



**LILLY FAMILY
SCHOOL OF PHILANTHROPY**
INDIANA UNIVERSITY

The 2025 Global Philanthropy Environment Index: South and Southeastern Asia Regional Report

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Edited by the Indiana University Lilly Family School of Philanthropy

SUMMARY

Philanthropy is deeply rooted in the countries included in this South and Southeastern Asia regional report. Although misperceptions abound, there is historical evidence of a strong and enduring spirit of mutual aid and generosity behavior. And, in the latest edition of the Charities Aid Foundation's World Giving Index, three countries in the region, including Indonesia, Myanmar, and Thailand, appeared on the top ten list for most generous countries in the world (CAF, 2024).

While the philanthropic spirit is resilient and universal, the nine countries participating in the 2025 GPEI represent considerable diversity in terms of their respective philanthropy environments, ranging from unfavorable to favorable. Overall, between 2021 and 2023, the region showed a modest overall decline in the philanthropy environment. This change is the result of deteriorating conditions in Myanmar and Vietnam, while the philanthropy environments in India, Nepal, Pakistan, the Philippines, Singapore, and Thailand remained largely stable since the previous reporting period (2018-2020).

Singapore continues to offer the most favorable philanthropy environment in the region; however, the philanthropy environment in Indonesia improved on many factors. Myanmar, Nepal, and Vietnam present the three most challenging philanthropy environments in the region. In these countries, philanthropy organizations faced administrative burdens, restrictions, and broad discretion of government authorities, making it increasingly difficult to register, renew, report, and/or raise funds.

The countries in South and Southeastern Asia experienced some common trends between 2021 and 2023. Across the region, the philanthropic response to COVID-19 recovery efforts and natural disasters was robust and helped underscore the importance of domestic philanthropy. These challenging conditions inspired collaborations among philanthropy organizations as well as between philanthropy organizations and government agencies, even in countries where such collaborations are rare. One lasting impact of the pandemic was the increase in hybrid and virtual work arrangements, reported in every country included in this regional report. One less positive trend was growing government scrutiny over foreign philanthropic inflows, leading to significant delays or reduction of funding for philanthropy organizations.

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.

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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
Mixed	Mixed	Mixed	Mixed	Mixed	Positive	Mixed

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?**

- In most countries in this region, including India, Indonesia, Pakistan, the Philippines, Singapore, and Thailand, individuals are free to associate and form philanthropy organizations. In these countries, the registration process is clear and more consistently applied, requiring minimal government interference. That said, in India, the Philippines, and Thailand, groups engaging in issues deemed “sensitive” by the government, such as human rights or advocacy work, can also face additional hurdles to registration. In Indonesia, zakat-administering organizations face additional registration requirements.
- On the other hand, in Myanmar, Nepal, and Vietnam, the registration process is increasingly challenging due to administrative burdens, inconsistent application of the law, and broad government discretion. Between 2021 and 2023, conditions declined in both Myanmar and Vietnam, which both report further limitations on the permitted scope of work for philanthropy organizations.
- While the registration of voluntary groups is not required, tightened restrictions and increased fines present political and economic risks for unregistered groups in Myanmar and Vietnam.
- While philanthropy organizations in Indonesia, Pakistan, Singapore, and Thailand are free to operate with limited government interference; India, Myanmar, Nepal, and Vietnam all reported excessive government interference in their operations. Examples of government interference included excessive fees, disproportionate penalties, difficult registration renewal processes, reporting requirements, and restrictions.
- Many countries reported challenges with the process of renewing an operating license. India, Myanmar, Nepal, and Vietnam described the renewal process as unnecessarily difficult and slow. For instance, in Myanmar, Nepal, and Vietnam, philanthropy organizations operating in multiple locations must obtain separate approval letters from authorities in each location, with fees assessed for each approval letter. Meanwhile, in India and Nepal, different states have different operating requirements.
- A handful of countries described unique challenges for philanthropy organizations. In Nepal, philanthropy organizations are now required to pay the government to monitor and evaluate their operations. In Vietnam, the government introduced new laws adding restrictions on

public fundraising and collaborations with foreign entities. In Myanmar, philanthropy organizations are restricted from operating in conflict zones. And, in the Philippines, anti-terrorism and anti-money laundering practices have led to operating challenges for philanthropy organizations (e.g., freezing of funds, blocking website access).

- All the countries in this region offer legal guidance on the voluntary dissolution of philanthropy organizations, the circumstances under which the government may close a philanthropy organization, and the process for appealing such decisions.
- The policies on dissolution in India, Myanmar, Nepal, the Philippines, and Vietnam indicate that it is difficult to appeal a government decision to close a philanthropy organization. Meanwhile, India, Nepal, and Vietnam offer examples of inconsistent implementation of these guidelines.
- In Myanmar, the government requires all philanthropy organizations to submit annual reports and can restrict, suspend, or ban an organization based on the content of their report or their failure to submit a report by the required deadline.

