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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,**

This *LawtrendMonitor* presents reviews of the situation with freedom of association and the situation of civil society organizations for 2023 and for March 2024. It traditionally contains information on new normative legal acts adopted in the Republic of Belarus and related to civil society organizations. You can familiarize yourselves with the content on foreign funding in Belarus: amounts of foreign aid, changed electronic submission of documents by recipients, and the new legal framework for gratuitous (sponsorship) aid. The newsletter contains information on the report of the UN High Commissioner for Human Rights on the human rights situation in Belarus. We would like to remind you about reporting: by 1 April, individuals - residents of Belarus – must submit a tax return and public associations must report to the registration authority.

**Situation of civil society organizations**

1. *Lawtrend* experts have prepared an overview of the situation with freedom of association and legal environment for civil society organizations in Belarus in March 2024. It is available on the [Lawtrend website](#).

**Legislative News<sup>1</sup>**

2. The [Code of Civil Procedure of the Republic of Belarus](#) of 11 March 2024, No. 359-3 is aimed at regulating social relations in considering and resolving civil cases.

The Code, in particular, establishes transition of all courts to reviewing court decisions in three instances (appeal, cassation, and supervision); expanded use of extrajudicial methods of adjustment of disputes (mediation, negotiation, and conciliation).

The main provisions of the Code are to come into force on 1 January 2026.

3. [The Law of the Republic of Belarus No. 357-3 of 5 March 2024](#) "On Amending the Laws" amends the provisions of the following laws:

The Code of the Republic of Belarus on Subsoil;

The Law of the Republic of Belarus No. 93-3 of 9 January 2006 "On Hydrometeorological Activities";

<sup>1</sup> More briefly than in the Russian version.

The Law of the Republic of Belarus No. 204-3 of 27 December 2010 "On Renewable Energy Sources".

The main provisions of the law are to come into force on 9 June 2024.

4. By the [Decree of the President of the Republic of Belarus No. 96 of 14 March 2024](#), the National Center of Legislation and Legal Information of the Republic of Belarus was created through merging the National Center of Legislation and Legal Research and the National Center of Legal Information.

The document approves the Statute of the Center.

It is established that the Center is a state scientific practical institution that ensures the preparation of draft legal acts, methodological guidance of rule-making activity, legal expertise of legal acts (their drafts), official publication of legal acts, work with legal information, its dissemination (provision), scientific research in the field of law, and training of higher qualification researchers.

5. By the [Decision of the Council of Ministers No. 130 of 27 February 2024](#) "On Amendments to the Decisions of the Council of Ministers of the Republic of Belarus", a number of environmental regulatory acts were amended.

The Resolution is to come into force on 26 April 2024.

6. [The Resolution of the Council of Ministers of the Republic of Belarus No. 144/1](#) "On Amending the Resolution of the Council of Ministers of the Republic of Belarus and the Presidential Property Management Directorate of the Republic of Belarus No. 502/4 of 27 August 2020" of [5 March 2024](#) made adjustments to the Regulation on the Procedure for Receipt of Foreign Gratuitous Aid to the Republic of Belarus, Its Registration, Charging a Fee for Its Registration, Accounting of This Aid, and Its Use.

The amendments are primarily aimed at regulating the submission of documents in electronic form by recipients of foreign gratuitous aid to the Department for Humanitarian Activity, as well as their return by the Department to the recipients, including with the use of the [AIS "Humanitarian Activity"](#).

The Resolution entered into force on 8 March 2024.

7. By the Resolution of the Council of Ministers No. 200 of 21 March 2024 "[On Establishing the Amount of Base Rent](#)", the amount of base rent was increased from BYR 16.9 to BYR 17.76 from 1 April 2024.

