

More Information

INDEX

freedom to form, 13-14, 23-5, accountability, 543-4 accounting rules, 352, 373 238 - 40administrative fines, 179, 184 general assembly, 121-3, 422-3 advice and warning notices, 178-9, governance rules on, 117–18, 119 183 - 4,288informal, 78, 467 amendment of statutes, 169-73 internal governance, 268-9 Amtsgericht (local court), 390 minimum number of founders, 101 annual accounts, 157-62, 163 non-profit. See non-profit annual reports, 157-62, 163 associations associations, 258. See also foundations public, 516-17 bolag, 552-3 registered, 487-8, 491-2, 494-6, branches, 96 506-7, 534-5 charitable incorporated registrerade trossamfund, 553 organisations, 77 regulation of internal structure, 121 compensation and remuneration in, reporting and supervision of, 496-8 516-17 representative powers in, 425 country reports simple, 487, 506 Belgium, 48, 78, 118 surplus assets after dissolution and Czech Republic, 78, 106, 117 liquidation of, 105-6, 266 England and Wales, 78, 105, tax benefits for, 461 117 Associations Organic Act (Spain), Germany, 106, 118, 384-8, 399 532 - 3Greece, 78, 105, 106, 118, 119, associazioni di promozione sociale 238,406-7(social promotion associations), Hungary, 106, 118 446, 455 Italy, 78, 106, 118, 444 Austrian Civil Code, 344 the Netherlands, 118 Poland, 78, 105, 106, 118, 487–8 Belgium, CSOs in, 327–43 Russia, 78, 105, 118, 238, 508-11 annual accounts/reports, 159 Sweden, 118, 552–3, 558–9 associations, 118 de facto, 327, 328-9 establishment of, 48 dissolution of, 294 informal, 78 establishment of, 264, 384-5, 406-7, legal personality of, 77 421, 467, 491-2, 532-4, 555-7 membership of foreign nationals financial reporting obligations, 133 or non-residents, 342-3 föreningar, 553 surplus assets after dissolution formal, 467 and liquidation, 106



More Information

directors, remuneration of, 80	appointment of members to, 173,
donations to, 84	174–7
economic activities of, 332	compensation and remuneration of,
eligibility criteria, 248	80, 115, 113–16, 333, 349–50,
financial reporting rules in,	369-70, 515-17
133	foreign CSOs as members of, 235-40
foreign CSO, 236, 241, 245	foreign nationals as members of,
foundations	235–40, 311–12, 483
surplus assets after dissolution	in foundations, 424, 571
and liquidation, 107	liability of member of. See liability of
types of, 79	directors/trustees
functioning of, 329-33	supervisory authority of, 289-90
as government consultants or	bolag, 552-3
advisors in, 222	bookkeeping, 157-62
internal structure of, 329–30	Bowman v. the United Kingdom, 26
legal forms, 327-8	budget, 274-5
legal personality of, 97, 328	
political activities of, 331	Catharine II, 508
public benefit status of, 195, 199,	charitable incorporated organisations,
200, 201	77, 82
purpose of, 328	charities, 50
registration of, 141	registration of, 140
representative powers, 129, 330-1	restrictions on political purposes
setting up, 333–5	and activities of, 88
governmental involvement in,	structural changes of, 169–73, 175
333–4	surplus assets after dissolution and
public interest, 335	liquidation, 108
registration, 334–5	Charities Act 2011 (United Kingdom),
requirements, 328-9	371
supervision and sanctions on, 330,	Charities Act of 2006, 194, 377
336–9	Charity Commission, 140, 198, 201,
governmental approval after	364, 365–6, 373
establishment, 337	Charity Tribunal, 377
governmental or public	Charter of Fundamental Rights of the
supervisions, 337–8	European Union, 53
liability of members, founders,	civil society organisations and, 55–6
and board of directors, 338–9	Charter of Human Rights 2000, 55
publication and information,	Citizens' Initiative, 45–6
336-7	civil dialogue, 37
subsidies, 341–2	civil groups, 418–20
supervisory authority, 147	civil liability, 136
tax status, 339–41	civil society
third parties in, 155	concept of, 3–4
surplus assets after dissolution and	ECHR and, 8–34
liquidation, 332–3	EU's acknowledgement of, 37–9
tax exemptions, 209, 213	in EU's institutional and legal
taxation of, 250	framework, 35–71
board of directors	right to privacy, 14



More Information

574 INDEX

civil society (cont.) inspection and enquiry procedures, right to property, 14 31 - 3roles and functions of, 4 interference with organisation of, vs. democratic society, 11, 16 civil society organisations (CSOs) legal competence of, restrictions on, accountability of, 31-2 28 acknowledgement in political/ legal forms, 80 governmental debate, 37-46 as legal persons, 83-6 bv EU, 37-9 membership of board of directors for participatory democracy, 45-6 foreign nationals or residents, social dialogue, 39-45 235 - 40compensation and remuneration operation before formal of directors in, 113-14, 115, 116 establishment of, 111-12, analysis of, 114-16 cross-border, 51-3 participation in European policy enforcement of legal provisions, framework, 39-45 public benefit, 87, 119, 191-207, 231. establishment of, 263-5, 310 See also public benefit status branches, 100 public service delivery, 227-31. See disqualification rules, 100 also public services formal requirements, 92-6, 100: purposes and activities for, 86-91 analysis of, 96-100 analysis of, 91-2 incorporation procedures, 98 country reports, 86-91 economic activities, 88 material requirements for, 103, 100-4: analysis of, 102-4; non-distribution constraint, 87 associations, 101; foundations permitted, 89 and trusts, 101-2 political purposes and activities, procedures in, 97-100 88 public benefit, 87 EU and, 35-71 Charter for Fundamental Rights, religious activities, 88 55 - 6restrictions on activities of, 28-9 ECHR, 22-34, 56-8 right to form, 23-8 EU law and CSOs, 46-58 state supervision of, 29-30 European Foundation Statute, motives and legitimacy of, 30-1 65 - 9Statute for a European Association participation in socioeconomic and, 62-5 life, 46-50 subsidies, 220, 217-21 services of general economic supervisory authority, 33 interest (public services), 53-5 surplus assets after dissolution and taxation, 51-3 liquidation, 105-8, 111 European legal entity for, 58-61 analysis of, 108-11 financial reporting obligations, associations, 105-6 132 - 5foundations, 106-7, 109 public benefit CSOs, 108 foreign. See foreign CSOs freedom of association and, 23-5 taxation of, 249-53 fundamental rights for, 14-16 transfer of corporate seat and offices, as government consultants or 246, 245-7, 315-17 advisors, 223, 221-4, 306-7 transparency, 31-2



