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Lawtrend

is a group of professionals who work together using legal research and educational methods for the realization and effective protection of human rights and freedoms.

Dear Readers,

We are pleased to inform you that we are planning, in 2024, to continue publishing our newsletter and bringing you up-to-date news on the legal situation of civil society organizations in Belarus, including new legislation, policy-making, and law enforcement practices.

The first issue of *LawtrendMonitor* for 2024 presents an overview of the situation with freedom of association and civil society organizations in January 2024. It traditionally contains information on new normative legal acts concerning civil society organizations adopted in the Republic of Belarus, as well as legislative drafting activities in this area. You can familiarize yourselves with the Plan of action to amend the Charter in connection with the new requirements of the law "On Public Associations", as well as with the new requirements to tax declaration. We kindly offer our readers who are staying outside the Republic of Belarus and planning to arrange their life and work in Georgia, Lithuania or Poland to subscribe to our Telegram-bot with important information on legalization, taxation, obtaining the status of an individual entrepreneur, establishment and activity of commercial and non-commercial organizations in these countries. We kindly ask you to fill in a questionnaire on access to financial services.

Situation of Civil Society Organizations

1. *Lawtrend* experts prepared a review of the situation of freedom of association and the environment for civil society organizations in Belarus in January 2024. It is available on the [Lawtrend website](#).

Legislative News

2. On December 27, 2023, [the Law of the Republic of Belarus No. 328-Z "On the Republican Budget for 2024"](#) was adopted.

According to the law, public associations can be allocated funds from the republican budget by the decision of the President of the Republic of Belarus.

The law establishes the allocation of budget funds to the following public associations: Public association "Union of Writers of Belarus" (funding amount - 613,792.0);

Public association "Belarusian Republican Youth Union" (funding amount - 12,818,487.0).

3. [The Law of the Republic of Belarus dated December 30, 2023 No. 334-Z](#) adopted the Law of the Republic of Belarus dated December 17, 1992 No. 2054-XII "On freedom of conscience and religious organizations" in a new edition. The new provisions of the law come into force six months after its official publication, on July 6, 2024.

The document expands the list of grounds for the liquidation of religious organizations, tightens the requirements for their registration and operating procedures, and introduces regulation of missionary activity. Thus, to create a republican religious association, it must include either local religious associations representing all regions and the city of Minsk, or religious communities from all regions of Belarus and the city of Minsk. The number of the latter required to create a republican association has been increased from 10 to 15. It is also determined that at least one of the communities must operate for at least 30 years (20 years in the current law).

Law No. 334-Z establishes for all religious organizations registered before July 6, 2024, the obligation, within a year after this date, to bring their charters into compliance with the new requirements of the law on religious organizations and undergo the re-registration procedure or make a decision on liquidation.

Law No. 334-Z also amends the Civil Code of the Republic of Belarus. It states that a public association or religious organization, in respect of which a court decision on liquidation has entered into legal force, shall appoint a liquidation commission (liquidator) itself. If within two months from the date of entry into force of the court decision, the liquidation commission or liquidator is not appointed, the responsibility for carrying out the liquidation passes to the registration authority. Changes to the Civil Code come into force one year after official publication, from January 6, 2025.

It is also determined that property may be assigned to a religious organization by the right of operative administration.

Changes to the Civil Code come into force one year after official publication, from January 6, 2025.

4. On 27 December 2023, the Law of the Republic of Belarus No. 327-3 "[On Amendments to the Laws on Taxation](#)" was adopted.

According to this law, a number of amendments to the Tax Code of the Republic of Belarus came in force from 1 January 2024.

In particular, the rates of some taxes for both individuals and legal entities are changed. A progressive taxation system was introduced, i.e. income tax and profit tax rates for individuals and legal entities now depend on the level of their income. Thus, people who receive income from sources in Belarus that exceeds 200 thousand Belarusian rubles per year are obliged to pay income tax at the rate of 25% (instead of the standard rate of 13%). The amount exceeding 200 thousand Belarusian rubles must be taxed at the rate of 25%. The total income of individuals includes incomings under labor and civil contracts as well as dividends. The tax authority calculates tax on the excess amount on the basis of a tax declaration submitted by an individual not later than 31 March following the reporting year. In this case, benefits and reliefs do not apply to this amount.

From 1 January, the amounts of certain incomes which are not subject to income tax are increased. Thus, a tax-free amount received by an individual as a gift from all sources during a year is increased from 9,338 to 10,431 Belarusian rubles (gifts from close relatives, regardless of the amount, are not taxable). The amount of non-taxable gratuitous (sponsorship) aid, as well as donations received to charitable accounts of people with disabilities, orphans, and children without parental care increased from 18,660 to 20,843 Belarusian rubles in total from all sources during a tax period.

As before, non-profit organizations that do not carry out entrepreneurial activities are not required to submit annual reports and accounting policies to the tax authorities.

New forms of tax control are introduced, including surveys of taxpayers without tax audits.

5. [The Law of the Republic of Belarus "On Management of Waste"](#) is set out in a new version by the Law of the Republic of Belarus No. 333-3 dated 29 December 2023.