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?

- While all the countries in this region offer tax incentives for making charitable donations, some make the process of claiming these deductions/exemptions easier than others.
- Pakistan, the Philippines, Singapore, and Thailand all reported more favorable tax systems, either streamlining the process of claiming tax incentives or offering more incentives. For example, Singapore began offering automated deductions, simplifying the process for donors.
- Most countries in this region limit tax incentives to specific or approved philanthropy organizations, including Indonesia, Myanmar, Nepal, Pakistan, the Philippines, Singapore, Thailand, and Vietnam.
- A handful of countries described the process of claiming tax incentives as challenging, including India, Indonesia, Myanmar, Nepal, and Vietnam.
- Not all philanthropy organizations benefit from tax incentives. In Singapore and the Philippines, registered philanthropy organizations are exempt from tax; however, in Myanmar, Nepal, Pakistan, Thailand, and Vietnam, only approved organizations are eligible to receive tax benefits (e.g., religious and charitable organizations in Myanmar, foundations in Vietnam).
- While the process of claiming exemptions is straightforward in Singapore and Thailand, in other countries realizing available tax benefits can be challenging. Unclear procedures, excessive requirements, or government discretion make it difficult or time-consuming for organizations to acquire tax-exempt status and/or claim tax exemptions in India, Myanmar, Nepal, Pakistan, and Vietnam.

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?

- The Singaporean government stands out in this region for its commitment to providing a favorable environment for sending cross-border donations with the introduction of the Overseas Humanitarian Assistance Tax Deduction Scheme of 2024, which made overseas contributions tax-deductible for the first time, alongside ongoing efforts to promote the country as a resource center for philanthropy in the region.
- Most countries in this region either prohibit or restrict philanthropic outflows. Individuals are not permitted to send cross-border donations from India nor Nepal. Meanwhile, Myanmar, Pakistan, Thailand, and Vietnam all require a pre-approval process. In Myanmar, donations may only be transferred overseas through an authorized bank; meanwhile, Vietnam typically requires transfers to go through state agencies or state-affiliated organizations.
- Many countries claim to limit the sending of cross-border donations to prevent money laundering, a key concern among countries in this region.
- All the countries in this region oversee and limit foreign philanthropic inflows. However, the extent of oversight and regulation varies considerably. In India, Indonesia, Myanmar, Nepal, Pakistan, and Vietnam a pre-approval process is required prior to accepting foreign funds. Some countries, including India and Vietnam, even require pre-approvals on donations from international NGOs legally operating inside the country. Myanmar, Nepal, and Vietnam describe this pre-approval process as particularly onerous. In Myanmar, the government requires foreign donations to be quickly converted into the local currency below the market rate and limits the amount of cash withdrawals.
- The oversight process is more streamlined in Pakistan, the Philippines, Singapore, and Thailand, which require proactive reporting on the source and purpose of the foreign funds. While these countries ostensibly monitor foreign funds to prevent counterterrorism and money-laundering, Pakistan also restricts inflows to a limited scope of activities. While Singapore applies greater oversight on foreign donations to religious organizations, oversight in India is notably higher for organizations engaging in human rights or advocacy work.
- Foreign philanthropic inflows into Indonesia, Myanmar, and the Philippines are reportedly tax-free.

IV. Political Environment

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

To what extent is the political environment favorable for philanthropy?

- Much as the political structures vary significantly among countries in Southern and Southeast Asia, so too do the political environments for philanthropy. While Indonesia, Singapore, and Thailand offer the most favorable political environments in this region, Myanmar represents the most challenging environment. In between are India, Nepal, Pakistan, and the Philippines.
- The Singapore government consistently promotes and supports philanthropy as an approach to nation-building, enhancing collaborations with the philanthropic sector and positioning itself

as a hub for cross-border philanthropy. In contrast is Myanmar, which experienced a civil war and a more serious outbreak of COVID-19 in 2021. The country enacted the Organization Registration Law in 2022, further restricting philanthropy organizations, limiting collaborations, and placing aid workers at risk of arrest or violence.