More Information

INDEX 575

civil társaság, 78 community amateur sports club, 363 community benefit societies, 77, 363 contributory CSOs, 231 conversion of CSOs, 169-73 cooperative sociali (social cooperatives), 446, 455 co-operative societies, 77, 258, 363 Council of Europe, 5, 8, 9, 215, 234, 242 Council Regulation on a Statute for European Foundation, 92, 123, cross-border CSOs. See also foreign CSOs conversion into, 49 taxation of, 51-3 CSOs. See civil society organisations (CSOs) Czech Republic, CSOs in, 344-62 annual accounts/reports, 159 associations governance rules on, 117 informal, 78 membership of foreign nationals/foreign CSOs, 361-2 surplus assets after dissolution and liquidation, 106 budgetary surplus after termination/dissolution, 350 Civil Code, 356-7 civil law, 356-7 economic activities of, 350 establishment of, 346-7 foreign CSOs, 247 foundations, 79 financial reporting rules, 133 necessary assets for, 101 surplus assets after dissolution and liquidation, 107 government and, 360-1 internal structure, 348 legal forms, 77, 80, 344-6 legal personality of, 94 New Civil Code, 344-6 non-distribution constraint on, 87 non-membership organisations in, 79

operation of CSOs before formal establishment, 112 pluralism in, 226 public benefit status of, 195, 199, 356 - 8public policy and granting rules in, 358-60 public service delivery in, 228 purpose of, 87, 346-7 registration of, 141, 347-8 remuneration of directors in, 114, 349 - 50representation and liability of, 348-9 representative powers, 128 restriction of religious activities, 88 setting up, 351 statutes on representative power, 129 supervision and sanctions on, 351-6 supervisory authority in, 147 tax law, 357-8 income tax, 357 road tax, 358 tax exemptions, 211, 212 value-added tax, 358 third parties in supervision of, 154 de facto association, 327, 328-9 demerger of CSOs, 169-73 democratic society vs. civil society, 11, 16 directors, 173, 174-7, 253 compensation and remuneration of, 80, 115, 113-16, 333, 349-50, 369-70, 515-17 foreign nationals as, 311-12 objections to acts by, 540 remuneration of, 349-50 supervisory authority of, 289–90 directors' liability, 135-9, 276-7 analysis of, 138-9 country reports, 135-8 Belgium, 338-9 England and Wales, 138, 370-2 Germany, 389 Greece, 412-13 Hungary, 426-7 Italy, 453-4 the Netherlands, 472-3



576

More Information

INDEX

directors' liability (cont.) England and Wales, CSOs in, 363-83 Poland, 499 destination of surplus following Russia, 518 dissolution, 368 Spain, 539-40 directors' liability in, 138 foreign CSOs, 233, 237 Sweden, 565-6 in CSOs without legal personality, recognition of, 382 138 tax treatment of, 382-3 for debts of CSO, 135-6 transfer of corporate seat and suspension/dismissal and, 180 offices, 245 towards third parties, 137-8 formality requirements, 364-5 towards the CSO, 136-7 foundations, necessity assets for, 102 dissolution and liquidation of CSOs, governance of, 368-72 105-11, 169-73, 180-1 associations, 117 allocation of net assets after, 332-3 CSOs with public benefit status, associations, 105-6, 266 charities, 108 liability of officers, 370-2 country reports, 105-8 remuneration of directors, 369-70 Belgium, 106, 107, 332-3 self-regulation, 369 Czech Republic, 106, 107, 350 structure of, 368-9 England and Wales, 105, 368 as government consultants or Germany, 106, 107, 386 advisors in, 222 Greece, 105, 106, 107 informal associations in, 78 Hungary, 106, 107, 421-2 inspection and enquiry procedures Italy, 106 in, 162 legal capacity of, 366 the Netherlands, 105, 107, 468 Poland, 105, 106, 107 legal form, 80 Russia, 105, 106, 107, 515 legal personality of, 84, 95 Spain, 536-7 legal structures of, 363-4 Sweden, 105, 107 limits on economic activities of CS0s foundations, 106-7, 109, 266-7 involuntary, 294 multinational membership in, 381–2 supervision of, 294-5 non-distribution constraint on, 87 operation of CSOs before formal donations from abroad, 52, 211-15, 253-5, 318-21, 398-9, 444, 465, establishment of, 111 485, 529-31, 550, 571 policy role, 381 duties, 437 public benefit and charitable status of, 195-6, 198, 375-9 economic activities, 332, 350, 386-7, appeal regarding status, 377 449-51, 536-7 legal definition of status, 375-7 Economic Associations Act (Sweden), loss of, 378-9 555 registration effects on, 377-8 ECtHR. See European Court of Human public service delivery of, 227-8, Rights (ECtHR) 380 - 1EEA. See European Economic Area purpose and activities of, 87, 367 registration of, 140, 365-6 (EEA) EESC. See European Economic and remuneration of directors, 114 Social Committee (EESC) representative powers, 128, 370 enforcement, 145 self-regulation in, 125



