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**ADDENDUM TO THE OPINION ON
THE DRAFT AMENDMENTS TO THE SLOVAK REPUBLIC'S
FRAMEWORK REGULATION GOVERNING NON-GOVERNMENTAL ORGANISATIONS**

Adopted by the Expert Council on NGO Law of the
Conference of INGOS of the Council of Europe

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A. INTRODUCTION

1. This addendum builds on the [Expert Council's Opinion](#) ("the Opinion") on draft amendments to various laws relating to different forms of non-governmental organisations ("NGOs"), which passed their first reading in Parliament on 30 April 2024.
2. The said amendments were adopted by the National Council (Parliament) on 16 April 2025 under a fast-track procedure, with the bare minimum majority of 76 MPs.¹ They will come into force on 1 June 2025.²
3. The draft amendments had originally sought to regulate "foreign-supported organisations" by introducing comprehensive revisions in the framework regulation governing non-governmental organisations. As detailed in the Opinion, those gave rise to several issues concerning their overall compatibility with European standards.
4. Between the first and second readings, the ruling coalition considered various proposals to further revise those amendments, aiming to address major concerns raised by non-governmental organisations, the European Commission, and the Council of Europe.
5. These proposals ultimately abandoned the concept of "foreign-supported organisations" and the subsequent initiative to label NGOs that are perceived to influence politicians—either directly or indirectly—as "lobbyists," despite the lack of a general legal framework for lobbying. The latter proposal would have introduced various administrative requirements for non-governmental organisations and granted the Ministry of the Interior the authority to dissolve them for administrative errors.³
6. Voting on the proposals was repeatedly postponed. The amendments ultimately adopted entail revisions to the framework regulation governing all recognised institutional forms of choice for NGOs,⁴ as well as to the Law on the Registry of Non-Governmental Organisations, the Law on Free Access to Information and the Law on Accounting.
7. The present Addendum first outlines the new reporting and disclosure requirements introduced by the amendments, along with the corresponding sanctions for non-compliance as they impact on associations and foundations ("NGOs"). Thereafter, it assesses their compatibility with relevant European standards as set out in the Opinion before concluding with an overall evaluation of them.
8. The analysis in this Addendum is based on an unofficial translation of the amendments.

¹ <https://www.politico.eu/article/slovakia-adopts-russian-bill-targeting-ngos/>

² <https://www.prezident.sk/page/podpisane-a-vratene-zakony-pp/>

³ <https://www.euractiv.com/section/politics/news/slovak-ngos-face-new-rules-as-chaotic-bill-clears-parliament/>.

⁴ These include laws governing associations, foundations, non-profit organisations providing publicly beneficial services, non-investment funds, and organisations with international elements. For the statutory definition of the recognised institutional forms of NGOs in the Slovak Republic, see the Opinion at footnote 1.

B. THE AMENDMENTS

9. As regards the new *reporting and disclosure requirements*, starting from the period from 1 June 2025 to 31 December 2025 NGOs are required to draw up a “transparency statement” by 30 June of the following calendar year, in addition to the annual financial report that they must prepare.⁵ This statement must contain the breakdown of income by source and expenditures. If an NGO used its income outside the territory of the Member States of the European Union (EU) or of the States that are party to the Agreement on the European Economic Area and the Swiss Confederation, the statement must also indicate a country of income destination.⁶
10. In addition, the statement must also contain a “summary of persons” who have contributed financially to the activities of NGOs, including the amount of monetary donation or contribution or a loan received, except for membership fees.⁷ If a donation and contribution by a natural person exceeds the total of EUR 5,000 in the reporting period, the statement must disclose the name and surname of those donors and contributors. The statement must also disclose the business name, identification number and registered office address of legal persons who are donors/contributors to an NGO, irrespective of the amount of donation and contribution.⁸
11. Furthermore, the statement also needs to contain personal information of any changes in the membership of executive and governing bodies of an NGO during the reporting period.⁹ This obligation does not pertain to changes in membership of the general assembly of an association.¹⁰
12. Associations and “organisations with international elements” operating in the Slovak Republic whose annual income does not exceed a EUR 35,000 threshold are exempt from the obligation to file a transparency statement.¹¹
13. If a natural person serving as a legal representative (executive body) or a member of the governing body of an association also holds a similar position in another NGO—regardless of its institutional form—the threshold for the association's exemption from the new requirements is determined based on the combined annual income of all NGOs affiliated with that person.¹²

⁵ Art. II. § 35a (1), § 42e (2) – foundations. Art. IV. § 17b (1) – associations. Art. VII. 1. (amendments to the Law on Accounting).

