal status. Foreign citizens, even those having permanent residence in Belarus, can't be founders of public associations in Belarus but can be founders of foundations, institutions, and international public associations created in Belarus as well as join and head already registered associations.

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

Score: 1.9

The law determines the governance structure for associations and foundations, while institutions are free to determine their governance structure themselves. The restrictive requirement to define a geographical area of activity in public association charters was removed from the law in 2023. The authorities interfere with organisations' purposes, forcing them to correct their missions in their 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 permitted to do this.

Broadened interpretation of the laws on combating extremism and terrorism was a serious threat in 2021–2023, when the activity of human rights organisations on assisting the accused (including payment for attorneys and assistance to prisoners) was interpreted as funding mass riots or extremism and people and POs who provided such help faced criminal charges. Even helping with legal fees or buying care packages for prisoners is criminalized. For example, in late 2023, the authorities carried out hundreds of raids on people sending care packages and other items to political prisoners. Dozens of people are imprisoned in Belarus for their philanthropic activities to help others because of this practice. Thousands of websites and social media accounts, including the most popular independent media outlets, have been blocked under the pretext of countering extremism.

Reporting requirements for POs were further tightened in 2022–2023. Even the smallest associations, not performing any financial activity and not having any employees, have to prepare a big list of reports. Under the law, a public association can be liquidated for a single violation of the law on street public events and foreign aid legislation. The freedom of speech and the right to privacy are also restricted for POs; state agencies' interference in the activity of the philanthropic sector is often politically motivated.

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

Score: 1.8

Involuntary judicial dissolution is permitted by law for a wide list of reasons, extended in 2023. Since the previous assessment, hundreds of POs have been forcibly closed in Belarus, legal regulation in this sphere has been worsened, and re-registration requirements have been established. During the reporting period, the authorities widely abused the unjustified liquidation of POs. Since 2021, the authorities have been waging a campaign to close POs, resulting in the deregistration of more than a third of existing POs by the end of 2023. About a thousand POs of various forms were forcibly closed, both judicially and extrajudicially, while another 600 organisations opted for self-liquidation due to unbearable legal conditions (often after persistent demands and threats from the authorities). This liquidation campaign has affected many other POs as well. Based on preliminary estimates, as of the end of 2023, there were approximately 400 nonprofit organisations in Belarus that primarily engaged in charitable activities.

Despite objections from various stakeholders, a revised version of the Laws on the Issues of Activities of Religious Organisations was enacted at the end of 2023. This new legislation mandates the re-registration of all religious organisations between 2024–2025. This will necessitate the re-registration of over 3,500 religious communities and churches, many of which are the basis for POs and informal charitable groups. The liquidation of foundations and public associations at the national level is carried out by the court at the claim of the Ministry of Justice. The liquidation of institutions is carried out extrajudicially.

The mechanism of appeal against liquidation decisions is enshrined in law and has been slightly extended; since 2023 it is available for national and international public associations. In practice, however, it is ineffective and politically conditioned by the wishes of the executive authorities. Voluntary liquidation is a rather simple procedure, which is described in a rational way in the laws. Foundations cannot voluntarily liquidate themselves: they need to turn to the court, where the issue of liquidation is decided at special proceeding.

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

The tax system in general does not stimulate businesses or individuals to provide charitable aid, as there are no tax deductions for donors. The legislation applies the mechanism of targeted provision of benefits for corporate donors—tax deductions are also provided not for meeting certain criteria, but for direct inclusion of a donor or recipient organisation in a certain list. For example, Article 181 of the Tax Code of the Republic of Belarus (Tax Code) directly enumerates 17 POs that can be provided with sponsorship aid, to which Belarusian business entities may enjoy tax deductions. Aid to any other organisations can be provided by a business entity only from post-tax profit and does not entail any tax deduction. Moreover, directing sponsorship aid to any other organisation except for those enumerated in the Tax Code is treated by regulatory agencies as a potentially risky and suspicious operation which requires special control.