More Information

statutes on representative power, 129	14, 21, 248, 249, 317
structural changes of foundations/	16, 238, 311
charitable organisations in, 172	17, 283
supervision of, 372-5	52, 56, 57
accounting in, 373	becoming party to, 9
financial reporting, 373-4	civil society and, 8–34
inspection, 374–5	civil society organisations and, 55
need for approval, 375	CSO law, 22–34
parties to proceedings in, 373	democratic society and, 11-14
state, 149–50	framework for protection of
supervisory authority on, 147, 287,	fundamental rights (testing
372, 375	criteria), 16–22
surplus assets of associations after	limited grounds for restrictions,
dissolution and liquidation, 105	18-20
tax exemptions, 209, 212	necessary in a democratic society,
taxation of, 250, 379-80, 382-3	20–1
time of operation of, 367	non-discrimination, 21
trusts, 79	positive action vs. direct
equal treatment, 50	infringement, 22
ESA. See Statute for a European	prescribed by law, 17-18
Association (ESA)	legal framework, 10-11
Ethical Codex, 424–5	public benefit status and, 298
European Alliance for the Statute of the	relevance of, 8, 9
European Association	tax facilities and, 215
(EASEA), 62–3	vs. democratic society, 11, 16
European Civil Society Organisation,	European Convention on the
establishment of, 58	Recognition of the Legal
European Commission, 307-8	Personality of International
Draft Council Regulation, 37	Non-Governmental
European civil society and, 43-4	Organisations, 313
financial assistance to CSOs, 40	European Council, 39
Governance White Paper of 2001, 35	European Council of Voluntary
Transparency Initiative, 63–4	Organisations, 64
European Commission of Human	European Court of Human Rights
Rights, 20	(ECtHR), 5
European Company Statute, 59	Council of Europe/EU membership
European Convention on Human	and, 9
Rights (ECHR), 152, 234, 242,	democratic society and, 20
246	freedom of expression/association
Article	and, 12, 82
6, 14	pluralism and, 224, 307-8
8, 14, 15–16, 165–6	proportionality principle and, 21
10, 13, 25, 26–7, 82, 249, 320	European Court of Justice (ECJ), 5,
10(2), 311	51–2
11, 13–14, 23–4, 25, 57–8, 82, 104,	European Directive on Company law,
238	273
11(2), 238, 240	European Economic and Social
12, 56, 57–8	Committee (EESC), 38, 62



Cambridge University Press 978-1-107-14608-2 — Civil Society in Europe Tymen J. van der Ploeg , Wino J. M. van Veen , Cornelia R. M. Versteegh Index

578 INDEX

European Economic Area (EEA), 252, 316 European Foundation, 5, 61, 123, 132, 183, 252 European Foundation Statute, 59, 67 - 9European Mutual Society, 59, 62 European Social Committee, 39 European Statute of Association, 62 Extensive Impact Assessment (ExIa), 44 financial accounts and reports, 274-5 financial reporting, 132-5, 373-4, 388-9, 425-6, 453, 472, 517-18 First Company Law Directive, 129 fiscal neutrality, 50 foreign CSOs, 231-55 analysis of, 234-5 board of, 236 country reports, 233-4 Belgium, 236, 241, 245, 248 England and Wales, 233, 237, 245, 382 - 3Germany, 51, 237, 241, 397, 398-9 Hungary, 236, 245, 248, 442-4 Italy, 51, 241, 463-5 the Netherlands, 482-5 Poland, 233, 236-7, 242, 504-5 Russia, 237, 242, 527-31 Spain, 242, 247, 549-50 Sweden, 570-1 equal treatment of, 247-9, 316, 398, 444, 465 foreign natural person's participation in, 464-5freedom of association and, 238-40, 242 - 4freedom of expression and, 242-4 grants, 316 legal conflicts, 463-4 as member of board of directors of domestic CSO, 235-40 membership, 239, 235-40, 442-3 public service contracts, 316 real seat doctrine, 241 recognition of, 240-4, 312-14, 382, 397, 443, 464, 504-5 requirements, 234

subsidies, grants and contracts, 248, 316 taxation of, 51, 249-53, 318-20, 382-3, 398-9, 444 transfer of corporate seat and offices, 245, 443, 464 foreign foundations, taxation of, 52 föreningar, 553 formal associations, 467 Foundation Investment Fund (Czech Republic), 359 foundations, 79-82, 258. See also associations board of trustees, 424 charitable incorporated organisations, 77 country reports Belgium, 79 Germany, 107, 384-5, 388 Greece, 407 Hungary, 421 Italy, 444 the Netherlands, 466 Poland, 489-90, 492-4 Russia, 106, 107 Spain, 532-4 Sweden, 553-4, 557-8 directors' liability in, 566 dissolution of, 294 establishment of, 25-8, 265, 384-5, 407, 421, 466, 492-4, 532-4, 557 - 8financial reporting, 133, 563 foreign board membership in, 571 freedom to establish, endow and join, 25-8 governance internal, 269-70 issues, 563-5 rules, 118-19 internal organisation and representation of, 496, 559-61 necessary assets for, 101-2 public benefit status of, 569 public interest and, 335 registration of, 534-5, 564-5 reporting and supervision of, 498 supervisory powers, 563-4 supervisory tasks on, 153



