

Belarusian CSOs registered abroad: no country for old rules

Tatsiana Chulitskaya

Tatiana Kouzina

Natallia Rabava

TABLE OF CONTENTS

<i>Table of Contents</i>	2
Abstract	3
Authors	3
Introduction	4
Research methods and limitations	7
Context around the Belarusian CSOs’ registration abroad	8
Estimation of the number of the Belarusian CSOs registered abroad	12
Interview analysis	13
Analysis of the reasons for registering the Belarusian organizations abroad	13
The Belarusian CSOS’ operations in their dual status: abroad and in Belarus	16
Registration abroad	17
Main problems faced by the Belarusian organizations when operating abroad	17
Closure of the Belarusian organizations abroad	28
Characteristics needed for the Belarusian CSOs to successfully operate abroad	28
The impact of the national context of the countries of registration and international context on the activities of the Belarusian CSOs registered in these countries	30
Conclusions	32
Recommendations on improving the environment for the activities of the Belarusian civil society organizations registered in the EU countries	34
Sources	39

We thank our reviewers for their careful reading of the report and their insightful comments and suggestions.

ABSTRACT

The “Belarusian CSOs registered abroad: no country for old rules” study focuses on the Belarusian civil society organizations (CSOs) operating in Belarus but registered abroad, as well as on the context and specifics of their activities. The paper tackles the reasons for CSO registration abroad, specifics of their “dual functioning” in different countries (in particular, in Lithuania and Poland) and the main challenges they face in their operations. Particular attention is paid to CSO characteristic features needed for the successful operation abroad and the impact of the international and national contexts on these organizations. The paper presents recommendations to different stakeholders as to how to make the operations of organizations under analysis more efficient and effective.

AUTHORS

Tatsiana Chulitskaya, PhD. Academic director of SYMPA; researcher at the Faculty of Political Science and Diplomacy, Vytautas Magnus University (VMU)

Tatiana Kouzina, MA. Board Member of SYMPA

Natallia Rabava, MA. Founding Director of SYMPA

INTRODUCTION

Currently, due to the unfavorable political and legal environment for the activities of civil society organizations (CSOs) in Belarus, some of them have to register as legal entities abroad. According to Freedom House's Freedom in the World¹ and Nations in Transit² reports, for almost two decades, Belarus has been among “not free” countries with the consolidated authoritarian regimes. The pilot issue of the CSO Meter, a regional assessment of the civil society environment in the Eastern Partnership countries, indicates that Belarus has the lowest number of civil society organizations and they are most restricted in their access to funding. Furthermore, there are no framework state documents in Belarus on cooperation between the state and CSOs.³ According to the 2018 CSO Sustainability Index, the legal framework for CSOs in Belarus, despite some progress in 2018, remains the most unfavorable among the East European and Eurasian countries.⁴ Certain improvements in the field of freedom of association (primarily, decriminalization of the activities of unregistered organizations in July 2019) can be regarded as “alleviating” circumstances for the registration and activities of non-governmental organizations in the country; however, they do not generally change the unfavorable conditions.

As a result of the above, the Belarusian organizations either choose a different type of legal entity (institution)⁵, imposing a number of restrictions on their operations, or are unable to formally register. In addition, they operate at risk of various sanctions, up to the criminal liability for their leaders⁶. Limited opportunities for receiving funding inside the country, a cumbersome and non-transparent mechanism of grant registration, a large number of denials of their registration and taxation specifics also create serious obstacles for the activities of the Belarusian CSOs. Therefore, registration abroad for many organizations becomes an opportunity to obtain a legal status and operate in a situation of lower risks.

The institutional stories and trajectories of such organizations are fairly diverse, but there has hardly been any systematized analysis of their status or conditions and specifics of their operations. Since 2012, there have been occasional publications in Belarus tackling various aspects of the activities of such organizations. Thus, the introduction to a guidebook on creating non-governmental organizations in Poland, prepared by Grupa

¹ Freedom House. Freedom in the World 2019. Belarus. Available at: <https://freedomhouse.org/country/belarus/freedom-world/2019> (viewed on 17.02.2019).

² Freedom House. Nations in Transit 2018. Belarus. Available at: https://freedomhouse.org/sites/default/files/2020-02/FH_NationsInTransit_Web_PDF_FINAL_2018_03_16.pdf (viewed on 17.02.2019).

³ CSO meter (2019). Assessing the civil society environment in the Eastern Partnership countries Regional Report. Available at: <https://csometer.info/countries/compare/> (viewed on 17.02.2019).

⁴ USAID (2018). CSO Sustainability Index. Central and Eastern Europe and Eurasia. Available at: <https://www.fhi360.org/sites/default/files/media/documents/resource-csosi-2018-report-europe-eurasia.pdf> (viewed on 17.02.2019).

⁵ Institution – *uchrejdenija* (учреждения) in Russian.

⁶ Despite the repeal of article 193.1 of the Criminal Code of the Republic of Belarus, there is still a threat of criminal liability for violating procedures related to foreign donor support.

Zagranica⁷, describes reasons why the Belarusian CSOs choose to register abroad, citing examples of such organizations and describing their types. The “Handbook on civil society organizations registration and operation: comparative aspects,” developed by a team of experts from the European Center for Not-for-Profit Law (ECNL) on request of the Legal Transformation Center and Assembly of Pro-Democratic NGOs of Belarus,⁸ looks into the legal aspects of the registration and operations of non-governmental organizations in a number of countries. The neighboring Lithuania and Poland are listed as the most common locations for “foreign” registration. Other sources mention that the Belarusian organizations are registered in Estonia, Latvia, Czechia, Slovakia, the UK, Russia and Ukraine.

In 2014, the Belarus Country Office of the Konrad Adenauer Foundation (KAS), together with the Assembly of Pro-Democratic NGOs of Belarus, International educational public association “ACT” (IEPA “ACT”) and the Belarusian Analytical Workshop conducted a mapping study on “Belarus Civil Society Organizations in Cross-Sectoral Dialogue,”⁹ in which CSOs registered abroad are classified according to the purpose of their registration: to obtain legal status; to get access to foreign funding; to have a possibility to organize events or engage in other types of activities that are impossible to implement in Belarus; and organizations founded by representatives of a new wave of Belarusian emigrants. Since this classification has certain limitations for analysis, it is not used in our study. There is no academic research on this topic. Thus, it can be asserted that the operations of the Belarusian CSOs in other countries is a topic scantily studied.

The object of our analysis is the Belarusian CSOs registered abroad. In this paper, we focus, first of all, on organizations that operate in Belarus but are registered abroad. These organizations may or may not have formal registration in Belarus. Functionally, as practice shows, on the one hand, formal registration abroad helps the Belarusian organizations technically resolve systemic problems they face at home and opens some new opportunities (e.g. cooperation with local CSOs in the country of registration). On the other hand, registration abroad leads to new challenges, as while de jure located in the country of registration, de facto they operate primarily, if not solely, in Belarus.

It should be noted that along with the organizations described above, in different countries, there are organizations set up by Belarusians living abroad, whose activities are aimed at some kind of cooperation with Belarus (e.g. the Belarusian House in Warsaw, diaspora organizations, media and so on). These types of organizations are not analyzed as part of this research, but seem a promising object of further analysis, since the increase in the activity of such organizations can be expected as a result of the increasing number of people emigrating from Belarus.

The goal of this research is the study of the context for and operations of the Belarusian CSOs that had to register abroad. The objectives can be formulated as follows:

⁷ Guidebook “I am creating a non-governmental organization in Poland. Guidebook for Belarusians.” Warsaw, 2012. Available at http://kamunikat.org/katalohkamunikat.html?pub_start=38530&pubid=21311 (viewed on 17.02.2019).

⁸ The Handbook is available at <https://www.lawtrend.org/freedom-of-association/rukovodstvo-po-registratsii-i-devatelnosti-organizatsij-grazhdanskogo-obshchestva-sravnitelno-pravovye-aspekty> (viewed on 17.02.2019).

⁹ Belarus Civil Society Organizations in Cross-Sectoral Dialogue. Minsk 2014. Available at https://belarusdigest.com/sites/default/files/mapping_belarus_0.pdf (viewed on 17.02.2019).

1. To study and systematize the reasons for the Belarusian CSOs' registration abroad.
2. To research and analyze the factors affecting the operations of the Belarusian organizations abroad.
3. To identify and systematize problems faced by the Belarusian CSOs when operating abroad.
4. To formulate recommendations to relevant stakeholders and CSOs in regard to their operations, based on the analysis of the opinions of experts and representatives of the Belarusian CSOs registered abroad.

Within the framework of this research we seek answers to the following questions: *What are the main reasons for the Belarusian organizations to register abroad? Are the operations of the Belarusian organizations abroad affected by political, legal and other changes in the countries of their registration, as well as by a supranational context (specifically, EU)? What problems faced by the Belarusian organizations registered abroad are specific to their being foreign to the country of registration? What could CSOs do to improve the environment for their operations? What can the international community and governments of the host countries do to improve the conditions and environment for the operations of the Belarusian CSOs abroad?*

RESEARCH METHODS AND LIMITATIONS

In the course of the research, we used two qualitative research methods:

1. Desk research of the operations of the Belarusian CSOs registered abroad. The main sources were relevant thematic reports of the international and Belarusian organizations and publications in media.
2. Semi-structured interviews with experts and representatives of the Belarusian organizations registered abroad.

From November through December 2019, we conducted **24 interviews**, of which **six were with experts** from Lithuania and Belarus and **18** – with the representatives of the **Belarusian CSOs registered abroad**. The sampling of both experts and organizations was based on the snowball effect, when each respondent was asked to recommend experts and organizations with whom it would be important to talk about the research-related issues. Due to the particular sensitivity of the topic, we conducted the interviews on condition of anonymity and confidentiality and therefore cannot provide the list of the respondents. However, we can say that among them were representatives of the human rights, environmental and research (think tank) organizations, as well as organizations focusing on the third-sector development, local activism, etc.

