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***THE NEED FOR THE IMPROVEMENT OF THE LEGAL
FRAMEWORK IN THE CONTEXT OF ENSURING THE
EFFECTIVENESS OF CHARITABLE ORGANIZATIONS'
ACTIVITIES***

The article provides a comprehensive legal analysis of the regulation of charitable organizations' activities. It explores the normative framework governing the establishment and approval of charitable programs and projects, emphasizing procedural requirements and institutional oversight mechanisms. Special consideration is given to the range of state-endorsed measures designed to incentivize and promote charitable activity. The study identifies systemic challenges and barriers hindering the effective implementation of philanthropy, including legislative ambiguities, administrative inconsistencies, and deficiencies in enforcement practices. The article proposes targeted legislative amendments and policy initiatives aimed at strengthening transparency, accountability, and public trust in the charitable sector.

Ultimately, it argues for the development of a coherent and enabling legal environment that not only facilitates the growth of charitable organizations but also ensures the sustainable realization of their social mission. First, it is essential to broaden the legal definition of "charity," aligning it with contemporary social needs and socio-economic challenges. Clarifying the requirements for charitable programs would, in turn, ensure consistency and transparency in their development and approval procedures. Moreover, it is necessary to recognize the implementing party of a charitable program as a contracting party even when acting as a payer. To strengthen accountability, charitable organizations should be obliged to submit only annual and consolidated reports, thereby simplifying and systematizing reporting obligations. The legal framework should also allow for transactions to be qualified as charitable in extraordinary or emergency situations, even in the absence of an approved program. In addition, administrative liability measures must be established for charitable foundations conducting activities inconsistent with their statutory purposes. Finally, legal preconditions should be introduced to encourage individual charitable contributions, fostering civic engagement and promoting the development of a culture of philanthropy.

Key words: *charitable organization, funds, nonprofit organizations, charity, taxation schemes, philanthropy, taxes, incentives.*

Introduction

Nonprofit organizations have long been integral parts of the social, economic, and political developments in many countries¹. Nonprofits have the ability to give voice to the voiceless and call important matters² of policy to the attention of governmental authorities³. They can serve as a social safety valve, providing a way to bring group concerns to broader public attention and to push for policy or broader social change⁴.

A growing recognition exists among scholars and policymakers—perhaps even among the general public—that the nonprofit sector is much broader than charities and that charities provide a wide variety of services, not just human services⁴.

One of the important characteristics of nonprofit—and especially charitable—organizations is that they view their activities as a mission that can bring significant changes in the life of society.

Considering the importance of charitable organizations' activities in the social-economic, cultural, educational, and healthcare spheres, the state must also pay due attention to the legal regulation of this sector.

From the perspective of legal regulation, in our opinion, it is crucial that no obstacles are created for the implementation of various charitable programs, and that the necessary conditions are ensured for their promotion—through tax incentives, simplified procedures, and the application of effective mechanisms for state-charitable organization cooperation.

In addition to this, it is also necessary to ensure a "soft oversight" over the activities of charitable organizations, which would contribute to financial transparency and strengthen public trust in their operations.

In the Republic of Armenia as well, charitable organizations play an important role in addressing a number of issues faced by both society and the state. It

is enough to mention the significant contributions of several organizations in the fields of education and healthcare, as well as in the implementation of various social programs. This is expressed through the provision of free, non-formal educational programs for the population, the establishment of healthcare institutions, schools, and other similar facilities.

Particularly noteworthy is the role of charitable organizations in rural communities, where the programs they implement lead to profound qualitative changes-offering opportunities for self-expression, fostering shifts in thinking and worldview, and ultimately contributing to the empowerment and development of those communities.

In our view, the ideology of balanced national development is implemented most effectively through charitable organizations, given the targeted nature of their programs and their alignment with local needs. Of particular importance is their contribution to the development of infrastructure-through the establishment of schools, sports fields, healthcare, and other institutions-which has a long-term impact on communities by laying the foundation for sustainable development.

In the Republic of Armenia, the sphere of charity is primarily regulated-among other legal acts-by the Law of the Republic of Armenia “On Charity” (hereinafter referred to as “the Law”) and Decision No. 66-N of the RA Government dated January 16, 2003. It should be noted that the Law was adopted in 2002, and since its adoption, only minor amendments have been made.