More Information

INDEX 579

representative powers in, 425 representative powers, 388 sanctions, 566 surplus assets after dissolution structural changes of, 169-73, 175 and liquidation, 107 supervising authority on, 123 General Tax Act, 393-4 surplus assets after dissolution and as government consultants or liquidation, 106-7, 109, 266-7 advisors, 396 Foundations Act (Spain), 532, 533 instruments and sanctions, 391-2 founders, 347-8 legal forms, 77, 80, 384-5 liability of, 338-9 legal personality of, 85, 95, 388 France, fundraising supervision in, liability of directors/trustees, 389 190 operation before registration of, 112, Free Economic Society, 508 386 freedom of association, 238-40 pluralism in, 396-7 freedom of expression, 13 public benefit status of, 199, 392-4 friendly societies, 363 public service delivery in, 228, 396 fundraising, 186-91, 297, 392, 408, 433, purposes of, 385 459, 478-9 registration of, 140, 390 Fundraising Standards Board (FRSB), restriction on activities of, 385-6 125 self-regulation in, 124 statutes on representative power, general assembly, 422-3 130 supervision of Germany, CSOs in, 78 annual accounts/reports, 159 in fundraising, 190, 392 appointment of members to the state, 150, 390-1 board of directors in, 174-7 third-party role in, 154 associations tax exemptions, 209, 212, 395-6 governance rules on, 118, 387-8 taxation of, 51, 250 informal, 384-99 transfer of corporate seat and offices, surplus assets after dissolution 398 Treuhand, 79 and liquidation, 106 Civil Code, 387-8 trusts, 79 corporate income tax, 51 Gesellschaft bürgerlichen Rechts destination of surplus after (partnership), 386–7 dissolution of, 386 Gift Tax-Deduction Act (Sweden), 568 directors' liability in, 136, 137 gifts economic activities of, 386-7 income tax relief on, 380 eligibility criteria, 248 tax deductibility, 480 establishment by foreign nationals, taxation of, 52, 208 397 governance financial reporting of, 388-9 rules, 120, 116-24 foreign CSOs, 237 analysis of, 119-24 equal treatment of, 398 on associations, 117-18 real seat doctrine, 241 on CSOs with public benefit recognition of, 397 status, 119 taxation of, 51, 398-9 on foundations, 118-19 foundations, 384-5 mandatory, 121 annual accounts/reports, 158 self-regulation, 124-7 financial reporting, 388-9 analysis of, 125-7 necessary assets for, 101 promotion of, 126



More Information

580 INDEX

government supervision. See funding of, 414-15 supervision grants to, 414-15 grants, 438-9 tax status, 415 to foreign CSOs, 247-8, 316 public benefit status and, 304-6 Greece, CSOs in, 400-17 annual accounts/reports, 158, 159 appointment of members to the board of directors in, 174-7 status in, 200 approval of transactions in, 168 associations, 406-7 charitable, 408-9 freedom to form, 238 governance rules on, 118, 119 subsidies, 219 informal, 78 legal personality of, 406-7 surplus assets after dissolution and liquidation, 105, 106 Civil Code, 400-2, 412-13 CSOs as government consultants or advisors in, 222 directors' liability in, 412-13 establishment of, 403-10 external supervision of, 410-12 foreign CSOs in, 236, 241, 248, 250, 415 - 16foundations establishment of, 407 legal personality of, 407 necessity assets for, 102 surplus assets after dissolution and liquidation, 107 426 - 7welfare, 408-9 legal forms, 77, 80, 400-3 425 - 6foreign CSOs legal personality of, 84, 95 establishing, general guidelines in, board of, 236 403 - 5forms, 405-8: associations, 406-7; foundations, 407; fundraising nationals, 442 committees, 408; partnerships, 405 - 6special recognition status, 408-9 non-distribution constraint on, 87 operation of CSOs before formal establishment of, 112 248 taxation of, 444 pluralism in, 226 Private International Law, 416 public benefit, 195, 199-200 offices, 245, 443

public service delivery of, 229 recognition of, 409-10 registration of, 141, 409-10 remuneration of directors, 114 specially recognised philanthropist state supervision of, 150 statutes on representative power, 130 structural changes of foundations/ charitable organisations in, 172 supervisory authority in, 146 third parties in supervision, 155

Hein Persche v. Finanzamt Lüdenscheid, High Court of England and Wales, 233 High Level Group of Company Law, Hungary, CSOs in, 77, 418-44 annual accounts/reports, 158, 159 associations, 418-20 governance rules, 118 surplus assets after dissolution and liquidation, 106 Civil Code, 418-20, 422-3 civil groups in, 418-20 directors' liability in, 136, 137, 138, financial reporting rules on, 133, equal treatment of, 444 establishment of CSOs by foreign membership of board of directors for foreign nationals or residents, 442-3 recognition of, 443 subsidies, grants and contracts, transfer of corporate seat and