- While many governments have engaged in positive collaborations with philanthropy organizations, these collaborations are often limited to select organizations or limited to disaster relief efforts. In Myanmar, Nepal, and Vietnam, the government works to restrict rather than enable philanthropy organizations.
- As debates over what is defined as philanthropy continue, umbrella organizations have worked to decode the distinct nature of philanthropy in Asia. One finding is that philanthropy is more closely tied to government in Asia compared to philanthropy in Europe and North America (APC, 2022; IOP & McKinsey, 2024).
- While Singapore and Indonesia introduced public policies and practices to strengthen and incentivize philanthropy, policies and practices in Myanmar, Nepal, and Vietnam constrain philanthropic organizations. While Myanmar and Vietnam passed more restrictive laws, Nepal began requiring philanthropy organizations to pay the government to conduct monitoring and evaluation.
- India, Pakistan, the Philippines, and Thailand present a more balanced environment, with these governments seemingly supporting philanthropy while also trying to prevent terrorism and other unwanted foreign influences. That said, a proposed amendment to India's CSR law requiring philanthropy organizations to spend funds within the year risks limiting the potential for those funds to support lasting change.
- One concerning trend in this region was the establishment of government-run national relief funds in India, Indonesia, Pakistan, the Philippines, and Vietnam. Besides potentially channeling funds away from independent philanthropy organizations, this practice raises concerns about a government's ability to effectively undertake three roles simultaneously, as regulator, recipient, and donor of philanthropic funds (Wang et al., 2024).
- In Indonesia, the government has different policies and practices for religious and non-religious philanthropy organizations. While working to centralize and encourage the channeling of zakat funds through approved religious organizations, the government more strictly regulates non-religious philanthropy organizations.

V. Economic Environment

To what extent is the economic context favorable for philanthropy?

- Despite on-going impacts of the pandemic, the economic context proved favorable for philanthropy in India, Indonesia, Singapore, and Thailand. India experienced growth in domestic philanthropy, thanks to growth in contributions from the CSR law, high-net-worth individuals, family philanthropy, and retail philanthropy. Though economic growth slowed by 2023, Singapore's economy remains stable while the government keeps corruption low and offers a welcoming environment for foreign family offices. Despite an aging society and slowing economic growth, Thailand worked to improve the economic environment by enabling foreign inflows. Even Vietnam, where corruption remains a key concern, experienced strong GDP growth, which supported domestic philanthropy.
- Economic conditions were far more challenging in Myanmar, Nepal, Pakistan, and the Philippines. Myanmar faced a currency devaluation, restrictions on foreign currency, and food

and power shortages while foreign direct investment declined. Nepal experienced great instability because of imposed limits on foreign direct investment, corruption, low domestic production, cooperative mismanagement, and the closing of many small businesses. In the Philippines, high poverty, armed conflicts, and climate crises all negatively impacted domestic giving. GDP growth declined and poverty rose in Pakistan, with rising inflation, a large informal labor market, and an increasing number of natural disasters.

VI. Socio-Cultural Environment

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

- Across Southern and Southeastern Asia, philanthropy is deeply rooted in religious, cultural, and family traditions. Buddhism, Catholicism, Hinduism, and Islam all encourage charitable giving, particularly giving to religious organizations, as is the case in India and Indonesia. Mutual aid, solidarity, and collective giving practices are commonly shared cultural values, clearly exhibited by the public's response during the COVID-19 pandemic and following natural disasters. India and Vietnam stress the role of the family in giving decisions, while Indonesia, Myanmar, Pakistan, and Singapore highlight religious and cultural influences. In Thailand, the royal family has actively engaged in philanthropy, which is believed to have influenced the high rate of domestic giving in the country (Unchanam, 2022; CAPS, 2024).
- Notwithstanding this strong orientation toward philanthropy, recent scandals and negative media attention have hampered the public's willingness to give and/or damaged trust in philanthropy organizations, particularly in Indonesia, Nepal, the Philippines, Thailand, and Vietnam. In Indonesia, the 2022 revelations concerning Aksi Cepat Tanggap appeared to slow philanthropic giving for several months, although the negative effect was reversed by 2023 (Hasyim, 2022). The government in Singapore and Vietnam have both taken steps to try and prevent future scandals by using the regulatory framework to encourage good governance practices. While the government of Vietnam added new guidelines for soliciting, distributing, and reporting on donations received (i.e., Decree 93/2021), the country still lacks a transparent regulatory framework, which is necessary to increase public trust in philanthropy organizations.