Tax deductions are not provided to corporate donors. The law also stipulates preferences for donations to organisations of a certain kind. For instance, certain amounts of money given by corporate donors to religious organisations, social service institutions, and some sports organisations are exempt from income tax. The corporate donations tax deductions cannot exceed 10 percent of a donor's profit both in the case of the enumerated 17 POs and for donations to organisations of a certain kind. Donations from corporate donors cannot be anonymous and should be formalized through a written contract. Popular crowdfunding platforms that were shut down in 2020–2021 have not fully recovered, and the globally popular Patreon has been inaccessible to users in Belarus since 2022. Some observers note that companies that supported victims of human rights abuses and political repression in 2020–2021 were later subjected to tax audits and even criminal prosecution in retaliation for political disloyalty to the regime.

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

Score: 1.8

POs do not assess the tax environment as favorable. The only benefit is the exemption of membership fees for public associations and donations from individuals and legal entities from income tax for POs. Foreign gratuitous aid is not automatically tax-exempt for POs—a recipient undergoes a separate procedure for tax exemption and such exemption may be refused. POs name a lack of regulation of the tax status for charitable aid to individuals who receive it from POs as an unfavorable measure. Receiving charitable aid from PO listed as an extremist organisation is grounds for prosecution, searches and fines. In some instances, in 2023, the receipt or facilitation of such aid resulted in the prosecution of the recipients and their families.

There is no procedure stipulated by law or governmental regulations for obtaining a tax exemption status. Even when a PO does not have any financial activity, it must submit zero tax declarations every month. In 2023, amendments to the Tax Code removed the option for POs to submit tax returns in person; the only option is to submit online with the special software, which is a significant financial burden for the POs. Any sum received by an individual as a gift, so long as it does not exceed BYN 9,338 (around USD 2,900) in total from all sources within a year, is exempt from income tax.

Donations to orphaned children or persons with disabilities are eligible for tax deductions if they do not exceed BYN 18,660 (USD 5,700) in total from all sources within a year, but the deduction can only be claimed if the donations are received through a special charitable account opened for this purpose. The law does not specify such notions as POs with a special public benefit status, as well as social entrepreneurship. It is a common practice for allegations of tax violations and misuse of funds to be used as a pretext for a criminal prosecution for POs, as well as for initiatives that assist victims of police violence and human rights abuses to be stigmatized.

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?

Score: 1.5

There is no special legislation regulating sending donations abroad. However, these issues are subject to the general law on transnational investments. This law does not consider the specific character of charitable donations and imposes serious restrictions. From 2021 on, there is no longer a need for special authorization from the National Bank of the Republic of Belarus for citizens to transfer money to a foreign account. However, the sender is required to complete a declaration of the non-commercial nature of the transfer.

The full-scale invasion of Ukraine by Russia in 2022 and the sanctions imposed on some Belarusian banks led to complications in the procedures for international bank transfers. Foreign banks view transactions with Belarus as risky, and Belarusian regulators apply counter-sanctions against unfriendly states. Cross-border transfers are subject to new conditions, higher fees, and slower speeds. Often the money does not reach the recipient. Some Belarusian banks have ceased offering cross-border transfers for individuals as a service, while others have declined to transfer funds in US dollars or only transfer large amounts. The most popular financial technology companies also ceased services to users in Belarus. On 24 March 2022, the Western Union money transfer system became unavailable in Belarus. Subsequently, Revolut and Paysera also ceased services, while Payoneer refused to open new accounts for Belarusians.

The imposition of sanctions between Belarus, the European Union (EU) countries, and the United States is creating a challenging environment for cross-border transfers, with fewer opportunities and

higher costs. As a result, bank policy is undergoing a period of dynamic change, making it challenging to plan for such transfers in the medium term. Sending donations abroad to initiatives classified as extremist organisations is often grounds for criminal prosecution. Dozens of donors have been convicted for such donations in 2022–2023, including donations in 2020 via Facebook fundraisers.