From the viewpoint of registration in Belarus, organizations represented by the respondents are categorized as follows:

- **8 organizations** are registered both in Belarus and abroad;
- **10 organizations** are registered only abroad and are not registered in Belarus for various reasons.

It should be noted that almost all respondents either personally knew the authors of this research or agreed to participate following recommendations of their acquaintances, which could have some impact on opinions and reflections expressed during the interviews. We are inclined to view this as a positive influence contributing to a greater openness of the respondents and more in-depth responses. Substantive distortions due to this factor are unlikely.

One of the research limitations is related to the geography of the registration of organizations in the sample. **Most of them (13 organizations) are registered in Lithuania, three (3) organizations are registered in Poland and two (2) in Estonia**. The sampling concentration is due both to the fact that Lithuania is the nearest and logistically most convenient country for the Belarusian CSOs and to respondents' recommendations. Also, due to limited resources, we decided to focus only on Belarusian organizations registered in the EU countries and excluded Ukraine.

To have a more comprehensive overview of the operational environment for the Belarusian CSOs abroad it would be beneficial to study the relevant experience of the donors and implementors, working with the Belarusian CSOs, as well as the experience of policy makers in the countries, where the Belarusian CSOs register most frequently. However, this research did not focus on this direction.

CONTEXT AROUND THE BELARUSIAN CSOS' REGISTRATION ABROAD

Civil society organizations' registration outside the territory of their main operations has become a fairly widespread phenomenon in the world. In European countries, where the governments normally support CSOs and tend to cooperate with them, organizations are looking for jurisdictions most favorable for them from the operational environment perspective. However, in situations where CSOs are subjected to pressure on the part of the government, registration in another country becomes a way to implement their core activities. The situation in Belarus belongs to the latter category and is shaped by different domestic and external political factors.

The domestic political context is shaped, in the first place, by the unfavorable climate for the registration and activities of CSOs in Belarus. From 2005 till 2019, in Belarus, there was criminal liability for the activities of unregistered non-governmental and religious organizations, foundations and political parties. Following the 2010 presidential election and ensuing mass protests in Belarus, repressions unleashed against the civil society forced many political activists to leave the country. This, in its turn, led to the opening abroad of organizations and venues bringing these people together (e.g. House United Belarus in Vilnius and Belarusian House in Warsaw).

Until 2013-2014, CSOs in Belarus faced mass denials of registration; however, many organizations were able to technically resolve this problem by opting for a different type of legal entity – institution. An institution is registered on the basis of a declarative principle; however, this type of legal entity imposes certain restrictions on the organization's activities. Thus, a CSO registered as an institution is not regarded by governmental bodies as representing their target groups; participation in public advisory councils of various governmental bodies is often limited to public associations; an institution cannot represent the interests of its members in court because it is not a membership-based legal entity and so on.¹⁰

In addition, there are still various other problems related to the registration of other types of CSOs, e.g. public associations and foundations. Thus, on the one hand, a lot of organizations now have a chance to register in Belarus (as institutions), and on the other hand, still widespread are the practice of denial of registration under flimsy pretexts, abuse of the registration procedure on the part of the government (e.g. denial of registration to an institution at the stage of approving the name of the organization) and so on in regard to organizations considered undesirable by the government. These problems are mostly faced by CSOs working in the field of human rights, think tanks and environmental, youth and some other organizations.¹¹ The best known Belarusian CSOs not registered in Belarus are Human Rights Center Viasna and the Assembly of Pro-Democratic NGOs of Belarus. Among other serious problems for many organizations are the requirement for all types of CSOs to have a legal address in non-residential premises, high registration fees, unreasonably high required numbers of founders for foundations

¹⁰ See Lawtrend's guidelines on institutions and their registration <https://www.lawtrend.org/other/uchrezhdeniya> (viewed on 17.02.2019)

¹¹ The Assembly of Pro-Democratic NGOs of Belarus, Legal Transformation Center Lawtrend (2019). Joint alternative report on freedom of association and environment for CSOs in Belarus. Available at <http://belngo.info/2019.upr-freedom-of-associations-and-legal-environment-for-civil-society-organizations-in-belarus.html> (viewed on 17.02.2019)

and public associations and a number of other formal requirements creating an unfavorable legal environment for the CSO operations in Belarus.¹²

Another important component of the domestic political context is extremely unfavorable conditions for foreign funding (and any other donor support in general). In the situation when there are practically no mechanisms of domestic (state) funding and private support is not institutionalized and not very common, foreign funding is the main source of CSO support in Belarus. The key problem with receiving foreign funding is the approval-based registration system for donor support. The support is registered either by the Department for Humanitarian Activities of the Property Management Directorate of the President of the Republic of Belarus (foreign grants) or by the Ministry of Economy (international technical support). When registering funding, organizations also face an array of additional difficulties, including lengthy (up to 12 or 24 months) period of consideration of applications, impossibility to provide complete paperwork, frequent cases of denial of registration either without an explanation or for farfetched reasons and so on.

Finally, one more important component of the domestic political context for the CSO activities in Belarus is the issue of personal security of civil society activists. One of the most illustrative examples is from 2011, when Head of the Human Rights Centre Viasna, Ales Bialiatski, was sentenced to four and a half years in a strict regime colony with confiscation of property for using his personal bank accounts to receive funding for the organization's activities, and several Viasna's staff member were subjected to persecution. In 2018, the Chairman of the REP Trade Union, Henadz Fyadynich, and his deputy, Ihar Komlik, were sentenced under similar charges to four years of restricted freedom and a five-year ban on holding leadership positions. The same year, a criminal case was launched against the founder and director of the BelaPAN information agency, Ales Lipai.¹³

The external context for the registration of the Belarusian organizations abroad is primarily shaped by the policy of the promotion of democracy in Belarus and relevant foreign donor programs. Following the aforementioned repressions against the civil society in late 2010 and early 2011, the international community adopted a number of decisions on additional support to the Belarusian CSOs. That's when the issue of the registration of Belarusian organizations abroad was first clearly articulated at a high political level. Thus, a European Parliament resolution from 20 January 2011, called upon the European Commission to, inter alia, "develop a mechanism of registration of NGOs that are denied registration in Belarus for political reasons, in order to enable them to benefit from the EU programmes."¹⁴

An important external factor affecting the registration and operations of the Belarusian organizations abroad are measures aimed at increasing the transparency of the global financial system and fighting against international terrorism and money laundering. It should be noted that these factors affect the CSO activities not only in

¹² Ibid.

¹³ See <http://spring96.org/en/news/90655> and <https://belsat.eu/en/news/case-against-deceased-journalist-ales-lipai-closed/> for more information (viewed on 17.02.2019).

¹⁴ European Parliament resolution of 20 January 2011 on the situation in Belarus <https://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P7-TA-2011-0022+0+DOC+XML+V0//EN&language=EN> (viewed on 31.03.2020).

Belarus but in other countries as well¹⁵. According to some estimates, when banks apply a risk-oriented approach, many CSOs fall into a high-risk category, which leads to problems with opening bank accounts, the freezing of existing accounts and denial of service.¹⁶ In 2014, in Berlin, within the framework of OECD, an agreement was signed on automatic exchange of financial account information.¹⁷ It has been signed by today by over 100 jurisdictions, including countries where the Belarusian CSOs register most frequently.¹⁸ The agreement envisages the provision by countries of information about incomes and account balances of non-resident taxpayers after the signing of additional bilateral agreements. Even though Belarus is not a signatory to the Agreement, its potential signing against the background of the “Bialiatski case”¹⁹ was yet another argument in favor of registering organizations abroad and discontinuing the use by CSOs of personal accounts for receiving grants.

Changes in the European bank regulations aimed against money laundering²⁰ also affected the operational environment for the Belarusian CSOs registered abroad, particularly, in the Baltic countries. Thus, in 2015, the EU adopted Directive 2015/849 on preventing the use of the financial system for money laundering or terrorist financing.²¹ Changes in the legislation led to stricter banking regulations, and banks started applying more rigorous requirements concerning the checks and control of accounts of nonprofit organizations founded by third-country nationals. These changes exacerbated possibilities for the operations of the Belarusian CSOs.

Therefore, it can be said that a combination of external and domestic political factors clearly demonstrated the need to give up the previously used mechanisms of the Belarusian CSOs’ operations and funding and led to the registration of some of these organizations abroad.

¹⁵ The issue of the tightening of bank requirements to CSOs is not specific of the EU countries. According to the civil society studies, a number of organizations in Armenia and Moldova had their accounts blocked by banks, while in Armenia and Ukraine organizations have been subjected to additional comprehensive checkups due to CSOs being considered high-risk groups from the viewpoint of potential participation in funding terrorism and money laundering (CSO meter, 2019).

¹⁶ Consortium for Financial Access (2019). Banking non-profit organizations. The way forward. Available at <https://www.charityandsecurity.org/system/files/ACAMS%20Financial%20Access%20Paper%20-%20Updated.pdf> (viewed on 17.02.2020).

¹⁷ For more information, see <http://www.oecd.org/newsroom/major-new-steps-to-boost-international-cooperation-against-tax-evasion-governments-commit-to-implement-automatic-exchange-of-information-beginning-2017.htm> (viewed on 17.02.2020).

¹⁸ OECD (2020). Automatic exchange of information: status of commitment. Available at <http://www.oecd.org/tax/transparency/AEOI-commitments.pdf> (viewed on 17.02.2020). As of early 2020, the Republic of Belarus did not join the agreement.

¹⁹ For more information about the case see <https://www.frontlinedefenders.org/en/case/case-history-ales-bialiatski> (viewed on 31.03.2020).