⁶ Art. II. § 35a (2) a) – foundations. Art. IV. § 17b (3) a), § 17b (1) a) – associations.

⁷ Art. II § 37a (2) a) – foundations. Art. IV. § 17b (4) – associations.

⁸ Art. II. § 35a (2) b) – foundations. Art. IV. § 17b (3) b) – associations.

⁹ Art. II. § 35a (2) c) – foundations. Art. IV. § 17b (3) c) – associations.

¹⁰ Art. IV. § 17b (3) c).

¹¹ Art. IV. § 17b (1).

¹² Art. IV § 17d, in connection with § 17b (1).

14. An NGO must file the transparency statement in the public part of the Registry of Financial Statements by 15 July of the calendar year, in a template provided by the Ministry of Finance.¹³
15. The amendments further provide that the Ministry of Interior (“the Ministry”) shall be responsible for the supervision of the new requirements. If the Ministry establishes deficiencies or facts that warrant correction in the transparency statement, it shall invite an NGO to rectify them within a specific time period which cannot be shorter than 30 days and longer than 60 days.¹⁴
16. At the request of the Ministry, an NGO will be obliged to assist it during the supervision process, including providing the documents, information, clarification or other information required within a specified period of time.¹⁵
17. The Ministry is entitled to process personal data acquired in the context of supervision of an NGO in relation to the transparency statement, without the consent of persons concerned.¹⁶
18. Provisions of the Law on Free Access to Information were amended by virtue of the amendments in respect of disclosure requirements related to public grants to NGOs reaching certain thresholds: EUR 3,300 for a one-off grant and EUR 10,000 for public grants contributions within a calendar year, respectively.¹⁷ The amendments expand the definition of persons that are required to provide access to information under this law (“obliged persons”) to NGOs.¹⁸
19. A fine of up to EUR 1,000 is levied on an NGO that fails to file transparency statement in the public part of the Registry of Financial Statements by the prescribed deadline. A decision on the fine shall also set the deadline for an NGO to file the statement, which cannot be shorter than 30 and longer than 60 days.
20. If a fine does not lead to compliance within 30 days of the decision taking effect, the Ministry may impose an additional fine of up to ten times the original maximum amount, and may continue to do so repeatedly. From the third fine onward, the minimum amount of fine shall be EUR 5,000.

¹³ Art. II. § 35a (1) (4) – foundations. Art. IV. § 17b (6) – associations.

¹⁴ Art. II. § 35a 10 (2) (3) – foundations

¹⁵ Art. II § 35a 10(3) – foundations. Art. IV. § 17c (2) – associations.

¹⁶ Art. II § 35a, 10 (4) – foundations. .Art. IV. §17c(3) – associations.

¹⁷ This includes grants from state agencies, municipalities, as well as legal entities established by public administration bodies. Art. 2(1) of the consolidated Law on Free Access to Information, in connection with Art. VI. § 1 (4) of the amendments.

¹⁸ Art. VI. §1 (4).

21. An NGO that fails to correct deficiencies in its transparency statement within the deadline set by the Ministry, as instructed, shall be subject to fines in the same range.¹⁹
22. A fine may be imposed within two years from the date the Registry Office became aware of a breach by an NGO, but no later than three years from the date the breach occurred. The fine must be paid within 30 days following the penalty decision taking effect.²⁰

C. ASSESSMENT OF COMPLIANCE

23. Although some of the problems of compliance with European standards that were noted in the initial Opinion no longer exist, the amendments ultimately adopted are still problematic as regards the process by which this occurred, their aim and their impact on respect for private life and freedom of association.

1. Lack of Transparency and Evidence-Based Policy

24. As noted in the Opinion, there were significant procedural flaws in the preparation of the amendments since the *entire process*—from start to finish, including the changes made after the adoption of the amendments in the first reading—was *non-transparent*, lacking both a prior *ex-ante*/risk assessment and proper public consultation. As a result, it remains unclear what credible evidence, if any, supports the justification for adopting the final amendments, including their departure from the original version.²¹
25. In particular, no evidence was presented that the current rules governing NGOs' annual financial reporting gave rise to any issue that would have justified the introduction of the transparency statement.

2. Lack of a Legitimate Aim

26. The lack of inclusive and evidence-based policy process gives rise to the issue of *legitimacy* of the goals that the amendments are purported to serve.²² Namely, if the goal of the transparency statement requirement is to enhance the transparency of NGOs—as its name suggests—it is worth recalling that transparency, in itself, is not recognised as a legitimate ground for interference with freedom of association (Art. 11, para. 2) or its related rights,

¹⁹ Art. II. § 37a 7. – foundations. Art. IV 7(2) (3) – associations.