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

Score: 1.3

In 2023, it was announced that a law on foreign donations would be drafted to replace the current presidential decree in this area. It is a significant issue, as the decree determines the exhaustive list of purposes foreign financial or in-kind aid can be received for. Regardless of size, the foreign aid received by POs 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 person wants to get tax exemption—otherwise, the aid is subject to a 13 percent tax. Tax exemption for foreign donations requires separate approval by a state body and undergoes a special procedure, which does not always result in a positive decision. Otherwise, foreign donations are subject to income tax.

There is a fee for registration of foreign aid which is 0.5 percent of the amount. Between 2021–2023, the volume of foreign aid received in Belarus has decreased due to several factors, including the deterioration of Belarus’ relations with the outside world, the end of the COVID-19 pandemic, and the impact of sanctions. An online foreign aid registration system has been operational since 2024. Services are provided free of charge via users’ accounts. Cross-border financial operations are under monitoring and control by the government and banks under the anti-money laundering/combating the financing of terrorism (AML/CTF) law. When banks deal with PO transactions, they must check the compliance of the financial transaction with the purposes stipulated by the PO’s charter. NPOs that receive foreign donations are frequently subjected to defamatory attacks in state media, intense scrutiny, and criminal prosecution under the abuse of anti-extremist legislation. The most egregious example was the sentencing of Nobel Peace Prize laureate Ales Bialiatski to ten years in prison in 2023 for smuggling and financing actions that violated public order, based on receiving cash money from abroad for the work of the Human Rights Centre Viasna (HRC Viasna).

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: 2.4

Between 2021–2023, there has been a strengthening of the authoritarian regime, which has resulted in the severe restriction of any independent initiatives, the punishment of any forms of civic solidarity

with political prisoners, and the identification of human rights activities and assistance to victims of police violence and arbitrariness with extremism. Several POs were forced to cease operations or chose to wind down under pressure from the authorities. State officials and media often accuse the philanthropic sector of political engagement, violation of the law, and interference in the internal affairs from abroad.

On the other hand, the PO sector has not been hit as hard by the 2021–2023 crackdown as other sectors of civil society. At least 400 POs continue to operate in the country with charity as their main statutory goal. The authorities are seemingly pushing POs to shift to domestic funding by efforts such as diversifying sources of funding by removing restrictions on domestic sponsorship, indirectly creating mechanisms for aid accumulation, and even introducing new public funding mechanisms. A much-heralded 2022 government initiative to create one charitable foundation resulted in the registration of a foundation that was not accompanied by the elimination of all other POs.

In other words, charitable activities are not discouraged or prohibited by the authorities, and the existence of POs is considered acceptable, in contrast to independent trade unions, which were all closed in 2022, or opposition parties, which were all shut down in 2023. However, any manifestation of political disloyalty of POs is punishable by sanctions, liquidation, and criminal prosecution. The authorities perceive only such charity which is conducted with the approval of the state as acceptable.

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

Score: 1.9

There is no national policy on the development of philanthropy. Legal regulations are determined based on the criteria of ensuring national security, which is falsely understood as the sustainability of the current group’s staying in power. Donations from both domestic and foreign donors are interpreted as legitimate only in cases when they are conducted under the control and upon authorization (formal or informal) of state agencies. At the same time, the main function of charitable aid is to provide additional resources in the fields where there is a lack of public funding, such as libraries or social aid.