VII. Climate Change and Philanthropy

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

- The countries in the Southern and Southeast Asian region are especially vulnerable to the effects of climate change (Vigil et al., 2024). As one of the most disaster-prone regions in the world, it makes sense that India, Indonesia, Nepal, Pakistan, the Philippines, Thailand, and Vietnam all list climate change as a significant issue requiring attention. Meanwhile, the environment is among the top five causes in which philanthropy organizations in this region are working to address. Nevertheless, philanthropy organizations in this region face important barriers to engaging effectively in climate change issues, such as a lack of technical understanding about climate change, limited or declining access to public funding for climate change, and low levels of cross-sector collaboration (WEF, 2023).
- Governments in this region offer varying levels of support for climate change and environmental policy. The governments of India, Myanmar, Nepal, Pakistan, the Philippines,

Singapore, and Thailand all encourage philanthropy and private-sector organizations to engage in activities to address climate change. The most supportive countries are India and Singapore, while support from the governments of Myanmar and Thailand is inconsistent or unclear. Meanwhile, environmental issues tend to be politically sensitive in both Thailand and Vietnam, which makes it challenging for philanthropy organizations to do meaningful work on climate change issues in these countries.

- While philanthropy organizations in India, Myanmar, and Singapore rely on domestic sources of support for climate change activities, both public and private, international government is the primary source of support for philanthropy organizations working on climate change issues in Nepal, Pakistan, the Philippines, and Vietnam. In Indonesia, India, Nepal, Pakistan, the Philippines, and Thailand, most of the funding that philanthropy organizations receive is designated for adaptation initiatives rather than mitigation. Although Nepal, Pakistan, and Vietnam are most vulnerable to climate change, the philanthropic resources available do not match the needs in these countries.

VIII. Emerging Trends in Philanthropy

What major events prompted philanthropic responses, and what sources of funding addressed them?³

- The Southern and Southeastern region faced a large number and variety of natural disasters between 2021 and 2023, including hurricanes, earthquakes, cyclones, typhoons, and flooding. These events compelled strong philanthropic responses, most notably in Myanmar, Nepal, Pakistan, the Philippines, Thailand, and Vietnam. Across the region, domestic support proved critical, while Nepal, Pakistan, and the Philippines relied more heavily on international support for recovery efforts.
- During this period, Indonesia, Myanmar, Singapore, Thailand, and Vietnam continued to rely upon philanthropic support to overcome lasting effects of the COVID-19 pandemic. While Indonesia, Singapore, and Thailand relied primarily on domestic funds, Myanmar and Vietnam depended more both on international and domestic support.
- Conflicts, military coups, and violence in Indonesia, Myanmar, and the Philippines provoked philanthropic responses. While Indonesia depended primarily on domestic support, Myanmar and the Philippines welcomed support from both foreign and domestic sources.
- Other major events prompting a philanthropic response included the ongoing air pollution crisis in Thailand, a tragic building fire in Vietnam, rising inflation in Pakistan, and nation building in Singapore.

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

- Across the region, the COVID-19 pandemic forced the philanthropic sector to speed up the adoption of information technology. One popular adaptation was the move to hybrid and virtual work arrangements, which remains popular across the region. A second change was an increase in online crowdfunding, still practiced in all countries apart from Nepal.
- During the pandemic, individuals and organizations naturally came together to address arising needs and demands. This experience led to increased collaborations among

³ Note: This section was not addressed by the India country expert.

philanthropy organizations during this period in India, Indonesia, Myanmar, Nepal, the Philippines, Singapore, and Thailand. The experience also inspired collaborations between philanthropy organizations and government agencies, which continue in India, Indonesia, Nepal, Pakistan, the Philippines, and Singapore.

- Regarding fundraising practices, India, Indonesia, Pakistan, the Philippines, Singapore, and Thailand reported more flexible tax benefits after the pandemic, while diaspora giving continued in India, Myanmar, Nepal, Pakistan, and the Philippines.
- In some cases, COVID-19 helped draw attention to vulnerable populations, some of whom continue to receive philanthropic support in India, Nepal, the Philippines, and Singapore, such as migrant workers, LGBTQ+ community members, landless or homeless individuals, indigenous groups, prisoners, and the unemployed.

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

- For most countries in this region, crowdfunding is a significant trend, while climate change/environmental conservation is a key issue for the nonprofit sector and philanthropy.
- Other popular issues include gender equity (in Indonesia, Pakistan, the Philippines, Singapore, Thailand, and Vietnam) and social justice and equity (in Myanmar, Pakistan, the Philippines, Singapore, Thailand, and Vietnam).
- One concerning trend is the decline of democracy in India, Myanmar, Nepal, Pakistan, the Philippines, and Vietnam. Meanwhile, Thailand is the only country reporting an increase in democracy, with its first elections taking place in 2023, twelve years after a military coup.
- Other reported trends include the continued professionalization of the nonprofit sector in India, Indonesia, Pakistan, and Singapore; the influence of media journalism in Myanmar, Pakistan, and the Philippines; the rise of nationalism in India, Myanmar, and Vietnam; an increase in organized religion in India and Nepal; and the adoption of Artificial Intelligence (AI) in Indonesia and Pakistan.

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