²⁰ Art. II. § 37a 7. (2) (3) – foundations. Art. IV 17f (3)(4)(5) – associations.

²¹ Paragraphs 23-27 of the Opinion.

²² Problems with goals set out in the Explanatory Note for the introduction of the draft amendments were discussed in detail in the Opinion at paras. 7-17, 28-42.

including the right to respect for private life (Art. 8, para 2.) of the European Convention on Human Rights (“the European Convention”).²³

27. While limited transparency requirements for NGOs receiving *public support* are not inherently objectionable,²⁴ it has been established in the European case law that a legitimate aim for the increase of transparency requirements for NGOs needs to be proven.²⁵ This entails the need for a sufficient linkage between the requirement for transparency and the legitimate aim it purports to serve.²⁶
28. On the other hand, if the transparency statement is introduced to enhance protection against money laundering and the financing of terrorism—the only objective stated in the Explanatory Note to the original draft amendments that is recognised as the legitimate ground for interference with freedom of association and the right to privacy—such a measure may be justified only if it is targeted and proportionate. This would, in turn, have to be based on a prior mapping out of vulnerable NGOs in a transparent and inclusive process, consistent with the FATF risk-based approach,²⁷ which does not appear to have occurred.
29. As a result, it cannot be concluded that there was any legitimate aim being pursued through the adoption of the amendments.

3. Lack of Proportionality and Absence of Discrimination

30. In respect of associations, the new reporting and disclosure requirements pertain to those whose annual income exceeds a EUR 30,000 threshold, irrespective of its source: foreign/domestic, private/public—and irrespective of their statutory goals.
31. While the prescribed income threshold may result in fewer associations being subject to the new requirements, it nonetheless raises concerns about proportionality under Articles 8 and 11 the European Convention—particularly given the lack of evidence that all

²³ While Article 11 of the European Convention affords protection to membership organisations only, Article 8 affords protection to membership organisations (formal and informal associations) as well as non-membership organisations with the legal entity status, including foundations.

²⁴ [Recommendation CM/Rec\(2007\)14](#) on the legal status of NGOs in Europe, paras. 62, 63, 65. Opinion, paras. 30-31.

²⁵ *Ecodefence and Others v. Russia*, no. [9988/13](#), 14 June 2022, para. 122. *Kobaliya and Others v. Russia*, no. [39446/16](#), 22 October 2024, paras. 142 and 146.

²⁶ *Commission v. Hungary* (Transparency of associations) [Case C-78/18](#), judgment of 18 June, 2020, paras. 70, 78-97.

²⁷ See [Recommendation 8](#) of the Financial Action Task Force (“the FATF”). FATF, [Interpretative Note to Recommendation 8](#), p. 52. and Par. 165 with reference to the other pertinent case law. See also Expert Council on NGO Law, [Opinion on the Compatibility of the Amendments to the Croatia Law on Associations and the Law on Foundations with the European Standards](#), 2023, paras. 30-33; Expert Council on NGO Law, [Non-Governmental Organisations and the Implementation of Measures Against Terrorism Financing and Money Laundering](#), 2024, and paras. 38-42 of the Opinion.

associations falling under the threshold are vulnerable to money laundering, terrorism financing, or any other wrongdoing that would have justified such requirements.

32. It is worth noting in this respect that MONEYVAL's third enhanced follow-up report of 2024 on the Slovak Republic states that the "NPO sector (NGO sector, as noted) was assessed as part of the national risk assessment (NRA) but the subset of NPOs that fall within FATF definition was not identified. No formal review of the adequacy of measures was undertaken, no systematic and specific outreach was conducted, and no best practices were developed".²⁸
33. In addition, the identified issues regarding the lack of a legitimate aim present a challenge in arguing that the newly imposed measures satisfy the proportionality test. Specifically, the ambiguity of these aims makes it difficult to argue that those measures represent the minimum level of interference necessary to meet the requirements of proportionality.
34. These concerns are heightened by the fact that the income threshold for an association is to be based on the combined income of all NGOs affiliated with its legal representative or member of the governing board. This may broaden the scope of associations affected by the new requirements beyond what might initially appear.
35. Similarly, the EUR 5,000 total contribution threshold that triggers an NGO's obligation to disclose a donor/contributor's personal data might appear reasonable at first glance. Nevertheless, it also raises concerns about proportionality under Articles 8 and 11 of the European Convention, particularly in the absence of evidence of any wrongdoing of NGOs that would have justified the newly imposed reporting and disclosure requirements as well as evidence that contributions at this level warrant interference.
36. Pursuant to case law of the European Court of Human Rights ("the ECtHR"), the imposition of new requirements on previously existing organisations needs to be justified as being, in particular, necessary in a democratic society.²⁹ However, no evidence was presented by the government which would constitute such justification for the new reporting and disclosure requirements.
37. In addition, in *Commission v. Hungary*, the European Court of Justice ("the ECJ") ruled that the requirement for public disclosure of foreign donors (natural and legal persons alike) violated the free movement of capital, as well as freedom of association and the right to privacy guaranteed by the [Chapter of Fundamental Rights](#). It found that the disclosure