²⁰ The rules toughened as a result of cases of money laundering in some of the EU countries, in particular, the case of ABLV Bank in Latvia (for more information, see <https://www.occrp.org/en/troikalaundromat/ablv-connection>) and Danske Bank (see <https://www.ft.com/content/519ad6ae-bcd8-11e8-94b2-17176fbf93f5>) and Swedbank (see <https://www.reuters.com/article/us-europe-moneylaundering-swedbank-prose/estonia-launches-criminal-probe-into-swedbank-money-laundering-scandal-idUSKBN1X81VN>) in Estonia.

²¹ For more information, see https://ec.europa.eu/info/policies/justice-and-fundamental-rights/criminal-justice/anti-money-laundering-and-counter-terrorist-financing_en (viewed on 17.02.2020).

Chronologically, the first mentions of the forced registration of the Belarusian CSOs abroad date back to 2005²²-2006, although it is possible that some organizations were registered even earlier. The most active registration period falls to 2011-2015, after which registrations take place, but their number decreases. This may be due to both the fact that the majority of the interested organizations have already registered abroad and the decrease and/or changes in the structure of the funding of civil society, as well as due to the shift in the donors' focus towards broader cooperation with the Belarusian authorities, as a result of which a number of the Belarusian organizations scaled down their operations.²³

At the same time, it is worth noting an evolution of the reasons for the registration of the Belarusian organizations abroad. Thus, initially, it was important to obtain a legal status to avoid liability for the activities of unregistered organizations, to ensure security of organizations and activists, to have a possibility to implement activities that are risky or difficult to organize in Belarus (schools, conferences, website support, etc.) and to improve access to foreign funding.²⁴ Over time, the rationale for the registration of the Belarusian organizations abroad started to change. The issue of formal registration has become less important for most organizations; certain positive changes have taken place in regard to possibilities for organizing events inside the country: in the majority of cases, both registered and unregistered organizations can now conduct conferences, educational events and discussions in Belarus. Consequently, the main reason for registering abroad for the majority of CSOs has gradually become the need to legally receive funding from the international support providers. At the same time, changes in the conditions of and reasons for the registration of the Belarusian organizations abroad do not make the analysis of the operations of the Belarusian organization abroad less relevant or timely.

²² According to some experts, a "pioneer" in launching Belarusian organizations abroad was the European Humanities University, which resumed its operations in Vilnius in 2005, having been shut down in Belarus for political reasons.

²³ USAID (2019). CSO Sustainability Index. Central and Eastern Europe and Eurasia. Available at <https://www.fhi360.org/sites/default/files/media/documents/resource-csosi-2018-report-europe-eurasia.pdf> (viewed on 17.02.2019); CET (2018). The Belarusian Civil Society: dynamics of change in an unfriendly environment (2015-2017). Available at https://cet.eurobelarus.info/files/userfiles/5/DOC/1/2018_Civil-Society-Belarus_RU.pdf (viewed on 17.02.2020).

²⁴ Mapping study (2014). Belarus Civil Society Organizations in Cross-Sectoral Dialogue: Summary of Legal Environment Research and Expert Survey. Conducted by KAS Belarus, Assembly of NGO, NGO 'Act' and Belarusian Analytical Workroom. Available at https://docs.google.com/viewerng/viewer?url=http://belngo.info/wp-content/uploads/2015/10/mapping_belarus_2.pdf&hl=en_US (viewed on 17.02.2020).

ESTIMATION OF THE NUMBER OF THE BELARUSIAN CSOS REGISTERED ABROAD

One of the biggest issues during this research has been the absence of information about the number of the Belarusian CSOs registered abroad. Systematized data on such organizations are non-existent for the following reasons:

1. In most cases, the Belarusian organizations prefer not to publicize the fact of their registration abroad;
2. It is extremely difficult to single out Belarusian organizations from the open national and international databases (e.g. state registers of the “host countries” or the EU PADOR database of potential applicants for calls for grant applications) because they are registered as local CSOs. The analysis of founders can be a way to identify such organizations, but it is resource-consuming and not very reliable (e.g. the organization’s director and founders can be nationals of the country of registration and not Belarus). Furthermore, even if these organizations can be identified, it is hard to determine whether they are active or only have formal registration abroad;
3. We believe that the main countries of registration of the Belarusian CSOs are Lithuania, Poland, Latvia, Estonia, Czechia and Ukraine, but a complete list of countries where the Belarusian CSOs register is nonexistent. Mapping organizations by countries of their registration is a worthwhile direction of further research on the topic.

According to the findings of previous studies (particularly, Mapping study 2014), 12% of all Belarusian CSOs are registered abroad. However, there are no absolute numbers in the cited study. At this point, based on expert opinions and logical conclusions, we can say that **around 200-300 Belarusian CSOs are registered abroad**, but this number is an approximation and may include both active and dormant organizations. According to opinions expressed during the interviews, the number of active Belarusian CSOs registered abroad may be smaller.

INTERVIEW ANALYSIS

Analysis of the reasons for registering the Belarusian organizations abroad

The following can be mentioned among the main reasons that prompt the Belarusian organizations to register abroad:

1. Political and legal framework for the CSO registration and activities in Belarus:
 - 1.1. With regard to registration problems;
 - 1.2. With regard to the security of organizations and their members;
 - 1.3. With regard to the existing rules of receiving foreign funding in Belarus.
2. Changes in the foreign donors' policy towards funding the Belarusian CSOs.
3. Additional opportunities for the organizational development.

Speaking about the first group of reasons – **political and legal framework for the CSO registration and activities in Belarus**, the following aspects were mentioned in the interviews. Many organizations were unable to formally register in Belarus either because their activities had or were perceived by the authorities as having a political focus or because there were “certain people with a political background” within these organizations. Representatives of some organizations said they hadn't even tried to register in Belarus due to the nature of their activities and events they held. As a rule, this referred to human rights activities, particularly after the 2010 presidential election in Belarus. The organizations, which did try to register in Belarus and were denied registration more than once, described this situation as “absolutely typical,” when the registering bodies found some flimsy grounds for the denial of registration.

“Formally, our situation was absolutely typical. They would find issues with a legal address, find issues with the paperwork. The reason was that the founders were suspicious... after all, people already had some publicity and legal department officer could understand what it means, which they, of course, told us indirectly.”

In other cases, the respondents noted that they registered a CSO abroad because they **wanted to avoid numerous difficulties** related to operations in Belarus.

“[We] founded [an organization] in Lithuania..., not in Belarus, because... we wanted to bypass all these draconian measures of the Belarusian legislation.”

The problems related to the **security** of the organizations and their members are also associated with the political and legal frameworks. Chronologically, this was one of the first reasons and was directly related to the difficulty or impossibility of registering organizations in Belarus against the background of the criminal liability for the activities of unregistered organizations in 2005–2019. Also mentioned in the context of security were the criminal cases against Ales Bialiatski, REP trade union leaders, Henadz Fyadynich and Ihar Komlik, and BelaPAN Editor-in-Chief, Ales Lipai, in which civil society

actors were accused of tax evasion for receiving donor funding to personal bank accounts. It should be noted that although provisions on criminal liability for the activities of unregistered organizations are not relevant at the moment, the respondents continue expressing concerns about security issues. This is due to the volatile political climate for CSOs and a possibility of a new wave of repressions against the background of some political developments, as was the case after the 2010 election.

“And risks. That is, there are, I don’t know, elections somewhere, somebody is signing an agreement on the construction of some sh.t... And that’s it, you have a preventive visit, and your organization is “shut down” for two months, if not forever.”

Registration abroad in the context of security gives the Belarusian organizations an opportunity to: 1) have a legal status and therefore operate officially, receive funding, undergo audits and so on; 2) have certain security safeguards, as an organization’s members feel more confident and have some kind of backup; and 3) minimize practices that increase personal risks and threats to personal security for organizations’ members, e.g. the need to receive funding for the organization’s activities to personal accounts.

“People somehow want security and understanding that they do not break laws, at least to some extent. Therefore, people register abroad in order to legalize activities, legalize their funding.”

Another group of reasons forcing the Belarusian CSOs to register abroad due to the political and legal context are reasons related to the **foreign funding regulations existing in Belarus**. Almost all respondents mentioned this factor. The requirement to register funding at the Department for Humanitarian Activities of the Property Management Directorate of the President of the Republic of Belarus or by the Ministry of Economy is a serious obstacle, impossible to overcome for the majority of organizations. Thus, here, as in other groups of reasons, there is a question of political causality, as it is impossible to legalize funding for certain types of activities (human rights, education, monitoring, etc.). While several respondents mentioned that the situation with funding registration recently improved to some extent, it remains unfavorable overall. At the same time, in case a Belarusian organization has a legal entity registered abroad, it can use funding for activities in Belarus, and the funding does not have to be registered.

“In Belarus, it is impossible to legally receive grants for a broad spectrum of activities. And of course, for some, the situation is now getting better, but nevertheless, there are very few cases when grants are registered...”

Another important factor that causes difficulties for the Belarusian organizations is the duration of the consideration of applications to register foreign support. In this case, the respondent was rather talking about a kind of “lottery with an unpredictable outcome,” when decision-making takes more than a year. In addition, there are no guarantees that after a long consideration time the decision will be positive. Furthermore, such delays are not in line either with the project logic (project implementation within a limited timeframe) or with foreign partners’ expectations. Consequently, due to a cumbersome, lengthy and non-transparent funding registration

procedure, the Belarusian CSOs cannot operate normally. Thus, one of the respondents said that their project partners from the EU countries cannot work with such extended delays.

“Our partners from [the EU countries], ... for them, this year or even half a year of waiting, unsecured for the organization, is unimaginable...”

The next group of reasons is related to the **changes in the foreign donor policy towards funding the Belarusian CSOs**. It is also connected to the previous group as it responds to political and legal risks, particularly, to the security risks inside Belarus. Chronologically, this group of reasons appeared after 2011. Almost all respondents mentioned that around that time foreign donors started to introduce new requirements related to receiving funding. As a result, organizations, both registered and unregistered in Belarus, started registering abroad to receive funding. Along with that, reporting and transparency requirements in regard to donor funding were raised.