More Information

INDEX 581

foundations, 418-20 external, 428-9 governance rules, 119 third-party role in, 429 surplus assets after dissolution surplus assets after dissolution and and liquidation, 107 liquidation, 421-2 fundraising, 433 associations, 106 governance rules foundations, 107 on associations, 118 taxation of, 436-8 corporate income tax, 436 on foundations, 119 on public benefits CSOs, 119 duties, 437 structure of, 422-4 exemptions, 210, 212-13, 436-7 as government consultants or local taxes, 437 advisors, 221, 439-40 tax benefits for donors, 438 instruments and sanctions in. value added tax, 211, 436-7 429 - 33advice, enforcement and Idealvereine (non-profit associations), sanctions, 431-3 386 - 7amendment to statutes, 431 impresa sociale (social enterprise), 446, annual accounts/reports, 429-30 455 approval of certain acts and income tax, 51, 357, 395-6, 436. See transactions, 430 also taxation bookkeeping, 429-30 Income Tax Act (Sweden), 567 dissolution, 431 Income Tax Code (Belgium), 339-40 inspection and enquiry incorporation doctrine, 240-1 procedures, 430 informal associations, 467. See also records, 429-30 associations structural changes, 431 injunctions and instructions, 179-80, legal capacity of, 418–20 185-6,288legal forms of, 80, 418-20 inspection and enquiry procedures, limits on economic activities of, 88 31-3, 162-5, 166, 285-6 operation before registration of, 112, analysis of, 165-6 in England and Wales, 162, 374-5 421 - 2pluralism in, 225, 441-2 in Hungary, 430 public benefit status of, 158, 194, in the Netherlands, 162, 476 195-6, 197, 199, 433-6 in Russia, 165, 522-4 public service delivery of, 229, 442 in Spain, 162 purposes and activities of, 420-1 in Sweden, 162 registration of, 141, 142, 427-8 internal governance, 268-70 remuneration of directors, 114 investigatory powers, 167 representative powers, 128, 130, Italy, CSOs in, 445-65 425 annual accounts/reports, 159 requirements for establishment of, associations, 444 421 governance rules on, 118 self-regulation, 424-5 informal, 78 structural changes of foundations/ surplus assets after dissolution charitable organisations in, 172 and liquidation, 106 subsidies and grants to, 438-9 economic activities, 449-51 supervision of establishment of, 445-8 authorities, 147 financial reporting of, 453



582 INDEX

Italy, CSOs in (cont.) legal personality, 259-61 foreign CSOs, 241 membership organisations, 77-9 equal treatment of, 465 non-membership organisations, foreign natural person's 79 - 82overview of, 76, 258 participation in, 464-5 legal conflicts, 463-4 purposes and activities for, 86-92, recognition of, 464 261-3, 535-6 taxation of, 51 surplus assets of after dissolution, transfer of seat, 464 266 - 7foundations, 444 without legal responsibility, 82 fundraising, 459 legal personality of CSOs, 83-6, governance structure rules for, 451-2 259 - 61as government consultants or analysis of, 85-6 advisors, 463 applying for, 94 instruments and sanctions in, 457-9 authorities on legal forms, 80, 445-8 civil law notary, 93 liability of directors/trustees, 136, courts, 93 453 - 4governmental authority, 93 operation before registration of, independent authority, 93 449 country reports, 83-5 public benefit status in, 195, 459-60 Belgium, 77, 84, 97, 328 public service delivery, 228, 463 Czech Republic, 94 purpose of, 88 Germany, 85, 95, 388 registration of, 454-6 Greece, 84, 95, 405-8 representative powers, 130, 452-3 the Netherlands, 77, 83, 84, 95, scope and purpose of, 448-9 supervision of Poland, 95 external, 456-7 Russia, 95 third-party role in, 154 Spain, 84 tax benefits for, 211, 460-3 Sweden, 95 types of, 445-8 regulation of internal structure and, 121 judicial review, 283-4 representative powers and, 127-8 unlimited time for, 100 Länder, 146, 190, 391 legislation länsstyrelse, 146 budget, 274-5 last will (mortis causa), 94 external effect of authority to Law on Non-Commercial represent CSO, 273 Organisations (Russia), 510 financial accounts and reports, Law on Public Associations (Russia), 274 - 5510 internal governance, 268-70 legal forms, 76-116, 258-61, 267 international aspects of CSOs, acts on behalf of CSOs prior to its 309 - 21establishment, 266 board membership by foreign analysis, 82-3 nationals, 311-12 establishment of CSOs, 263-5 equal treatment of foreign CSOs, European, 58-69 legal capacity of CSOs as legal establishment of CSOs by foreign

persons, 83-6

nationals/legal entities, 310



More Information

INDEX 583

recognition of CSOs from other countries, 312-14 taxation of foreign CSOs, 318 - 20transfer of corporate seat and offices, 315-17 legal forms, 258-67 liability of directors, 276-7 management, 274-5 public benefit status, 297 registration, 279-80 representative powers, 272 - 3self-regulation, 277-9 supervision, 281-97 transparency, 274-5 liability of directors/trustees, 135-9, 276-7, 370-2 analysis of, 138-9 country reports, 135-8 Belgium, 338-9 Germany, 389 Greece, 412-13 Hungary, 426-7 Italy, 453-4 the Netherlands, 472-3 Poland, 499 Russia, 518 Spain, 539-40 Sweden, 565-6 CSOs without legal personality, 138 for debts of CSO, 135-6 suspension/dismissal and, 180 towards third parties, 137–8 towards the CSO, 136-7 limited liability companies, 77 Lindblom, Anna-Karin, 551 liquidation of CSOs. See dissolution and liquidation of CSOs Lisbon Treaty, 36-7, 42, 53, 55 local taxes, 437

Maastricht Treaty, 35, 37, 40 mandatory registration, 140 merger of CSOs, 169–73 money laundering, 523–4 *mortis causa*, 94, 95 mutual recognition, 49–50