Directive instructions about the appropriate objects and purposes to which businesses should allocate charitable funding, is broadly used. That is why there is unequal conditions and access to charitable aid while the planning and adoption of regulative acts and laws in this field are carried out mostly behind closed doors, with minimum involvement of a broad circle of stakeholders. The authorities stifle a culture of grassroots philanthropy, in particular by identifying any online donations as potentially criminal activity linked to an arbitrary understanding of extremism. For instance, in 2023, Minsk saw the installation of advertising billboards bearing the message “If you like to donate, be prepared to accept responsibility” accompanied by a quote from the Belarusian Criminal Code. The same freezing effect on society is exerted by the numerous so-called video confessions of those arrested for donating to POs recognized by the authorities as extremist organisations. In these videos, the donors express remorse, often appearing handcuffed and showing signs of severe beatings. On the other hand, the authorities and their affiliated POs, such as the Belarusian Red Cross (excluded from the International Federation of Red Cross and Red Crescent Societies in

2023), make extensive use of administrative leverage to collect donations at state-owned enterprises and schools.

V. Economic Environment

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

Score: 1.9

Economic conditions are very unstable and represent an obstacle to the success of philanthropy, driven by the lack of freedom of private property ownership and wealth creation. The sanctions and the growing dependence of the Belarusian economy on Russia make POs' economic base dependent on foreign policy factors that are beyond the state's control and difficult to predict. POs met the COVID-19 pandemic challenge head-on, increasing donations and honing philanthropic techniques to raise unprecedented amounts. However, this was followed by new crises in 2021–2023: the surge of repression in 2021 and the involvement of Belarus in the Russian aggression against Ukraine in 2022, which provided a further shock to the economy, the mass population exodus under threats of political repression, and the lowering of the Iron Curtain. The country's economy and philanthropic resource base were negatively affected by these factors.

It is challenging to quantify the full extent of this negative impact due to the closed nature of many statistical indicators of the national economy, the introduction of a policy of sanctions circumvention, and the deliberate distortion of statistical indicators. Gross domestic product (GDP) contracted by 4.7 percent in 2022 due to the war in Ukraine and the imposition of sanctions. However, it rebounded by 3.9 percent in 2023. World Bank economists anticipate that the Belarusian economy will maintain its growth rate of 3.9 percent in 2024–2026 but will eventually decline due to the diminishing effectiveness of the stimulative policy. However, the negative effects on the economy, particularly on labour and innovation, are likely to be long-lasting. The Heritage Foundation's 2025 Index of Economic Freedom ranked Belarus 44 among 44 countries in Europe and 153 out of 184 countries worldwide, with a label "repressed" because of ineffective judiciary, time-consuming bureaucracy, state control and involvement in the economy, lack of regulatory efficiency and flexibility, and marginalization of the small private sector.

VI. Socio-Cultural Environment

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

Score: 2.4

Changes in the value and socio-cultural preconditions for philanthropy in the reporting period are difficult to assess reasonably. This is caused by repressive policies that punish many expressions of civic solidarity and charity but also discourage independent opinion polls. However, there is no doubt that an unfavorable repressive backdrop puts pressures on developed POs, pushing them abroad by threats and violence. But despite this, Belarusian society still retains a values-based potential for philanthropy, which is evident in both grassroots initiatives and underground groups that help political prisoners and victims of human rights violations. There are traditions of charity, but historically there is also a tradition of undermining sustainable forms of POs in Belarus.

After the crowdfunding explosion of 2010–2020, these new forms are now in decline, but they have been replaced by simple networks of fundraisers, often near political groups and religious communities. The non-democratic regime and the absence of rule-of-law do not favor the development of philanthropic POs. 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. 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.

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

- Cancel criminal responsibility for organizing and participating in the activities of an unregistered organisation (Article 193-1 of the Criminal Code) and abolish the ban on the activities of public associations without registration.
- Stop the practice of forced liquidation of POs and restore real opportunities to operate for those organisations previously forced liquidated in 2020–2023, including public associations, foundations and private institutions, trade unions, and their independent associations.

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

- Diaspora giving
- Online/digital giving
- Virtual or hybrid workplace

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

- Decline of democracy
- Increase of nationalism
- Increase of organized religion

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