Many respondents directly said that donors prompted them to register abroad. They also mentioned existing programs to support the registration of the Belarusian organizations in Lithuania and Poland.

“[We] registered [an organization] because this was the donors’ recommendation, and they also helped financially with registration. And there was a Lithuanian organization that was providing legal support at the time... But this is also within the framework of this plan, which existed at the time in order to have people switch from their personal accounts to the corporate ones. As it turned out later, it was a wise policy... it was a relief because it was clear that we needed to legalize in some way...”

One of the experts said that at some point foreign donors had almost no partners in Belarus who were formally registered, and they couldn’t work with the unregistered ones.

Interestingly, in most cases, such changes in the donor policy encouraging CSOs’ registration abroad were viewed by the respondents non-critically, as a kind of natural phenomenon, entailing positive changes. At the same time, several respondents saw this as pressure and as improving the operating environment for donors rather than for the Belarusian CSOs.

“It’s their [donors] decision, and organizations happily rushed to register and then tried to go to the banks and that’s when problems started... Organizations would probably not have gone through this hassle by choice, but they were forced in a way.”

According to another opinion, the decision to register abroad was to have been temporary for the Belarusian CSOs. At the same time, both donors and the Belarusian organizations got used to it and started working with it as a permanent one.

“[This] should have been just an interim option, but at some point, it became effectively a systemic decision because there was no political will to influence and demand this from the official Minsk... I.e. they found a loophole as to how to handle this and, instead of going through the advocacy efforts and lobbying in Minsk, decided that this will do. The Belarusian partners also got used to this, this became normal.”

At the same time, just giving up on this scheme or its insufficient support by donors can entail not only the return of the old difficulties, but also the emergence of new ones for the Belarusian CSOs, which – if denied the opportunity to register and receive funding abroad – would not be able to carry out their activities at all.

“... without our backoffice, we’ll immediately find ourselves in a vulnerable situation.”

The last but not least factor contributing to the registration of the Belarusian CSOs abroad could be regarded as a positive one. The respondents said that the reason for them to register abroad were **additional opportunities for the organizational capacity building**. At the same time, this opinion was expressed only in a few interviews. According to them, it is the organizations seeking cross-border cooperation and increased scope of activities that register abroad. Furthermore, in this way they move to a more favorable environment for CSOs in the EU, which can contribute to building the capacity of the Belarusian organizations, which learn to work under different conditions and different requirements.

“Some organizations were interested in some kind of expansion, not just Belarus, but maybe do something in Lithuania. There were options like that. As a rule, requests came from organizations that already had some foundation and understanding of what they want, what their focus is.”

Summing up, we can say that the main reasons for the Belarusian CSOs to register abroad are in the realm of the Belarusian political and legal context, comprising difficulties with registration, receiving funding in Belarus, the security of the organizations and their members and foreign donors’ policy towards the civil society support, with the donor community policy being central to the registration of the Belarusian CSOs abroad.

The Belarusian CSOS’ operations in their dual status: abroad and in Belarus

During the interviews, we asked about the interrelation between the “national” and “foreign” parts of the Belarusian CSOs registered abroad. A typical response given by the majority of organizations was that the part registered abroad had financial and administrative functions, whereas core activities were implemented in Belarus. No activities in the (foreign) country of registration are usually implemented (or are minimal, e.g. one-off events). The “foreign” part is essentially a tool for administering projects. In other words, in this case, such organizations *de facto* have “double jurisdiction.”

The word most frequently used by the respondents to describe the interrelation between the two parts of their organizations was “service.” With very few exceptions, organizations usually don’t have any permanent staff engaged in programmatic activities in the foreign registration country. In some cases, they have a director and/or accountant living in that country. However, sometimes an accountant is hired on a part-time basis or accounting is outsourced to a specialized firm. Effectively, it is one

organization with a part of its administrative and financial functions moved outside Belarus.

“The foreign part is servicing the Belarusian part. That is, the organization is identified as the Belarusian part, while the foreign part is a purely technical department that services, well, had to service the Belarusian part. And to receive some grants, projects.”

At the same time, there are some other types of the functioning of the Belarusian organizations registered abroad. In one case, a “foreign” part of the Belarusian organization plays a “servicing” role, while also providing support and consultations to other Belarusian organizations either registered or thinking about registering abroad. This organization, however, has several staff members who permanently live in the country of “foreign” registration.

The Belarusian organizations, which initially registered abroad, also work in the modality of consulting and support as one of the directions of their activities.

For some CSOs, the operations of their foreign part are broader than “servicing” module functions. However, in two of those cases, the director and several staff members live in the country of registration; one organization’s activities go beyond just the Belarusian topics, while the other one conducts short-term and midterm events (e.g. internships) for Belarusians in the country of registration. In yet another case, an organization has an office and staff in the country of registration, and part of the activities are implemented on a commercial basis.

Registration abroad

Registration abroad, in the EU countries (in the case of our study, in three countries – Lithuania, Estonia and Poland) was assessed by all the respondents as an easy and straightforward process they all underwent without any noticeable problems. The following insignificant difficulties were mentioned: lack of knowledge of the local language, the need to hire a local lawyer, the need to find a legal address for registration and a bank that would agree to open an account and registration costs. Overall, however, registration did not cause any particular difficulties. Moreover, existing registration support projects (in Poland and Lithuania) helped resolve a lot of issues at this stage.

Main problems faced by the Belarusian organizations when operating abroad

The Belarusian organizations registered abroad face their main problems at the stage of operations. We have divided them into several groups by the problem source (see Table 1).

Table 1. Classification of the problems faced by the Belarusian CSOs registered abroad

Type of problem by source	Problems
---------------------------	----------

Problems associated with the environment in the host country	<ul style="list-style-type: none"> • Problems with the Belarusian organizations' bank account maintenance in foreign banks • Problems with accounting • Problems with taxation • Problems with legal advice • Other technical problems
Problems associated with the cross-border nature of operations	<ul style="list-style-type: none"> • The need to provide and keep original payment documents
Organizations' internal problems	<ul style="list-style-type: none"> • Increased core and infrastructure costs for the foreign part of the organization • The problem of the lack of knowledge and understanding of the local language and rules of the game in the country of registration • Internal organizational problems in the Belarusian CSOs
Problems associated with relationships with stakeholders	<ul style="list-style-type: none"> • Unwillingness of the donor organizations to support additional costs related to registration abroad • Non-recognition by the donor community of organizations registered in the EU as the Belarusian CSOs
Sectoral problems	<ul style="list-style-type: none"> • The problem of solidarity • Identity conflict, poor integration into the host community • Security threats

Source: aggregation of the interviews conducted within the framework of the study.

Worth mentioning as a separate issue are various aspects of security (physical, digital and informational) repeatedly mentioned by the respondents when describing problems faced by their organizations registered in the EU.

Problems associated with the environment in the host country

The first group of problems, which we have defined as “**problems associated with the environment in the host country,**” includes difficulties faced by the Belarusian CSOs registered abroad when dealing with public and private institutions in the countries of registration, as well as problems related to the existing national regulations in these countries.

Problem with the Belarusian organizations' bank account maintenance in foreign banks

This problem is mostly faced by the Belarusian organizations registered in Lithuania and Estonia. It was not mentioned in the case of Poland.

The majority of the interviewed representatives of the Belarusian organizations spoke about a complicated situation with the maintenance of accounts in the Lithuanian and Estonian private banks. All of them mentioned the bank policy tightening in regard to organizations that have third-country nationals among their leadership, following the introduction of the new European anti money-laundering regulations. As a consequence, when a risk-oriented approach is applied, all Belarusian organizations fall into the category of high-risk clients (with possible "money-laundering" characteristics) that require additional vetting. According to the respondents, they are now subjected to regular additional verifications that they have to pay for themselves, fill in questionnaires and are required by banks to provide clarifications and confirmation of the legitimacy of their activities. They are required to confirm both the source of funding, which causes difficulties in cases when a project or the fact of donor support is classified, and final beneficiaries. The latter causes particular concern among the Belarusian activists as it poses a potential threat to their personal security.

"Banks start requiring too many documents, confirming this and confirming that; and nothing is legitimate for them; if you've founded an organization and it is headed not by a Lithuanian resident, then you are most likely to face such problems."

Since the majority of the Belarusian organizations implement their activities in Belarus, according to the banks, they don't have sufficient links with the country of registration (Lithuania and Estonia), which also provokes additional questions and leads to negative consequences. The worst course of events for the organizations is the closure of existing or denial to open new bank accounts and the freezing of accounts to perform a bank account owner verification. In Lithuania, this policy has been most actively pursued by those banks, in which substantial shares belong to Nordic companies. Most frequently mentioned by the respondents was SEB bankas, but similar cases were mentioned in regard to other banks as well (Luminor Bankas, Swedbank).

"We didn't have any problems until the banks started closing our organization's accounts and not only ours, as far as I understand. And the problem is that the banks do not want to open these accounts mostly referring to our not having activities in Lithuania. But this is nonsense, as we work for Belarus, in Belarus and not in Lithuania, and since they demand that these should be the Lithuanian activities, it contradicts our mission. And this is a serious problem that hasn't yet been resolved in any way."

In other cases, accounts were temporarily frozen, and organizations were subjected to additional vetting by banks. The vetting results, even when all required paperwork had been submitted, were unpredictable. Sometimes, bank officers would accept documents without additional questions and then would just close the organization's accounts. As a result, the Belarusian organizations registered abroad had

to turn to other banks, which does not guarantee the absence of similar problems in the future.

The tightening of the bank requirements in Lithuania is also linked to a more general problem of the narrowness of the Lithuanian national banking sector. There are only a few banks in the country, which leaves little choice for the Belarusian (and other) organizations. Moreover, in the case of the closure of bank accounts in two or three banks, organizations have virtually no possibility to open a new bank account.

“A narrow banking sector in Lithuania. Few banks. We, in a way, are in a deadlock. For instance, now, if we are kicked out ... by the bank, we’ll have nowhere to go.”