An examination of the Law shows that it no longer aligns with the current trends in the development of social relations. Many of its provisions are outdated and therefore not applied in practice. Certain articles of the Law raise concerns in terms of legal clarity, and existing legislative regulations often impose unjustified obligations and requirements on charitable organizations. This, in turn, negatively affects the promotion and development of charitable activities.

1. The Narrow Scope of the Concepts of “Charity” and “Charitable Purposes”

Article 3, Part 1 of the Law defines charity as the voluntary, altruistic provision of material and spiritual assistance—within the limits permitted by law-by natural and legal persons to individuals, healthcare institutions, and nonprofit organizations for the implementation of the purposes outlined in Article 2 of the same Law. Article 2, in turn, defines the “charitable purposes.” An analysis of Article 3, Part 1 and Article 2, reveals that the existing definitions of “charity” and “charitable purposes” are narrow, restrictive, and do not align with current trends in the field of philanthropy.

In academic literature, charity is often defined in broader terms-specifically, as private giving for public purposes.

In our view, alongside the purposes currently list-

ed in the Law, it is crucial to include additional objectives such as: the prevention or alleviation of poverty, the promotion of the development of the healthcare system, the improvement and development of community life, the protection of human rights, the promotion of conflict resolution and reconciliation, the protection, restoration, and improvement of the natural environment, and the promotion of the sustainable use of natural resources.

2. Lack of clarity in the process of qualifying projects as charitable and the requirements for that process

A study of Article 13 of the Law of the Republic of Armenia “On Charity” reveals that charitable organizations are required to submit their charitable programs to the Office of the Deputy Prime Minister in order to qualify for certain benefits-particularly exemptions from taxes, other mandatory payments (and in some cases, for other purposes defined by law).

While it is widely acknowledged in the literature that tax benefits are not the primary motivation for engaging in charitable work, they do serve as an important additional incentive by creating a favorable environment for making such decisions.

1) Lack of Clear Legal Requirements for Charitable Programs

From the perspective of program development, a significant issue is that the Law does not sufficiently specify the requirements for charitable programs, a list of mandatory information, issues related to submitting and discussing applications for transactions related to charitable programs.

This lack of clarity has led to noticeable inconsistencies: charitable programs approved by the Deputy Prime Minister often differ significantly in both content and structure. Consequently, charitable organizations frequently face varying demands from authorities during program submission and approval processes, which complicates the preparation, circulation, and implementation of such programs.

We propose that legislation should clearly stipulate the mandatory components of a charitable program, including:

- 1) the objective and purpose of the program,
- 2) the location, sector, and duration of implementation,
- 3) the donors and beneficiaries,
- 4) planned activities, timelines, and required financial resources,
- 5) a brief description and expected cost of any goods, services, or works involved (including imported goods),
- 6) the administrative costs associated with program implementation,
- 7) a list of partner state or local government bodies, organizations, or individuals involved,
- 8) and the expected outcome/ impact of the program.

2) Absence of Exceptional Procedures for Emergency Situations

Another problem is that the legislation lacks specific regulations to exempt a transaction concluded for charitable purposes in exceptional cases, such as emergencies, war, or other extraordinary circumstances, without the existence of a charitable program. Under the current legal framework, it is not possible to claim tax exemptions for a charitable transaction unless it is included in a pre-approved charitable program. This limitation could deter charitable organizations from acting swiftly in emergencies, as they may be unable to secure the necessary financial resources without tax relief or may incur unforeseen additional costs.

In exceptional situations—such as emergencies, natural disasters, technological accidents, pandemics, or wartime-legislation should allow charitable organizations to submit a post-facto application to the authorized body requesting that a transaction be recognized as charitable. This should be permitted without a prior approved charitable program, provided the application includes: a justification explaining why the transaction should be deemed charitable, an explanation of why it was impossible to submit a full charitable program beforehand. In such cases, the authorized body should be required to issue a decision within three working days.

3) Issues Related to Transactions Accompanying Charitable Programs

Another common problem arises when charitable organizations engage in supporting transactions solely as funders, without acting as contractors or clients. For example, a charitable organization may wish to fund a construction contract without formally becoming the contractor.

In current practice, such transactions are often denied tax exemption on the grounds that mere financing is insufficient. Authorities demand that the charitable organization must also be the formal party to the contract (e.g., the client or purchaser), which may expose the organization to unnecessary risks and administrative burdens it is unwilling or unable to assume.