The main provisions of the law are to come into force from 6 October 2024.

6. [The Law of the Republic of Belarus of 3 January 2024 № 337-3](#) supplemented the Law of the Republic of Belarus of 3 January 2002 № 77-

3 "On Combating Terrorism" - collection service workers of an organization enlisted in cash collection and/or transportation of cash, other valuables which are engaged in protecting objects, escorting and providing of security of individuals and vehicles in the zone of a counter-terrorist operation are entitled to use physical force, weapons and ammunition in accordance with the procedure and under the terms established by the Law of 8 November 2006 No. 175-3 "On Security Activities" for paramilitary guards.

The Law came into force on 1 January 2024.

7. [The Resolution of the Council of Ministers of the Republic of Belarus No. 944](#) of 27 December 2023 established a new amount for the basic unit - 40 Belarusian rubles.

Recall that the base unit is used for determining the amount of fines, state duties, notarial tariffs, etc.

8. [The Resolution of the Council of Ministers of the Republic of Belarus No. 958](#) of 28 December 2023 amended the procedure for certification of an employee of a consumers` association, in particular, the procedure for confirming the fact that the persons being certified work at a consumers` association or at an organizational structure that is part of it.

The Resolution will enter into force on 5 April 2024.

9. [The Resolution of the Council of Ministers of the Republic of Belarus No. 961](#) dated 28 December 2023 approved the Concept of the development of the national cultural space in all public life spheres for 2024-2026.

The Resolution entered into force on 6 January 2024.

10. [The Resolution of the Council of Ministers of the Republic of Belarus No. 24](#) "On Legal Education of Citizens in 2024-2029" of 12 January 2024 established the action plan on legal education of citizens in 2024-2029.

The Resolution entered into force on 17 January 2024.

11. [The Resolution of the Board of the National Bank of the Republic of Belarus No. 472](#) dated 20 December 2023 approved the Instructions on Procedures for Cash Operations and Cash Settlements.

The Instructions establish a unified procedure for cash operations involving cash in Belarusian rubles and/or in foreign currency, as well as cash settlements in Belarusian rubles between legal entities, their separate

subdivisions, and individual entrepreneurs in the territory of the Republic of Belarus.

12. On 19 January 2024, [new regulations](#) of administrative procedures under subparagraphs 9.8.1 "Obtaining a license to carry out activities related to recuperation of children abroad", 9.8.2 "Changing a license to carry out activities related to recuperation of children abroad", and 9.25.3 "Obtaining a permit to travel abroad for recuperation of general and special organized groups of children and their accompanying persons confirming the humanitarian nature of the trip" of the unified list of administrative procedures carried out in relation to economic entities came into force.

The amendments were introduced by the Resolution of the Presidential Property Management Department of the Republic of Belarus No. 15 of 26 December 2023.

The approved regulations list the documents and (or) information required for implementing the administrative procedures, their timeframes and proceedings.

Action algorithm for amending the charters of public associations in connection with the new law requirements.

13. March 4th is approaching - the deadline for public associations to bring their Charters into compliance with the new requirements of the Law of the Republic of Belarus "On Public Associations".

We offer public associations that have not fulfilled this requirement of the law so far the [action algorithm](#) to assess the need to amend their charters, to prepare and submit documentation for registering such amendments.

NGOs electronic tax declaration.

14. From 1 January 2024, all non-profit organizations (except those in the process of liquidation) must submit tax declarations, in the event that the obligation to submit them arises, in electronic form.

On 30 December 2022, the Law of the Republic of Belarus "On Amendments to Laws on Taxation Issues" (hereinafter referred to as the Law No. 230-3) was adopted. Item 15 of Article 2 of this law provides for the exclusion of the words "non-commercial organizations not engaged in entrepreneurial activity" from the second paragraph of item 4(1) of Article 40 of the Tax Code.

For more details on electronic declaration and submission of declarations in electronic form, as well as exemption from the obligation to provide declarations by a NPO, see the *Lawtrend's* [publication](#).

Telegram-bot for Belarusians staying in Georgia, Lithuania and Poland.

15. We kindly invite you to join the Telegram bot providing structured information on individuals`legalization, obtaining resources, and taxation; opening, reporting, and taxation of individual entrepreneurs; foundation, registration, financial activity, reporting and taxation of commercial and non-profit organizations in Georgia, Lithuania and Poland.

[The Telegram bot](#) was developed on the basis of the Guidelines for arranging life activities for foreign citizens in [Georgia](#), [Lithuania](#) and [Poland](#) prepared by country experts.

Survey on access to financial services abroad.

16. Many exiles experience problems with opening bank accounts, frozen assets on their bank accounts, slow banking transactions. ECNL is working to analyze the most common challenges CSOs and their activists in exile or relocation face when accessing financial services and identify opportunities for improving the cooperation between financial service providers and CSOs.

[The survey](#) is available in English, Arabic, French, Russian and Spanish and enables anonymous collection of data, without saving any personal information unless participants themselves provide personal data in response to the questions.