A kind of a “scary story” has been circulating among the Belarusian organizations registered in Lithuania about the so-called “black list of organizations” allegedly exchanged by the Lithuanian banks. The story is based on a case when an organization’s account was allegedly closed, and the director was very categorical in their attempt to challenge this decision. As a result, according to the respondents, the organization is unable to open an account in any of the Lithuanian banks.

The respondents also mentioned that the representatives of the Lithuanian banks might have taken a too formalistic approach to the implementation of the EU directives on the prevention of money laundering by imposing very strict requirements both upon the Belarusian organizations and those from other countries that have to register abroad. The respondents cited examples when banks were more interested in preventively closing a bank account than in understanding the actual situation in the organization (to what extent their activities were actually related to money laundering).²⁵ Thus, bank clerks do not try to understand the specific situation, opting for simply excluding what they consider dubious organizations from their client list. In addition, while requiring that the Belarusian organizations promptly respond to inquiries, the banks themselves often fail to respond in a timely manner to the information received from the organizations.

“And when we talked with our accountant that we are unhappy about the quality of this bank’s services, he told us literally: “Please, when talking [to the bank], be very polite because you are a problematic client for them.” [These] shady Belarusians, and then all those antiterrorist laws in Lithuania against money laundering, and, to be honest, it is easier for the bank to get rid of you, so don’t give them a reason, even when they are wrong, try to negotiate with them.”

In regard to the tightening of the banking policy, one of the respondents said that according to their information, donors know about this situation and talk about the need for the organizations to legalize in Belarus in some way because soon there will be no possibility to operate in Lithuania.

²⁵ This is also the case of applying a risk-oriented approach.

The representatives of the Belarusian organizations registered in Estonia spoke about similar problems in the banking sector there. In the case of Poland, according to the respondents, there was no tightening of the regulations in connection with the changes in the EU policies in the field of money laundering. The interviewees generally spoke about a hassle-free interaction with banks and that the latter pay no particular attention to organizations with small cashflow. At the same time, they mentioned the growing bank charges.

Accounting-related problems

Another complex problem faced by the Belarusian organizations (registered in Lithuania) is accounting. It manifests in the following aspects:

- 1) As a rule, the Belarusian organizations do not know national regulations in this field;
- 2) In Lithuania, there are few professional accountants with knowledge relevant for working with organizations engaged in cross-border non-profit activities. At the same time, some respondents mentioned that those accountants who are able to work with such organizations are overloaded already and normally don't take on new clients;
- 3) Some Belarusian organizations outsource their accounting, but the quality of service provided by accounting companies is not always high and, as a rule, the organizations cannot control it on their own;
- 4) Organizations that don't have any experience in workflow management and accounting in Belarus do not always have the necessary expertise to do that in Lithuania, using their registered organizations as a bank account and not paying sufficient attention to local reporting requirements.

“[There is] an accounting problem, because up to now, ... the Belarusian organizations register abroad a lot... There are very few accountants who are able to work with this. Operations and, generally, taxation related to the activities in Lithuania are very different from what happens to the cross-border activities. There, a totally different legislation comes into play and it's virtually impossible to master it... And this is such a serious problem, and accountants don't know how to work with it. They are generally negligent of the documents they receive; the donor reporting is done on its own and accounting is done on its own; nothing correlates with anything. People from Belarus are unable to verify this.”

- 5) As mentioned in the citation above, another aspect of the reporting problems is the differences in the requirements set by the national bodies in the country of registration and donors. The Belarusian CSOs, particularly those with no experience of founding and running a legal entity, do not always differentiate between the donor reporting requirements and accounting-related legislative

requirements in the country of registration. When producing their reports, they are primarily guided by the donor requirements, which makes them vulnerable to sanctions due to problems with reporting at the national level.

Taxation problem

In the case of Lithuania, the Belarusian CSO representatives mentioned that they face some issues with taxation. Specifically, unclear VAT requirements in the case of contractual relations with foreign organizations, individual entrepreneurs and individuals. It was mentioned that allegedly due to the unclear legislation, different consultants (lawyers, auditors and accountants) and even different departments of the tax inspectorate give differing and contradictory responses to questions.

In the case of Poland, the respondents mentioned that after changes to the national tax legislation (in 2017, a requirement was introduced to pay income tax on all contracts for non-residents or obtain confirmation that it was paid in another country), some Belarusian organizations registered in the country (primarily, smaller ones) continue not paying taxes either on purpose or through lack of knowledge. However, nobody mentioned sanctions for failure to comply with these requirements.

Problems with legal advice

The problem of legal advice is largely similar to the accounting problem. The representatives of the Belarusian organizations operating in Lithuania said that it was difficult to find a lawyer and get advice regarding the operations of cross-border organizations. In addition, according to the respondents, in many cases, legal consultants provided contradictory advice on the same issues (specifically, in regard to the director's position held by a non-Lithuanian national).

“Different Lithuanian lawyers provide absolutely different advice on... getting a work permit [when the director is a Belarus national]. Some say yes and that you cannot be a volunteer director, but... a[nother] lawyer said that everything is ok, no problem. Of course, we listen to the one [who says that it is possible].”

“[It is] probably the biggest problem that [they] don't know how everything works.”

Other technical problems

Among other technical difficulties, the respondents mentioned the problem with the legal address. The Belarusian organizations registering abroad should either have contacts willing to register an organization at their residence address or to buy legal address. In the latter case, there may be technical issues (the duration of the address provision may expire, or the legal address owner may discontinue these relations, etc.), in which case organizations need to address this problem again. In some cases, the respondents mentioned migration-related problems. Specifically, they spoke about residence or work permits (in Lithuania) for directors of organizations or visas for members of organizations or participants in the events held by these organizations. The Belarusian CSO representatives also spoke about the difficulties with obtaining a digital/mobile signature in the country of registration.

Problems associated with the cross-border nature of operations

The need to provide and keep original documents

The Belarusian CSOs face the need to produce original documents for reporting to both donors and national bodies of the countries of their registration. In addition to logistical difficulties, the security aspect is also important, as the carriage of documents is associated with personal risks for civic activists.

In addition, there is a problem related to the requirement to keep hard copies of original documents for a long period of time. According to one of the respondents, this is a weird requirement in modern realia when all documents could be stored in digital form.

“The fact that [we] need to have paper originals is a problem for all... they [documents] need to be kept for a very long time, and this becomes a very weird thing in the 21st century.”

Organizations’ internal problems

Another group of problems faced by the Belarusian CSOs registered abroad can be tentatively defined as “Belarusian organizations’ internal problems.” At the same time, these problems are still related to and cannot be analyzed in isolation from the external context and relationships with stakeholders. In particular, to a certain extent, the organizations’ problems are associated with the international donor policy towards the support of the Belarusian civil society.

Increased institutional (core) and infrastructure costs for the foreign part of the organization

Registration abroad notably increases the Belarusian organizations’ expenditure as, in this case, the Belarusian CSOs have to maintain the organizational infrastructure in two countries. They also have to keep additional staff (at the very least, a director and/or accountant, and in some cases, more positions) in another country, which leads to the increased salary costs. Since an average income level in the European countries is higher than in Belarus, staff salaries in “foreign” offices have to be at the level of the country of registration.

“Nobody is directly funding core costs... It means that you have to earn this money somewhere, that you need to have a more or less significant cashflow in the organization to find money for the support of operations and core costs [of the organization abroad].”

In the context of the need to incur additional costs to sustain the organization, the respondents also raised the issue of the income inequality. This means that people engaged in the same field, if they work in the Belarusian organization in Belarus and the Belarusian organization in the same field but registered abroad, they would be paid differently for their work and, in the case of working in Belarus under direct contracts

with foreign organizations, would not get any social security. In addition, if the Belarusian organization has a legal entity registered abroad, it incurs additional costs related to visits to the country of registration, and the director's (or other designated person's in the organization) time expenditure increases as well if they do not live in the country of foreign registration.

The problem of the lack of knowledge and understanding of the local language and rules of the game in the country of registration

The Belarusian organizations are faced with the problem of the lack of knowledge and understanding of the rules and norms of operations in another country. Just like in the case of individual migration, the Belarusian activists often do not know or poorly know the language of the country of registration, which complicates their interactions with the public and private institutions (although it should be noted here that many respondents, on the contrary, said that in all institutions in Vilnius they easily found employees who spoke either English or Russian). In broader terms, the Belarusian organizations registering abroad often do not know and/or understand (or insufficiently understand) the specifics of the national legal and other norms and regulations (reporting and so on) important for their operations.

Internal organizational problems in CSOs

The representatives of the Belarusian CSOs registered abroad mentioned the specifics of their own organizational culture, when due to many years of “underground” activities, bypassing the Belarusian regulations, they were not used to operating in a different format. This causes a number of difficulties and the need for the internal “recalibration” of organizations.

“People who are used to working underground, without any statutes, think that statutes are something that we will now write by our left foot, and everything will be fine... And when the first internal conflict begins, it turns out that [they] need to act in accordance with the Lithuanian legislation and the Lithuanian statutes, and whatever is written there, that's how you will act. And this is sometimes a surprising thing for people.”

Due to the uncertainty of their status abroad and external problems (with banks and other institutions), the Belarusian organizations often avoid making important internal decisions for fear of upsetting the existing volatile balance with the environment. Thus, representatives of one of the organizations said that they wanted to replace their director abroad, but couldn't do it because they didn't want to attract attention to their organization and were afraid that in this case there would be questions to them on the part of the registering bodies and other organizations.

“We have problems with our director. We are afraid to replace the director because our Belarusian director doesn't have a work permit in Lithuania. And if we do not touch her, according to our Lithuanian accountant, they can turn a blind eye on us. However, as soon as we start some movement, we'll... find ourselves in a situation, in which we'll be able to hire only a Lithuanian national or somebody with a work permit.”