This approach is based on a rigid interpretation that “in order for tax exemptions to apply to the delivery of goods, services, or works under a qualified charitable program, the implementing organization must be a formal party to the contract.”

This restrictive practice should be reconsidered. A charitable organization should be allowed to act solely as a funder of a transaction and still be eligible for tax exemption—even if it is not the direct acquirer of goods, works, or services. Forcing organizations to assume legal roles beyond funding creates unnecessary obstacles to charitable work.

4) Lack of Legal Clarity on “Charitable Cargo” in Customs Law

In the case of importing goods, charitable organizations may be exempt from customs duties and relat-

ed charges. However, in practice, this exemption depends on the classification of goods as “charitable cargo.” Notably, this concept is not legally defined in any normative act, and there is no formalized procedure for recognizing goods as such.

There is also no clarity regarding what documentation must be attached to the application—e.g., invoices, bills of lading, shipping documents, etc.

The State Revenue Committee (SRC), in its interpretation, refers to:

1) Clause 6 of the Appendix to the 2014 Treaty on the Eurasian Economic Union, which provides duty exemptions for goods imported by third countries, international organizations, and governments as humanitarian or charitable assistance (excluding excisable goods),

2) and Article 64(2)(10) of the RA Tax Code, which exempts from VAT the import and delivery of goods, as well as the provision of works and services, within the framework of humanitarian and charitable programs, or where such goods and services are directly related to and significant for such programs.

Even though certain practices have developed to fill these legal gaps, the absence of clearly defined legal procedures continues to cause uncertainty and challenges for charitable organizations attempting to benefit from customs-related exemptions.

3. Reporting Requirements and the Complexity of Filing Procedures

A review of the Law on Charity and RA Government Decision No. 66-N of January 16, 2003, reveals another critical issue: the excessive reporting burden placed on charitable organizations. In practice, the requirement to submit various types of reports is often not consistently enforced—precisely because it proves to be an unreasonable burden on charitable organizations. Moreover, the purpose and legal legitimacy of these excessive reporting obligations remain unclear.

An analysis of the reporting templates approved by Decision No. 66-N shows that:

1) The required formats are complex and unclear, particularly in terms of what specific information must be included.

2) In some cases, the differences between report types are not well defined, making it difficult for organizations to comply accurately.

This situation highlights the urgent need to simplify reporting obligations, clarify the scope and content of reports, and create a more enabling environment for charitable activities.

We propose that legislation require only one annual report, and one final summary report upon the completion of a charitable program.

The annual report should include information on: The programs implemented by the charitable organization, sources of funding, total financial resources used during the fiscal year and the portion allocated to statu-

tory goals, key results of the organization's activities during the reporting year, any inspections or reviews conducted by authorized bodies, including identified violations and measures taken to correct them.

The final program report should include implementation period of the program, total funds spent, main sources of funding, summary of key activities carried out, list of transactions subject to tax exemptions, key outcomes and impact of the program.

4. Lack of Incentives for Individual Philanthropy

While there is clear evidence that individual philanthropic behavior and its motivations are, to some extent, universal, research also shows that people across the world do not equally demonstrate this behavior¹¹.

The legislation of the Republic of Armenia does not provide prerequisites for encouraging philanthropy by individuals. Meanwhile, international experience demonstrates that many states establish specific tax benefits for individuals as well, in order to stimulate their willingness to engage in charitable giving.

According to USAID, Armenia's taxation laws tend to be more favorable for businesses than for CSOs. Unlike businesses, CSOs cannot benefit from simplified taxation schemes such as turnover tax or microenterprise options. Fiscal incentives to encourage donations to CSOs are limited. While commercial organizations may deduct up to 0.25 percent of their gross annual income for donations to eligible CSOs, individual donors are not entitled to tax deductions. CSOs, however, tend to undergo fewer tax inspections compared to businesses¹².

Studies of the charitable sector reveal a common pattern among countries that provide tax incentives for philanthropy. Developed countries tend to offer broader benefits both to individuals and organizations. In such cases, individuals are allowed to deduct all or part of their charitable contributions from their income tax before it is collected. This benefit is widespread in almost all European countries¹³.

We believe that similar tax incentives should also be introduced in Armenia to encourage charitable giving by individuals.