Nebenzweckprivileg, 78 the Netherlands, CSOs in, 78, 105, 466-85 annual accounts/reports, 159 associations governance rules, 118 informal, 78 membership of board of directors for foreign nationals or residents, 483 surplus assets after dissolution and liquidation, 105 directors' liability in, 135-6 economic activities of, 469 establishment of, 466-7, 482-3 financial reporting, 133, 472 foreign CSOs, 482-5 board membership in, 483 equal treatment of, 484 establishment of, 482-3 recognition of, 484 relocation of seat, 484 taxation of, 485 foreign membership in, 237 foundations governance rules, 119 necessary assets for, 102 surplus assets after dissolution and liquidation, 107 fundraising, 478-9 governance rules associations, 118 foundations, 119 self-regulation, 470-1 structure of, 469-70 as government consultants or advisors, 222, 481-2 inspection and inquiry procedures in, 162 instruments and sanctions on, 476-8 amendment of statutes, 477-8 annual accounts/reports in, 476 approval of certain acts and transactions, 477 bookkeeping, 476 enforcement and sanctions, 478 inspections, 476 records, 476 structural changes, 477-8



Cambridge University Press 978-1-107-14608-2 — Civil Society in Europe Tymen J. van der Ploeg , Wino J. M. van Veen , Cornelia R. M. Versteegh Index

584 INDEX

OECD Model Tax Convention, 250 the Netherlands, CSOs in (cont.) legal forms, 80, 466-7 Office for the Disclosure of Unusual legal personality of, 77, 83, 84, 95, Transactions., 253 471 - 2open method of coordination (OMC), liability of directors/trustees, 472-3 40 - 1,64non-distribution constraint on, 87 organizzazioni di volontariato operation before registration of, (voluntary organisations), 446, 468 - 9pluralism of, 226, 482 organizzazioni non governative public benefit status of, 193, 197, (non-governmental organizations), 445, 455 199, 479-80 public service delivery of, 229, organizzazioni non lucrative di utilità 482 sociale (ONLUS), 446, 455 registration of, 140, 141, 473-4 requirements, 233 participatory democracy, 45-6 scope of, 467-8 Partnership Act (Sweden), 555 self-regulation in, 124 partnerships, 405-6 statutes on representative power, 129 patronato, 537-8 penalties, 288-9 subsidies, 481 supervision of pluralism, 224-7 external, 474-5 country reports, 225-6 third-party role in, 155, 475-6 Czech Republic, 226 surplus assets after dissolution and Germany, 396-7 liquidation, 468 Greece, 226 associations, 105 Hungary, 225, 441-2 foundations, 107 the Netherlands, 226, 482 tax exemptions, 210, 211, 213 Poland, 225 taxation of, 480-1 Russia, 226 non-governmental organizations Spain, 225, 548-9 (NGOs), 445, 455 Sweden, 226 non-profit associations, 555-7. See also ECtHR and, 224, 307-8 associations public benefit status, 307-8 directors' liability, 565 pluriformity, 3 financial reporting, 561 Poland, CSOs in, 77, 78, 486-507 foreign membership in, 569-71 Act on Associations amendments, governance issues, 561–3 506 - 7instruments and sanctions on, associations, 487–8 governance rules on, 118 dissolution, 477–8 internal organisation and informal, 78 representation of, 558-9 legal personality of, 95 public benefit status of, 567-8 surplus assets after dissolution register of members, 561-2 and liquidation, 105, 106 registration, 562-3 establishment of, 491-4 supervisory powers, 562 financial reporting rules in, 133 Non-Profit Associations Act (Sweden), foreign CSOs, 233, 236-7, 242, 504 - 5Non-profit Information and Education foreign nationals in, 504-5 Centre (NIOK), 424-5 foundations, 489-90



More Information

necessity assets for, 101	Italy, 195, 459–60
surplus assets after dissolution	the Netherlands, 193, 197, 199,
and liquidation, 107	479-80
as government consultants or	Poland, 119, 196, 199, 499-501,
advisors in, 222	502-4
internal organisation and	Russia, 194, 195, 199, 525-6
representation of, 494-6	Sweden, 195, 199, 200, 567-9
laws, 486–7	criteria, 193-7, 299-301
legal forms, 80	CSOs as government consultants or
liability of board members, 499	advisors, 306–7
non-distribution constraint on, 87	government's policy on, 298-9
operation of CSOs before formal	grants and, 304–6
establishment of, 112	legislation on, 298–309
political activities, 490	loss of, 392–4
public benefit status of, 196, 199,	consequences of, 202-3
499–501	criteria for, 200–2
governance rules on, 119	grounds for, 200
reporting and supervision of,	obtaining, 198–200
502-3	pluralism and, 307–8
public service delivery in, 228	procedure, 299–301
remuneration of directors in, 114	public authority's withdrawal of,
statutes on representative power, 130	201–2
supervision of, 496-8	public service delivery and, 308-9
third-party role in, 154	reporting and supervision of, 502-3
tax exemptions, 210, 213	requirements, 299-301
taxation of, 503-4	status, 204
types of, 486-90	subsidies and, 304-6
political activities, 331	tax exemptions, 302-4
political purposes and activities, 88	tax facilities and, 208-15, 302-4
poverty relief, 195	tax laws, 503–4
poviat governor, 498	public registers, 518–21
privacy, right to, 14, 15-16	public services, 53–5, 227–31
Prokura system, 129, 132	analysis of, 230-1
property, right to, 14, 15	country reports
proportionality, 21	England and Wales, 380-1
public associations, 516–17	Germany, 396
public benefit status, 191–231	Italy, 228, 463
acquiring and losing, 299–301, 433–6	the Netherlands, 229, 482
analysis of, 203–7	Poland, 228
country reports, 193–203	Russia, 229
Belgium, 195, 199, 200, 201	Spain, 547–8
Czech Republic, 195, 199, 356–8	Sweden, 229
England and Wales, 195-6, 198,	foreign CSOs, 316
375-9	provision of, 308-9
Germany, 392-4	public policy rules, 227-9
Greece, 195, 199–200, 414–15	statutory requirements, 227-9,
Hungary, 158, 194, 195–6, 197,	230
199, 433-6	purposes of CSOs, 261-3