Since we want the director to be a trusted person and not just somebody... unknown, we are keeping the existing conditions, although we would like to replace the director.”

In the case of Poland, a respondent mentioned the abuse of tax regulations related to the VAT return by the Belarusian (and not only) organizations. However, this was the only mention of such cases.

Problems associated with relationships with stakeholders

Unwillingness of the donor organizations to support additional costs related to registration abroad

According to the respondents, donor organizations supporting the Belarusian projects, in most cases, do not and are not prepared to (find it unnecessary) provide additional funding for maintaining organizations abroad. There are virtually no institutional support programs to help in such situations. It was mentioned that while requiring transparency and formal legalization of their organizations from the Belarusian CSOs, foreign donors are not willing to ensure their support (in particular, support to the operations of the Belarusian organizations abroad). Consequently, an entity abroad is an additional financial burden for CSOs.

“If we look now at the support programs, there are virtually no institutional projects, many donors aim at what? At cutting staff costs, human resources, cutting office maintenance costs... And an organization has two [offices]: you can’t write in the project that you will maintain [the office] both here and there. This will not fly. Then again, how would you justify maintaining two offices in two different countries? No justification... Therefore, this expenditure is very serious for the organization.”

Another situation was also mentioned, when, on the one hand, donors are not willing to increase core costs, but on the other hand, the Belarusian organizations themselves are not advocating their group interests. Thus, when submitting grant applications, some organizations try to make them more competitive by not including taxes or cutting salary costs. This situation adversely affects all organizations in the sector.

Non-recognition by the donor community of organizations registered in the EU as the Belarusian CSOs

In some cases, the respondents said that not all donor organizations recognize organizations registered abroad as Belarusian ones. Registration in the EU has resulted for them in some tensions with donors and denied them an opportunity to apply for funding for Belarus. However, this opinion was expressed only in a few cases.

“Some donors do not recognize, it appears, the legitimacy of using this scheme [of receiving funding via an organization abroad]... Although we explain that from the perspective of the international law, or even the European law, this is totally normal.”

Sectoral problems

The problem of solidarity

Another dimension of problems faced by the Belarusian CSOs registered abroad is related to **the lack or absence of solidarity** both among the organizations themselves and among organizations and their donors. According to one of the experts, while knowing that colleagues from other organizations face similar problems, the organizations do not consolidate their efforts but try to resolve them each on their own (which can be due to the security and trust issues). Thus, in the case of banks, each organization is trying to resolve their specific issue.

“So yes, consolidation of donors, the Belarusian organizations and both the Belarusian organizations and donors, there is a lack of this consolidation... Around... ten... international organizations that generally work towards Belarus... it’s not that they don’t know about this problem, they do. And some of them have faced it. And instead of saying that maybe it is time to sit down and decide, they will continue fighting with this or that bank or write some letters or complaints to the Lithuanian institutions...”

However, other Belarusian organizations (particularly, those that have more sustainable structures abroad) said that they were providing organizational and consultative support to colleagues who intended to register or already operated abroad. Obviously, there is an informal exchange of experience among the representatives of such organizations. In addition, the respondents spoke about the difficulty of voicing their problems as many of them are not willing to publicize the fact of registration in another country due to security concerns.

Therefore, the problem of the lack of solidarity is complex and multilevel. At the same time, according to one of the experts, it complicates the work with these organizations for the host country as well. Since it is the EU countries with fairly clear and unambiguous rules of the game, various institutions there find it hard to deal with organizations that try not to publicize either the fact of their registration or problems they face in their operations.

Identity conflict. Poor integration into the host community

In most cases, the Belarusian CSOs identify themselves as “Belarusian organizations” that have to register abroad. Both their core activities and self-identification are associated, in the first place, with Belarus. The situation somewhat changes if the organization has permanent staff in the country of registration or their activities focus not only on Belarus but on other countries as well. In such cases, the Belarusian organizations may regard themselves as cross-border or speak about the need for closer cooperation with the host country.

“At the same time, we are gradually becoming not just migrants, something appears here, first infrastructurally, then some small projects for Lithuania...”

In general, however, insufficient links to the country of registration were seen as a threat to the organization’s sustainability.

At the same time, other opinions were also expressed during the interviews, in particular, that the Belarusian organizations for the most part were not integrated in the

country of registration and had not built partnership relations with national organizations there, which would have helped them operate more effectively. By registering in another country, the organizations sought to address tactical issues and did not think of how they would work in this country in the future.

“These organizations that registered, they are generally not integrated, have not found any Lithuanian partners... they are alien in both Belarus and Lithuania...”

“I think that people who register organizations there have never had a complex understanding of what happens afterwards. They thought, we are in a democratic country, we will easily register, we’ll have joy, everything will be fine...”

One of the Belarusian CSO representatives said that their registration in another country caused confusion among both the various institutions in that country and partners, i.e. its activities and status were not clear to the host party.

“There is a problem with explaining the specifics and nature of the organization’s activities because a large part of its activities is implemented in Belarus, all key people who have been somehow engaged in the organization’s activities, they live in Belarus. All the time, of course, there were questions regarding why you are not doing it in Belarus, why are you registering outside?”

Thus, the Belarusian organizations registered abroad face **the problem of double (or even triple) (non-)recognition**. They can be regarded as not fully “one of us” in Belarus, a host country is not well informed about them and their donors may call into question their registration status abroad.

“There is no understanding of the Belarusian organizations, the environment, in which they operate; there is essentially no understanding by the Lithuanian authorities of the operational difficulties. And then no substantive conversation is possible, because neither of them understand either why or how and so on.”

Security threats

The respondents said that in accordance with rules of the country of registration they are to publish reports with information about the sources of funding (donor organizations) and their beneficiaries on the websites of the registering bodies. This is seen as grounds for potential pressure on the part of the Belarusian authorities.

“There is this visibility of reports... it is also a huge problem for us because we need to indicate donors and so on, and the Belarusian MFA then works very well with pressure on these organizations. And even now we are not keen on showing our donors.”

Furthermore, the international practice of automatic exchange of information on financial accounts within the framework of the Berlin agreement is also perceived as a potential threat in case Belarus joins it. The aforementioned problems related to the cross-border nature of operations are also related to security issues. In addition to

problems specific to their dual status, the Belarusian organizations also have to deal with general problems faced by the third sector in the country of registration (e.g. changes in the reporting procedures, taxation and so on). However, the analysis of these problems is not included in this report due to scope limitations.

CLOSURE OF THE BELARUSIAN ORGANIZATIONS ABROAD

The respondents have not had any experience with the closure of the Belarusian organizations abroad. However, both the respondents and some of the experts said a need to close inactive organizations appears when an organization has spent the funding received and has not received new grants. In this case, the Belarusian activists sometimes just leave these organizations be, although even in this case they need to submit annual reports in the country of registration. The respondents recommended in such cases if not to liquidate the organization then at least to formally suspend (freeze) the activities of such organizations to avoid problems in the future.

Even though the closure of organizations abroad was not voiced as an issue for the Belarusian organizations at the time of the research, it does not rule it out in the future.

CHARACTERISTICS NEEDED FOR THE BELARUSIAN CSOS TO SUCCESSFULLY OPERATE ABROAD

Within the framework of our research, we also tried to identify qualities that experts and CSO representatives find important for the Belarusian organizations registering abroad. The following three groups of characteristics can be derived from the responses:

1. **Good management.** An organization should have good management both in Belarus and in the country of registration. Ideally, either the CSO director should live in the country of registration or there should be another staff member prepared, when needed, to promptly respond to inquiries on the part of any bodies and agencies in the country of registration.
2. **Financial sustainability.** A CSO should be financially sustainable, i.e. it should have a lot of projects and a certain level of annual funding (according to one of the respondents, over 50 000 EUR per year).
3. **A broader activities' focus.** It is advisable to implement activities and projects related not only to Belarus but to the country of registration as well; to have connections in this country; to educate about the reasons why the Belarusian CSOs have to register and work abroad, i.e. to go beyond the solely Belarusian focus of activities and find a niche in the country of registration.

“If an organization has registered and really wants to live here sustainably, it should think... and slightly become a Lithuanian organization. To slightly become a diaspora and not a migrant... To find a niche and find more of in in the Lithuanian ecosystem.”

THE IMPACT OF THE NATIONAL CONTEXT OF THE COUNTRIES OF REGISTRATION AND INTERNATIONAL CONTEXT ON THE ACTIVITIES OF THE BELARUSIAN CSOS REGISTERED IN THESE COUNTRIES

In the course of this study, we have also tried to determine to what extent the national context of the countries of registration (political, economic and financial) affects the operations of the Belarusian CSOs registered abroad. Furthermore, we analyzed in what way the conditions for these activities have changed (if they have) over time. During the interviews, it became clear that we should look not only into the national but into the international context, affecting the Belarusian CSOs abroad. These were the aspects mentioned by the respondents themselves.

In terms of the impact on CSOs of the national context of the country of registration, there were differences in responses related to Lithuania and Poland. In the case of Lithuania, the respondents said that the political context had no impact, i.e. elections or changes in the governmental bodies were not seen as factors affecting organizations. In the case of Poland, this factor was seen somewhat differently. The respondents noted that as the current state policy in Poland changes, the CSO support policies (including Belarusian organizations) change as well. Possibilities of such support are decreasing, and its terms and conditions become less transparent. Furthermore, one of the respondents claimed that when supporting their organization, the Polish government was trying to influence the content of their activities.

The majority of respondents noted that both their activities and the policy towards the support of the Belarusian civil society are generally affected by the international context and the inclusion of Belarus in the international political agenda. Thus, after the 2010 elections and Ales Bialiatski's case, Belarus was higher on the agenda, which, to a certain extent, was helpful for the operations of all Belarusian CSOs. Similarly, now, when minor improvements are taking place in Belarus and are presented by the Belarusian authorities as purely positive ones, this affects the overall perception of the problems faced by the Belarusian civil society. Some national and international bodies begin to think that the environment in the country has considerably improved and therefore the need for alternative solutions (registration abroad in particular) is decreasing.