5. Absence of Effective Mechanisms for Monitoring the Activities of Charitable Organizations

The OECD encourages greater transparency in the philanthropic sector by establishing annual reporting requirements that mandate the online publication of philanthropic activities and by strengthening the capacity of national statistical offices to monitor development finance from foundations, ODA providers, and other sources within their territories. In the absence of mandatory reporting requirements, networks of foundations or other organizations can help collect and disclose data on philanthropic giving¹⁴.

The legislation in Armenia does not provide effective frameworks to ensure accountability and transparency in the activities of charitable organizations.

Thus, according to Part 3 of Article 11 of the Law, charitable organizations may be established as public associations, foundations, or in other forms provided by law. From this perspective, the lack of mechanisms to impose responsibility on foundations that engage in activities contradicting their statutory objectives is problematic.

For example, if a charitable organization carries out activities not aligned with its statutory goals, legal consequences may arise only in cases where such conduct occurs systematically. Specifically, under Part 3 of Article 34 of the Law on Foundations of the Republic of Armenia, this may result in the dissolution of the foundation if it has repeatedly engaged in activities contradicting its statutory objectives.

However, the legislation does not provide preventive mechanisms in cases where a foundation engages in activities inconsistent with its statutory purposes. In contrast, such preventive measures exist for non governmental organizations. For instance, Article 169.27 of the Code of Administrative Offenses establishes liability for non governmental organizations engaging in activities that contradict their statutory objectives.

Considering that foundations may also act as charitable organizations, it is necessary to adopt a similar approach in their regard as well, and to introduce the possibility of applying administrative liability measures when charitable organizations engage in activities contradicting their statutory purposes.

Conclusion

An analysis of the legal framework regulating the activities of charitable organizations in the Republic of Armenia reveals that targeted legal reforms are necessary to enhance the effectiveness of the charity sector.

1) First and foremost, it is essential to broaden the legal definition of "charity" and the scope of charitable purposes, aligning them with current social demands and socio-economic challenges. At the same time, clarifying the scope of required information in charitable programs would ensure greater consistency and transparency in the processes of program development, submission, and approval, while promoting a unified approach to evaluating charitable initiatives.

2) Within the framework of charitable programs, tax exemptions should be granted to any party implementing a charitable program, including those who, while being a party to a transaction, only assume the financial (funding) obligation, without being the direct acquirer or contractor.

3) It is necessary to establish legal mechanisms allowing transactions to be recognized as charitable in emergency or exceptional circumstances, even in the absence of a pre-approved charitable program.

4) To improve the accountability of charitable organizations, the law should require only two reports:

an annual report, and a final summary report upon program completion - both of which must include clearly defined content requirements to reduce ambiguity and administrative burden.

5) In order to enhance oversight of charitable foundations, it is necessary to introduce administrative liability for foundations that engage in activities inconsistent with their statutory purposes, thus ensuring compliance with their charitable mission.

6) Finally, the law should include incentives to promote individual giving, which would expand civic engagement and contribute to the development of a stronger culture of philanthropy in Armenia.

Conflict of Interests

The authors declare no ethical issues or conflicts of interest in this research.

Ethical Standards

The authors affirm this research did not involve human subjects.

¹ Anheier, H. K., & Toepler, S. Nonprofit organizations: Theory, management, policy (3rd ed.), New York: Routledge, 2023. p.13:

² Salamon, L. M., & Toepler, S. Government–Nonprofit Cooperation: Anomaly or Necessity? *Voluntas*, 26(6), 2015, p. 2171:

³ Pekkanen, R., Smith, S. R., & Tsujinaka, Y. Nonprofits and advocacy: Engaging community and government in an era of retrenchment. Baltimore: Johns Hopkins University Press., 2014:

⁴ Grønbjerg, K. A., & Smith, S. R. (2021). *The Changing Dynamic of Government–Nonprofit Relationships: Advancing the Field(s)*. Cambridge University Press.

https://www.researchgate.net/publication/348714703_The_Changing_Dynamic_of_Government-Nonprofit_Relationships_Advancing_the_Fields (10.09.2025):

⁵ Important charitable programs are being implemented, for example, by the Children of Armenia Charitable Fund, Teach For Armenia Fund, TUMO Center for Creative Technologies, and other similar organizations.