real seat doctrine, 240-1, 245, 398	legal personality of CSOs and,
Recommendations of the Council of	127-8, 425, 471-2, 517-18
Europe, 223	legislation, 272-3
Register of Charities, 140, 201	rules, 131
registered associations, 487-8, 491-2,	Russia, CSOs in, 508–31
494-6, 506-7	amendment of statutes, 524-5
registration, 139-43, 144, 473-4	associations
analysis of, 142–3	freedom to form, 238
of associations, 487-8, 491-2, 494-6,	informal, 78
506-7, 534-5	surplus assets after dissolution
authorities, 141	and liquidation, 105
country reports, 140-2, 518-21	voluntary, 508–11
Belgium, 79, 334-5	compensation and remuneration of
Czech Republic, 141, 347–8	directors in, 515–17
Germany, 390	conversion, 524–5
Hungary, 141, 142, 427–8	demergers of, 524–5
Italy, 454–6	dissolution of, 524-5
the Netherlands, 140, 141, 473-4	establishment of
Poland, 491–2	formal requirements for, 513-14
Russia, 518–21	material requirements for, 514-15
Spain, 534–5	federal state supervision of, 522-3
effects of, 377–8	financial reporting, 517–18
of foundations, 534–5, 564–5	foreign CSOs, 527-31
functions and types of registers,	equal treatment of, 529
279–80	establishment of, 527–31
information, 141–2	federal state supervision of, 522–3
mandatory, 140	recognition of, 528–9
significance of, 139–40	registration of, 237, 242
types of, 139–40	taxation of, 529–31
voluntary, 140	foreign membership of, 527–8
registrerade trossamfund, 553	foundations
religious activities, 88	annual accounts/reports, 158
representative powers, 272–3	surplus assets after dissolution
in associations, 425	and liquidation, 106, 107
country reports	governance rules
Belgium, 129, 330–1	associations, 118
Czech Republic, 128, 129	public benefit CSOs, 119
England and Wales, 128, 129, 370	inspection and enquiry procedures,
Germany, 130	165, 522–4
Greece, 130	instruments and sanctions on, 522–4
Hungary, 128, 130, 425	legal capacity of, 512
Italy, 130, 452–3	legal forms of, 80, 511–12
the Netherlands, 129	purposes and activities for, 513
Poland, 130	legal personality of, 95
Russia, 128, 130, 517–18	liability of directors/trustees, 518
Sweden, 128, 130	limits on economic activities of, 88
external effect of statutes on, 128–32	merger, 524–5
in foundations, 425	money laundering, 523-4



Cambridge University Press 978-1-107-14608-2 — Civil Society in Europe Tymen J. van der Ploeg , Wino J. M. van Veen , Cornelia R. M. Versteegh Index

INDEX

pluralism in, 226 public benefit status in, 194, 195, 199,525-6public registers, 518-21 public service delivery in, 229 remuneration of directors in, 114 representative powers, 128, 130, 517 - 18structural changes of, 524-5 subsidies, 219 supervisory authorities on, 521 surplus assets after dissolution and liquidation, 515 associations, 105 foundations, 106, 107 taxation of, 210 exemptions, 213 facilities and subsidies, 526-7 self-regulation, 124-7, 277-9, 355-6, 424-5, 470-1 service contracts, for foreign CSOs, 247 - 8services of general economic interest (SGEI), 53-5 siège réel doctrine, 398 simple associations, 487, 491, 506 Sitztheorie, 398 Sixth Directive, 50 social dialogue, 39-45 social enterprise, 446 social promotion associations, 446, 455 Spain, CSOs in, 77, 532-50 accountability of, 543-4 appointment of members to the board of directors in, 174-7 approval of transactions in, 168 in autonomous communities, 535 directors' liability in, 135-6, 137, 539 - 40directors of, 538 distribution of benefits, 536-7 economic activities of, 536-7 establishment of, 532-4 financial reporting rules in, 133 foreign CSOs, 242, 247, 549-50 equal treatment of, 550

587 transfer of seat, 550 foreign membership in, 549 as government consultants or advisors, 548-9 inspection and enquiry procedures, 162 internal structure of, 537-8 legal forms of, 532-4 legal personality of, 84 objections to acts by directors, 540 pluralism in, 225, 548-9 public benefit status of, 199, 544–5 public service delivery of, 229, 547-8 purpose of, 87, 535-6 registration of, 534-5 structural changes of foundations/ charitable organisations in, 171, structure of, 171 supervision of, 149, 537-8, 540-3 supervisory authority on, 147, 287 surplus assets after dissolution and liquidation, 536-7 tax benefits for, 546-7 tax exemptions, 213, 545-6 transparency of, 543-4 state supervision. See supervision Statute for a European Association (ESA), 59, 62–5 Statute for a European Cooperative Society (SCE), 60 Statute for European Associations, 60 statutes on representative power, amendment of, 292-3 Stauffer foundation, 51 Stiftungsverzeichnisse (foundation), 390 subsidiarity, 231 subsidies, 217-21, 438-9, 481 analysis of, 219-21 decisions by authorities on, 218-19 for foreign CSOs, 247-8, 316 grant of, 217-19, 220 public benefit status and, 304-6 statutory or governmental guidelines on, 217-18 supervision, 145-91, 281-97 advice, enforcement and sanctions, 178-86, 187, 288

recognition of, 549



Cambridge University Press 978-1-107-14608-2 — Civil Society in Europe Tymen J. van der Ploeg , Wino J. M. van Veen , Cornelia R. M. Versteegh Index