“When Belarus is on the agenda, when we are victims, poor things – it’s one kind of attitude. When everything is fine with us, the attitude will be slightly different. Not worse, it will be calmer and without such willingness to sometimes make exceptions and allowances... That is, Belarus on the agenda has an impact.”

In the case of Lithuania, according to the respondents, the financial climate and bank policy have an impact. The main unfavorable changes, which have affected the Belarusian CSOs registered in this country, are related to the tightening of the banking policy resulting from Lithuania's international obligations.

In the context of the financial climate, it was noted that a possibility to apply for regional cooperation projects has a positive impact on the Belarusian organizations

registered abroad. When there are such projects, it increases the interest of the local organizations in the country of registration towards the Belarusian organizations.

Another national factor affecting the activities of the Belarusian CSOs is migration policy. Changes in this policy (in regard to visas, residence and work permits) and work coordination (or lack thereof) between the different agencies has an impact on the Belarusian organizations.

Organizations are also affected by the legislative framework in the country of registration. One of the respondents mentioned that the national legislation of other countries was not prepared to host such unconventional organizations as third country organizations abroad (in particular, Belarusian ones).

“I think the whole problem is in the lack of adaptation of the legislation to such moments, and, basically, none of the countries were prepared in one way or another to the appearance of the Belarusian organizations abroad in terms of legislative practice...”

Overall, the following are mentioned as external factors affecting the activities of the Belarusian CSOs abroad: changes in the banking sector (Lithuania), domestic policy changes (Poland) and the presence of Belarus in the international agenda.

CONCLUSIONS

The operations of the Belarusian civil society organizations registering legal entities abroad should be considered at several levels. The first level is the overall unfavorable political, legal, financial and other environment for CSO activities inside Belarus. It is the main reason forcing the Belarusian non-governmental organizations to look for alternative options for registration and activities, registration abroad being one of them. To truly improve the environment for the Belarusian civil society, both the Belarusian organizations and all other stakeholders should direct their advocacy efforts at changing these macro conditions.

The second level is the need to resolve technical problems faced by the Belarusian organizations when they are already registered abroad. It is now obvious that one of the key problems for these organizations is banking services in Lithuania, where the majority of organizations are registered and therefore have bank accounts. It is important to find appropriate solutions to this and other problems related to the Belarusian CSO operations abroad.

The third level is the level of solidarity within the Belarusian civil society. It is obvious that joint and consolidated actions are needed to address both the high-level problems related to the unfavorable environment inside the country and technical problems faced abroad. However, the potential and actual possibilities of such consolidation for joint actions are not completely clear.

Today, the Belarusian CSOs registered abroad face a variety of problems. Registration abroad for many was a forced, often urgent, solution not based on the organizational development strategy. As is clear from this study, the situation is better for the organizations, which are better integrated into the country of registration, have connections with it, permanent staff, projects, etc. However, not all the organizations can follow this path, as it requires not only substantial additional expenses, but also the revision of the organizations' goals, objectives and activity methods. That is why a search for strategic solutions regarding joint activities, cross-border cooperation development or other ways of cooperation with the civil society organizations in the country of registration can be a solution for the Belarusian organizations. Another path could be related to lobbying for a special status for the Belarusian organizations registered abroad.²⁶ However, all stakeholders should assess the risks and benefits of this approach.

Since the activities of the Belarusian CSOs are directly related to the foreign donor support policy, donor organizations are important stakeholders in the search for and development of solutions to the problems faced by the Belarusian organizations. It is important that these organizations work jointly with the Belarusian civil society and national governments of the countries where Belarusian CSOs are registered towards identifying solutions to both high-level and technical problems faced by the Belarusian CSOs with due consideration for the specifics of their development and current situation.

²⁶ Thus, in April 2019, the European Humanities University (EHU) in Vilnius was granted a special political status of a "university in exile" which makes it possible for it not to comply with the Lithuanian requirements regarding the quality of education. The latter is controversial from the perspective of the effectiveness of an organization supported by international donors. For more information, see <https://www.lrt.lt/en/news-in-english/19/1057229/lithuania-grants-special-status-for-belarusian-university-in-exile> (Viewed on 17.02.2020).

The main reasons for the Belarusian CSO registration abroad are domestic (Belarusian) political, legal, financial and other conditions for the CSO activities. At the same time, security issues and donor policy also play an important role. The evolution of reasons for registering abroad from the perspective of time and essence should be taken into account. While initially they were related to the need to have a formal status and address security issues, now the main reason is a possibility to receive donor funding (although this statement is a generalization and in reality, the reasons are more versatile).

The Belarusian organizations feel the impact of the political and legal contexts of the countries of registration. At the same time, as a rule, political changes in these countries (elections, change of government and parliament) are not regarded as directly affecting organizations. However, the foreign policies in the countries of registration (particularly, relations with Belarus) and, on a larger scale, the international political context (the presence of Belarus on the international political agenda) can indirectly affect CSOs via support programs and funding. In the case of Poland, the impact of the foreign policy context apparently plays a bigger role than in the case of Lithuania.

At the same time, the most substantial changes that have affected the activities of the Belarusian organizations abroad are related to the banks' policies in the EU countries (particularly, in Lithuania and Estonia). The tightening of banks' requirements towards organizations founded by third-country nationals, has largely, and in some cases critically, hampered the operations of the Belarusian organizations. At the same time, according to the findings of this study, there are no problems of the kind in Poland.

To successfully operate and resolve problems abroad the Belarusian organizations have to be financially stable, well-governed (have a high level of management culture), have minimal staff in the country of registration and integrate into the country of registration at least to some extent.

Below we propose recommendations for various stakeholders interested in the activities of the Belarusian CSOs.

RECOMMENDATIONS ON IMPROVING THE ENVIRONMENT FOR THE ACTIVITIES OF THE BELARUSIAN CIVIL SOCIETY ORGANIZATIONS²⁷ REGISTERED IN THE EU COUNTRIES

FOR ALL STAKEHOLDERS

1. Keep on their priority agenda issues related to improving the environment for the activities of organizations inside Belarus. Engage in joint advocacy campaigns aimed at lowering political pressure on the civil society and improving the political, legal and operational environment for CSOs in Belarus (more specifically, changes in the regulations and practices related to the CSO registration and terms of receiving funding) at the international and national levels in line with the already existing recommendations.²⁸
2. Engage in joint advocacy campaigns aimed at improving the operational environment for the cross-border CSOs registered in the EU countries.

Within the framework of the advocacy campaigns:²⁹

- *Donor organizations*: Consider a possibility of compiling a “white list” of trustworthy donors (e.g. the European Commission, the Council of Europe, ministries of foreign affairs, development agencies in the EU countries and so on), including their mission statements, objectives and main directions of activities in the field of international development aid. When applying a risk-oriented approach, if the Belarusian CSO receives funding from donors from the white list, it can be granted the status of a “trustworthy” (low-risk) organization as not posing a threat of terrorism funding and money laundering;
- *Donor organizations and Belarusian CSOs*: Disseminate the white list among stakeholders, including the promotion and reaching of an agreement to include the list in the official documents (e.g. policy documents on cooperation between the civil society and the state);
- *Relevant governmental bodies of the host countries*: Consider a possibility of including the white list in the official documents on cooperation with CSOs; organize events to inform national governmental bodies about the white list of trustworthy donors engaged in cooperation with foreign CSOs registered in the EU countries.

²⁷ The proposed recommendations can also be used for improving the environment for CSOs in other countries with non-democratic regimes that have to register abroad, particularly, for the Russian CSOs registering abroad.

²⁸ Recommendations on improving the operational environment and legal framework for the Belarusian CSOs (CSO meter, 2019). Available at: <https://csometer.info/countries/belarus/> (Viewed on 17.02.2020).

²⁹ Other advocacy-related recommendations for different stakeholders are formulated in relevant sections of this report.

3. Facilitate the creation in the EU countries with the largest number of registered Belarusian CSOs of hubs/incubators³⁰ providing the financial management, legal and accounting services, administration of grants from foreign and national donors and reporting to donors and national bodies on behalf of member organizations. These hubs/incubators could play the role of stakeholders in communications with the governmental bodies and businesses on behalf of member organizations.
4. Whenever possible, regard the Belarusian and/or other civil society organizations from non-democratic countries that have to register abroad for political reasons as a separate target group when developing and formulating policies at the national and international levels, developing support programs and research. Take into account the specifics of their status and difficulties they face in their operations.
5. Initiate, support and continue legal, comparative and mapping studies of the Belarusian CSOs registered abroad.

FOR THE BELARUSIAN CIVIL SOCIETY ORGANIZATIONS REGISTERED IN THE EU

6. When considering registration abroad, assess the need, viability and resources required for the organization's operations in the EU (director's and accountant's salaries, taxes in the host country, legal expenses, organizational and project audits and so on), as well as risks that this registration may entail (fines for non-compliance with the legislative requirements as to reporting and taxation, decrease in funding and so on);
7. Integrate into the local context: broaden the scope of activities to include the host country, establish and develop cooperation with local civil society organizations and their associations, initiate and develop joint projects, delegating the administration of support to local organizations.
8. Unite in umbrella organizations and associations to combine expertise and exchange best and worst practices on management, financial and legal issues. Consult the already existing larger and more experienced organizations, including non-Belarusian CSOs registered outside the country of their core activities.
9. Build their own management capacity, including financial management, accounting, legislation, various reporting requirements in the host country and the knowledge of the language of the host country.
10. Whenever possible, increase the transparency of activities (provide all required reporting, clearly stating the directions and nature of activities and so on), which can contribute to improving relations with banks and other institutions in the countries of registration.
11. Include in the institutional and project budgets funds for the management of the foreign organization, explaining to donors why these expenses are needed; do not

³⁰ Such hubs/incubators can be set up either on the basis of the well-reputed Belarusian CSOs already registered abroad or on the basis of local organizations or set up from scratch.

downplay costs and do not agree to minimal wages when submitting grant applications.