⁶ Barman, E. The social bases of philanthropy. *Annual Review of Sociology*, 43, 2017, p.272:

⁷ How to Promote Philanthropy in Armenia: Policy Analysis of Reforms, Conclusions and Recommendations,” Yerevan, p. 12.

⁸ According to Part 4 of Article 13 of the Law, a charitable program shall describe the program’s objectives, planned activities, indicate their implementers and beneficiaries. The program shall also include a preliminary estimate of projected revenues and expenses, and define the stages and timelines for implementation.

⁹ Letter of the Deputy Chairman of the State Revenue Committee of the Republic of Armenia, dated 28.02.2024, addressed to the Chairman of the Advisory Commission for the Coordination of Charitable Programs.

¹⁰ Letter No. 03/3-2/68144-2024 of the Deputy Chairman of the State Revenue Committee of the Republic of Armenia, dated 28.10.2024.

¹¹ Wiepking, P., The global study of philanthropic behavior. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 32(5), 2020, p.1:

¹² 2022 Civil Society Organization (CSO) Sustainability Index for Central and Eastern Europe and Eurasia. 26th ed.

Washington, DC: United States Agency for International Development, 2023, p.9:

¹³ “How to Promote Philanthropy in Armenia: Policy Analysis of Reforms, Conclusions and Recommendations,” Yerevan, p. 13.

¹⁴ Private Philanthropy for Development - Second Edition: Data for Action (The Development Dimension). OECD Publishing, 2021, p. 15:

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4) Grønbjerg, K. A., & Smith, S. R. *The Changing Dynamic of Government–Nonprofit Relationships: Advancing the Field(s)*.

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https://www.researchgate.net/publication/348714703_The_Changing_Dynamic_of_Government-Nonprofit_Relationships_Advancing_the_Fields (Accessed 10.09.2025).

- 5) “How to Promote Philanthropy in Armenia: Policy Reform Analysis, Conclusions and Recommendations.” Yerevan, p. 12.
- 6) “How to Promote Philanthropy in Armenia: Policy Reform Analysis, Conclusions and Recommendations.” Yerevan, p. 13.
- 7) Letter of the Deputy Chairman of the State Revenue Committee of the Republic of Armenia to the Chairman of the Advisory Commission for the Coordination of Charitable Programs, dated 28.02.2024.
- 8) Letter of the Deputy Chairman of the State Revenue Committee of the Republic of Armenia, dated 28.10.2024, No. 03/3-2/68144-2024.
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Շուշանիկ Դուկասյան

Երևանի պետական համալսարանի քաղաքացիական իրավունքի ամբիոնի դասախոս
Իրավաբանական գիտությունների դոկտոր, դոցենտ

Արփինե Հովհաննիսյան

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Ամփոփագիր

Իրավական դաշտի կատարելագործման անհրաժեշտությունը բարեգործական կազմակերպությունների արդյունավետության ասպեկտի մասին համատեքստում

Հոդվածում համապարփակ անդրադարձ է կատարվում բարեգործական կազմակերպությունների գործունեության իրավական կարգավորման հիմնախնդիրներին: Ուսումնասիրվում է բարեգործական ծրագրերի հաստատման և իրականացման գործընթացը՝ շեշտադրում կատարելով նշված ծրագրերին առաջադրվող ընթացակարգային պահանջների ու ինստիտուցիոնալ վերահսկողության մեխանիզմների վրա: Առանձնահատուկ ուշադրություն է դարձվում պետության կողմից կիրառվող խթանիչ միջոցառումներին, որոնք նպաստակ ունեն գարգացնելու և խրախուսելու բարեգործական գործունեությունը: Հետազոտության ընթացքում բացահայտվում են բարեգործության արդյունավետ իրագործմանը խոչընդոտող համակարգային խնդիրներ՝ օրենսդրական անհստակություններ, իրավակիրառ պրակտիկայի խնդիրներ: Հեղինակը ներկայացնում է մի շարք օրենսդրական փոփոխություններ կատարելու առաջարկներ, որոնք միտված են բարեգործական ոլորտում թափանցիկության, հաշվետվողականության և հանրային վստահության ամրապնդմանը:

Եզրավակիչ մասում հիմնավորվում է համահունչ և խթանող իրավական միջավայրի ձևավորման անհրաժեշտությունը, որը միաժամանակ կապահովի բարեգործական կազմակերպությունների կայուն գարգացումն ու նրանց սոցիալական առաքելության լիարժեք իրականացումը:

Նախ և առաջ անհրաժեշտ է ընդլայնել բարեգործությունն հասկացության իրավական սահմանումը՝ այն համապատասխանեցնելով արդի սոցիալական պահանջներին և սոցիալ-տնտեսական մարտահրավերներին: Հիմնավորում է, որ բարեգործական ծրագրերի պահանջներին հստակեցումը կնպաստի դրանց մշակման և հաստատման ընթացակարգերի հետևողականությանն ու թափանցիկությանը: Բացի այդ, նպատակահարմար է բարեգործական ծրագիր իրականացնող կողմին ճանաչել որպես պայմանագրի կողմ, նույնիսկ այն դեպքում, երբ վերջինս տվյալ պայմանագրի շրջանակում հանդես է գալիս որպես վճարող: Հաշվետվողականության բարձրացման նպատակով առաջարկվում է սահմանել միայն տարեկան և ամփոփ հաշվետվությունների ներկայացման պարտադիր պահանջ, ինչը կպարզեցնի և կհստակեցնի հաշվետվողականության գործընթացները: Միաժամանակ անհրաժեշտ է իրավական հնարավորություն ամրագրել՝ արտակարգ կամ հրատապ

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իրավիճակներում որոշ գործարքներ բարեգործական որակելու համար՝ անկախ նախապես հաստատված բարեգործական ծրագրի առկայությունից: Կարևոր է նաև նախատեսել վարչական պատասխանատվության միջոցներ այն հիմնադրամների համար, որոնց գործունեությունը շեղվում է նրանց կանոնադրական նպատակներից: Վերջապես, նպատակահարմար է ձևավորել իրավական մեխանիզմներ, որոնք կնպաստեն անհատական բարեգործությունների խրախուսմանը, կխթանեն բարեգործության մշակույթի ձևավորումը:

Հիմնադրամներ - բարեգործական կազմակերպություններ, հիմնադրամներ, ոչ առևտրային կազմակերպություններ, բարեգործություն, հարկային համակարգ, բարեգործականություն, հարկային խթաններ, ֆինանսական դրդապատճառներ:

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РЕЗЮМЕ

Необходимость совершенствования правовой базы в контексте обеспечения эффективности деятельности благотворительных организаций

В статье представлено всестороннее правовое исследование регулирования деятельности благотворительных организаций. Рассматривается процесс реализации и порядок утверждения благотворительных программ и проектов, с акцентом на процедурные требования и механизмы институционального контроля. Особое внимание уделено государственным мерам по стимулированию и поддержке благотворительной деятельности. В ходе исследования выявлены системные проблемы, препятствующие эффективной реализации филантропии, в том числе законодательные неопределенности и недостатки правоприменительной практики. Автор формулирует ряд целевых законодательных изменений направленных на укрепление прозрачности, подотчетности и общественного доверия в благотворительном секторе.

В заключение обосновывается необходимость формирования целостной и стимулирующей правовой среды, которая будет способствовать устойчивому развитию благотворительных организаций и обеспечит полноценное выполнение их социальной миссии. Прежде всего, необходимо расширить правовое определение понятия «благотворительность», приведя его в соответствие с современными социальными потребностями и социально-экономическими вызовами. Уточнение требований к благотворительным программам будет способствовать последовательности и прозрачности процедур их разработки и утверждения. Кроме того, целесообразно признать исполнителя благотворительной программы стороной по договору, даже в случаях, когда он выступает в роли плательщика в рамках данного контракта. В целях повышения подотчетности предлагается установить обязанность предоставления только годовых и консолидированных отчетов, что упростит процессы отчетности. Одновременно необходимо юридически закрепить возможность признания отдельных сделок благотворительными в чрезвычайных или неотложных ситуациях, даже при отсутствии утвержденной программы. Также следует предусмотреть меры административной ответственности для фондов, осуществляющих деятельность, не соответствующую их уставным целям. Наконец, важно сформировать правовые механизмы, стимулирующие индивидуальные благотворительные пожертвования, формирование культуры филантропии.

Ключевые слова: благотворительная организация, фонд, некоммерческие организации, благотворительность, налоговая система, филантропия, налоговые льготы, стимулирование.