588

INDEX

supervision (cont.) structural changes of foundations/ administrative fines, 179, 184 charitable organisations, advice and warning notices, 169 - 73178-9, 183-4 country reports, 171-2 analysis of, 181-6 third parties in, 153-7 dissolution, 180-1 analysis of, 155-7 injunctions and instructions, country reports, 154-5 179-80, 185-6 criteria, 155 liability of directors/trustees, role of, 295-6 180 standing, 154-5 suspension and dismissal of warning notices, 288-9 directors/trustees, 180, 184-5 supervisory board, 423 appointment of members to the suspension and dismissal of directors/ board of directors, 173, 174-7 trustees, 180, 184-5 approval of certain transactions or Sweden, CSOs in, 77, 551-71 acts, 166-9, 287-8 annual accounts/reports, 158, 159 appointment of members to the analysis of, 168-9 from supervisory authority, 170 board of directors in, 174-7 authorities, 146, 372, 521, 540-3 associations, 552-3 governance rules on, 118 analysis of, 148 types of, 146-8, 149, 281-2 non-profit, 558-9 definition of, 145 surplus assets after dissolution of dissolution, 294-5 and liquidation, 105 enforcement and, 145 establishment of, 555-7, 558 exercise of, 283-4 financial reporting rules in, 133 framework, 148-52 foreign CSOs in, 570-1 analysis of, 150-2 foreign membership in, 569-71 country reports, 149-50 foundations, 559-61 of fundraising, 186-90, 191 necessity assets for, 102 analysis of, 190-1 surplus assets after dissolution information and inspection, and liquidation, 107 285 - 6governance issues, 561-5 inspection and enquiry procedures injunctions, 288 instructions, 288 in, 162 instruments and sanctions in, internal organisation and 157 - 86representation of, 558-61 annual accounts, 157-62, 163 legal forms, 551-5 annual reports, 157-62, 163 legal personality of CSOs in, 95 bookkeeping, 157-62 legal sources of, 554-5 inspection and enquiry liability of directors/trustees, 565-6 procedures, 162-6: analysis of, non-distribution constraint on, 87 165–6; country reports, 162–5 non-governmental organizations, judicial review and, 283-4 551 legislation, 281-97 operation of CSOs before formal motives for, 148 establishment of, 113 penalties, 288-9 pluralism in, 226 power of board members/trustees, public benefit status of, 195, 199, 289 - 90200, 567-9



More Information

INDEX 589

public service delivery of, 229 representative powers, 128, 130 supervisory authority in, 146 surplus assets after dissolution and liquidation, associations, taxation of, 567-9 types of, 551-5 taxation, 51-3, 208-15, 249-53 analysis of, 215-17 benefits/exemptions, 208-11, 214, 215-17, 302-4, 395-6, 436-7, 438, 460-3, 545-7 corporate income tax, 436 country reports, 250, 480-1 Belgium, 250 Czech Republic, 211, 212, 357-8 England and Wales, 250, 379-80, 382 - 3Germany, 51, 250, 398-9 Hungary, 210, 212-13, 436-8 Italy, 211, 460-3 the Netherlands, 210, 211, 213, 480 - 1Poland, 210, 213, 503-4 Russia, 210, 526-7 Spain, 213, 546-7 tax exemptions, 208-11, 214 of cross-border CSOs, 51-3 duties, 437 of foreign CSOs, 51, 249-53, 318-20, 382-3, 398-9, 444 of foreign foundations, 52 of foreign public benefit organisations, 249-53, 485 of gifts, 52, 208 income tax, 51, 395-6, 436 local taxes, 437 subsidies, 341-2, 526-7 tax exemptions, Spain, 545-6 tax status, 339-41 value-added tax, 211, 341, 436-7, taxation of, country reports, Sweden, 567-9 TEU. See Treaty on European Union (TEU)

TFEU. See Treaty on the Functioning of European Union (TFEU) transactions, approval of, 166-9 transparency, 274-5, 543-4 Transparency Act (Spain), 544 travaux préparatoires, 24 Treaty of Lisbon, 44 Treaty of Rome, 38 Treaty on European Union (TEU), 35 Article 10, 35 Article 11, 42, 45-6 Article 17, 42 Treaty on the Functioning of European Union (TFEU), 35 Article 14, 53 Article 18, 48, 248, 311 Article 20, 311 Article 49, 47, 48, 49, 316, 398 Article 52, 46 Article 54, 47, 49, 60, 235, 241, 244, 247, 313, 315, 398 Article 63, 47, 320 Article 65, 320 Article 106, 317 Article 352, 60-1, 67 foundations, 311 Treuhand, 79 trustees liability of. See liability of directors/trustees supervisory authority of, 289-90 trusts, 79-82, 258 amendment of, 292-3 necessary assets for, 101-2

United Kingdom, CSOs in. See England and Wales, CSOs in

value-added tax (VAT), 211, 341, 436–7, 480. See also taxation voluntary registration, 140 Vorstiftung, 386 Vorverein, 386

Wales. See England and Wales, CSOs in warning notices, 288–9 White Paper on European Governance, 42