12. Seek advice on tax legislation and include the necessary taxes in the institutional and project budgets.
13. Study and monitor the evolvement of opportunities offered by fintech companies (paysera, revolut etc.) to replace traditional bank services and inform the donor community about new possibilities; promote the use of the most convenient tools among CSOs and donors.
14. Within the framework of the advocacy campaigns aimed at the improvement of the operational environment for the Belarusian CSOs registered in the EU:
 - 14.1. Form coalitions with other stakeholders: the Belarusian CSOs registered abroad, national and international CSOs and international donor organizations;
 - 14.2. Monitor and regularly inform the donor, international and political communities about the specifics of the CSO cross-border operations and related problems in the organizations' activities;
 - 14.3. Target advocacy efforts at both countries where the Belarusian CSOs register (Lithuania, Poland and others) and countries whose regulations affect the operational environment for the Belarusian CSOs abroad, as well as at the level of the EU and other international organizations that can play a role in resolving the existing problems;
 - 14.4. When planning advocacy campaigns, analyze problems and stakeholders and provide different stakeholders with information relevant to their expertise and mandates;
 - 14.5. For Lithuania: target special advocacy efforts at changing the practice of applying regulations aimed at fighting terrorism funding and money laundering to the Belarusian organizations registered in this country.

FOR THE DONOR ORGANIZATIONS AND INTERNATIONAL COMMUNITY

15. Recognizing politically motivated restrictions for CSO activities in Belarus, continue supporting the Belarusian civil society regardless of the registration forms and jurisdiction of its organizations. If there is a need to verify whether an organization implements activities towards and/or in Belarus, conduct this verification in cooperation with other donors and coordinate support via donor and implementor fora.
16. Whenever possible, provide institutional support to both Belarusian organizations registered in the EU and associations and umbrella organizations providing the Belarusian CSOs with consultations and administrative, legal and reporting services in the countries of registration.
17. Whenever possible, engage in and support advocacy campaigns and activities on the improvement of the operational environment for the Belarusian CSOs registered in the EU countries, e.g. provide recommendations and information on the problems faced by civil society organizations funded via the international development aid

programs in the so-called “Nordic banks” to supranational bodies, governmental bodies and banking regulators in the Nordic countries.

18. If possible, reconsider the approach to the assessment of the level of the administrative costs incurred by the Belarusian CSOs registered in the EU. If needed, recognize as justified an increase in administrative costs of the EU-registered CSOs; allow the inclusion of costs related to the activities of the organization’s several legal entities in institutional and project budgets, in particular, director’s and accountant’s salaries, taxes, legal advice, organizational and project audits at realistic rates of the country of registration.
19. Due to the ongoing security threats for the Belarusian civic activists, whenever possible, avoid transferring grants to the personal accounts of the CSO representatives in the EU.
20. Consider a possibility of cooperation with fintech companies (paysera, revolut etc.) to replace traditional banking services when transferring and administering grants.
21. For the European Commission: within the framework of banking regulations, consider a possibility of allowing special treatment for civil society organizations that have to register abroad and receive funding from trustworthy sources (the European Commission, the Council of Europe, MFAs, development agencies in the EU countries and others) and granting them the status of trustworthy organizations from the perspective of not engaging in terrorism funding and money laundering.

GOVERNMENTAL BODIES OF THE HOST EU COUNTRIES

22. Consider a possibility of introducing the concept of the international development aid and its actors in the national legislations and developing a legal framework for the provision and administration of such aid, as well as taxation and other issues.
23. Consider a possibility of developing guidelines on registration, operations and liquidation of foreign CSOs in host countries in languages understood in these organizations (English and/or Russian) and include in these guidelines templates for required reporting, commentaries on typical problems and mistakes made by foreign CSOs.
24. Based on the assessment of the needs of foreign CSOs registered in host countries and their operational practices, consider a possibility of developing recommendations/official commentaries on the problematic aspects of labor and migration legislation, taxation and other issues causing difficulties in such organizations.

GOVERNMENTAL BODIES OF THE REPUBLIC OF LITHUANIA

25. Consider a possibility of introducing provisions for the special treatment of the Belarusian and other civil society organizations registered in Lithuania for political reasons:

- 25.1. Discuss a possibility and need for establishing a special body (interagency group) on foreign CSOs, whose mandate would include communication with, monitoring and analysis of foreign CSO activities in Lithuania.
 - 25.2. Consider a possibility of organizing regular discussions on the operational environment for the Belarusian (and other foreign) CSOs in Lithuania with all relevant stakeholders, including Members of Parliament and Governmental officials, as well as migration service, labor exchange, banking sector (banking regulator), Lithuanian CSOs and the organizations themselves. The result of such discussions could be a memorandum of understanding in regard to the activities of the Belarusian and other foreign CSOs registered in Lithuania, its regular updates depending on the current challenges faced by the organizations in their work and the inclusion of its provisions in the official guidelines.
 - 25.3. Consider a possibility of designating and recommending one bank or a bank program as preferable for the implementation of the development aid programs and receiving donor funding by the foreign CSOs in Lithuania.
 - 25.4. To minimize the possibilities of pressure on the part of the Belarusian authorities and special services on civic activists, discuss a possibility of developing and implementing a mechanism preventing the automatic provision by the Lithuanian financial and tax bodies of information on the operations of the Belarusian organizations and civil society activists in case Belarus joins the Berlin agreement.
 - 25.5. Consider a possibility of allowing foreign CSOs registered in Lithuania for political reasons not to provide/to provide only for review the information that would pose a threat to the activists' security in case it becomes known to the authorities or special services of non-democratic countries.
26. Continue full-scale visa support to the Belarusian CSOs and civil society activists that organize events in the country.
27. If possible, develop commentaries to the regulations on the prevention of terrorism funding and money laundering for the banking sector with a view to minimize their negative impact on the operational environment for cross-border CSOs registered in Lithuania for political reasons.

SOURCES

1. Alternative report by National Human Rights Coalition on implementation of the International Covenant on Civil and Political Rights in the Republic of Belarus. Represented to the 124th session of the UN Human Rights Committee. Minsk, 2018. Available at https://tbinternet.ohchr.org/Treaties/CCPR/Shared%20Documents/BLR/INT_CCPR_CSS_BLR_31288_E.pdf (viewed on 17.02.2020).
2. Consortium for Financial Access (2019). Banking non-profit organizations. The way forward. Available at <https://www.charityandsecurity.org/system/files/ACAMS%20Financial%20Access%20Paper%20-%20Updated.pdf> (viewed on 17.02.2020).
3. CSO METER. Assessing the civil society environment in the Eastern Partnership countries Regional Report. Available at <https://csometer.info/countries/compare/> (viewed on 17.02.2020).
4. Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC. Available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32015L0849> (viewed on 17.02.2020).
5. European Parliament resolution of 20 January 2011 on the situation in Belarus. Available at <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P7-TA-2011-0022+0+DOC+XML+V0//EN&language=EN> (viewed on 17.02.2020).
6. Freedom House. Freedom in the World 2019. Belarus. Available at <https://freedomhouse.org/country/belarus/freedom-world/2019> (viewed on 17.02.2019).
7. Freedom House. Nations in Transit 2018. Belarus. Available at https://freedomhouse.org/sites/default/files/2020-02/FH_NationsInTransit_Web_PDF_FINAL_2018_03_16.pdf (viewed on 17.02.2019).
8. Mapping study (2014). Belarus Civil Society Organizations in Cross-Sectoral Dialogue: Summary of Legal Environment Research and Expert Survey conducted by KAS Belarus, Assembly of NGO, NGO ‘Act’ and Belarusian Analytical Workroom. The study was prepared within the EU-funded project ‘Civil Society. Dialogue for Progress’. Available at https://docs.google.com/viewerng/viewer?url=http://belngo.info/wp-content/uploads/2015/10/mapping_belarus_2.pdf&hl=en_US (viewed on 17.02.2020).
9. USAID 2019. 2018 Civil Society Organization Sustainability Index for Central and Eastern Europe and Eurasia. 22nd edition - September 2019. Available

at <https://www.fhi360.org/sites/default/files/media/documents/resource-csosi-2018-report-europe-eurasia.pdf> (viewed on 17.02.2020).

10. Guidelines on the registration and activities of the civil society organizations: Comparative legal aspects. Budapest, 2015. Available at <https://drive.google.com/file/d/0Bwh6rJZ1JOWsSEViOXljM3hLeG8/view> (viewed on 17.02.2020).

11. The Assembly of Pro-Democratic NGOs of Belarus, Legal Transformation Center Lawtrend. Joint alternative report on freedom of association and environment for CSOs in Belarus. Minsk, 2019. Available at <http://belngo.info/2019.upr-freedom-of-associations-and-legal-environment-for-civil-society-organizations-in-belarus.html> (viewed on 17.02.2020)

12. Center for European Transformation (CET) (2018). Aksana Shelest, Andrei Yahorau, Olga Smolianko. The Belarusian Civil Society: dynamics of change in an unfriendly environment (2015-2017). Available at https://cet.eurobelarus.info/files/userfiles/5/DOC/1/2018_Civil-Society-Belarus_EN.pdf (viewed on 17.02.2020).

13. Yury Chavusau. Registration of the Belarusian non-governmental organizations abroad: Reasons and benefits in “I am creating a non-governmental organization in Poland. Guidebook for Belarusians.” Warsaw, 2012. Available at http://kamunikat.org/katalohkamunikat.html?pub_start=38530&pubid=21311 (viewed on 17.02.2019).

14. Yury Chavusau. Non-governmental organizations in exile: the Belarusian phenomenon. 18 January 2012, website of the Belarusian expert community, “Our Opinion”. Available at <https://nmnby.eu/news/analytics/4196.html> (viewed on 17.02.2020).