8. [The Resolution of the Council of Ministers of the Republic of Belarus No. 199](#) "On Medical and Social Rehabilitation of Persons Suffering from Chronic Alcoholism, Drug Addiction, and Substance Abuse" of [21 March 2024](#) approved:

The regulations on the rehabilitation center for persons suffering from chronic alcoholism, drug addiction, and substance abuse;

The instruction on the procedure of medical and social rehabilitation in the rehabilitation center for persons suffering from chronic alcoholism, drug addiction, and substance abuse.

The resolution entered into force on 27 March 2024.

9. [The Resolution No. 5/15/13/9 of 1 March 2024](#) "On Amending the Resolution of the Ministry for Taxes and Levies of the Republic of Belarus, of the Ministry of Finance of the Republic of Belarus, of the Ministry of Labor and Social Protection of the Republic of Belarus, and of the National Statistical Committee of the Republic of Belarus No. 35/54/75/133 dated 28 November 2022" adjusted the form and procedure for filling in the ledger of income and expenditure by the organizations applying simplified taxation system.

The Resolution came into force on 17 March 2024.

10. [The Decree No. 269 dated 29 August 2023](#) "On Measures to Combat Unauthorized Payment Transactions" came into force on 1 March [2024](#). It regulates the procedure for organizing, by the National Bank, of information interaction between law enforcement agencies and payment service providers for exchange of information on unauthorized payment transactions and attempts to commit such transactions, in particular, through the National Bank's automated system of incident processing (ASOI). It is defined which payment transactions are classified as unauthorized and unlawful.

**The situation with Freedom of Association and legal environment for civil society organizations: Review for 2023.**

11. The Lawtrend's experts have prepared [the Review](#) of the situation with Freedom of Association and legal environment for civil society organizations in Belarus in 2023.

In the review you can find information about:

main trends in the field of freedom of association in 2023;

statistics, registration of non-profit organizations;

new legislation regarding civil society organizations;

changes in the sphere of financial activities;

the use of legislation on countering extremism and combating terrorism to suppress civic engagement;

liquidation of NPOs;

administrative and criminal prosecution of representatives of civil society organizations, other pressure on CSOs and their representatives

governmentalization of the non-profit sector, discrediting undesirable organizations.

### **Foreign funding: electronic submission of documents, amounts of aid.**

12. The total amount of foreign aid that passed through the Department of Humanitarian Activity's mechanisms amounted to \$75 million for 2023. This is a 15% decrease from 2022, when it was over \$87 million. Belarus had received over \$102 million in aid in 2021 and over \$91 million in 2020.

This and other information is available in the [content](#) "Foreign Financing: Electronic Submission of Documents, Amount of Aid".

We would also like to draw your attention to the item. 5 of the "Legislative News" section of this newsletter, which provides information on the amended law on foreign donations.

### **Personal tax return on income from abroad.**

13. The deadline for submitting a tax return if there are taxable amounts for the previous year is 1 April 2024.

*Lawtrend* experts have prepared a [content](#) on tax declaring an income received from abroad.

**Law on gratuitous (sponsorship) aid: key amendments.**

14. On 27 March, the Decree No. 112 "On Amendments to the Decrees of the President of the Republic of Belarus" was signed. It introduces significant changes in the regulation of gratuitous (sponsorship) aid in Belarus, amending the decree of 1 July 2005 № 300 "On granting and use of gratuitous (sponsorship) aid."

Lawtrend experts prepared [an informative review](#) of the key changes in the law on gratuitous (sponsorship) aid.

**International reaction to the violation of human rights, including freedom of association, in Belarus.**

15. [Report](#) of the United Nations High Commissioner for Human Rights on the Situation of human rights in Belarus in the run-up to the 2020 presidential election and in its aftermath has been published.

The report reflects, among other violations, the situation with changes in the legislation on public associations, political parties and their re-registration, the liquidation of NGOs, and the expansion of "extremist lists". Separately, the report states that «OHCHR has reasonable grounds to believe that the crime against humanity of persecution may have been committed, along with other underlying acts which may be established as a result of the human rights violations described".

The situation with human rights in Belarus was considered on March 20 at the 55th session of the UN Human Rights Council (HRC).