²⁸ MONEYVAL, [Anti-money laundering and counter-terrorist financing measures](#), Slovak Republic. 3rd Enhanced Follow-up Report & Technical Compliance Re-Rating, December 2024, para. 1 at page 1. See also Opinion, para. 41.

²⁹ *Ecodefence and Others v. Russia*, para. 152.

requirement lacked proportionality and was likely to have an adverse impact on financial sustainability of NGOs that were subject to the Transparency Law.³⁰

38. Considering the foregoing, the Ministry's power to process personal data collected during the supervision of an NGO's compliance with the new requirements—without the consent of the individuals involved or additional safeguards for enhanced protection—is particularly concerning.
39. This concern is further increased by the fact that donations and contributions to a specific NGO may reveal a donor's political preferences. This is especially problematic given the hostile attitude of the Slovak government towards "political" NGOs.³¹
40. As noted by the Venice Commission, the public availability of donors' personal data may discourage donors and potential contributors, creating a chilling effect that could ultimately jeopardise access by NGOs to resources.³²
41. In addition, according to the ECtHR case law governing the right to privacy, data revealing political opinions are regarded as a "sensitive" category of personal data and therefore national authorities cannot disregard this aspect by processing such data in accordance with ordinary domestic rules, without taking account of the need for heightened protection.³³
42. Moreover, for such interference to satisfy the requirements of proportionality the reasons provided by a government must be relevant and sufficient.³⁴
43. However, the amendments fall short of providing additional safeguards in the processing of private data or relevant and sufficient reasons that would justify such interference.
44. The foregoing analysis applies in equal measure to the requirement for an NGO to provide a "summary of persons" who have donated or otherwise contributed financially to an NGO, except for membership fees and contributions exceeding the EUR 5,000 threshold.

³⁰ *Commission v Hungary*, paras. 60-64 (prohibition of indirect discrimination with respect to the free movement of capital); paras. 115-116 (lack of proportionality with respect to freedom of association); paras. 122-134 (lack of proportionality with respect to the right to personal and family life and personal data protection); paras. 139-143 (summary findings of the Court). Art. 63 of the [Treaty of the Functioning of the European Union](#). Arts. 12(1), 7, 8(1) of the Chapter of Fundamental Rights, respectively.

³¹ <https://balkaninsight.com/2023/10/27/a-new-age-of-fico-dawns-in-slovakia>

³² *Joint Opinion on the Romanian Draft Law*, para. 67. See also Expert Council, [International Standards Related to the Reporting and Disclosure Requirements for Non-Governmental Organisations](#), 2018, para. 38 and Expert Council, [Opinion on the Hungarian Draft Act on the Transparency of the Organisations Supported from Abroad](#), 2017, paras. 68.-70.

³³ *Catt v. the United Kingdom*, no. 43514/15, 24 April 2019, para. 112.

³⁴ *Kobaliya and Others v. Russia*, no. 39446/16, 22 October 2024, para. 68. *Z v. Finland*, no. 22009/93, 25. February 1997, para. 94.

45. Presumably, the scope of information included in this summary does not amount to the immediate disclosure of identity of natural persons who are donors or contributors to an NGO. Nevertheless, in addition to giving rise to the “prescribed by law” requirement,³⁵ this obligation gives rise to the issue of proportionality. Namely, there is a lack of evidence that it is introduced in order to address legitimate problems that have arisen in practice and is the minimum level of interference imposed on the already existing organisations serving legitimate goals.
46. On the other hand, an NGO shall disclose the business name, identification number and registered office address of legal persons who are donors or contributors to an NGO, irrespective of the contribution’s amount. The scope of information required for the legal persons will allow for the immediate disclosure of their identity, giving rise to the concerns heightened with respect to the donors and contributors’ disclosure requirements.³⁶
47. Problems with the lack of proportionality are further exasperated by the fact that the amendments do not clearly distinguish between donations and contributions which trigger those requirements—including what kind of gratuitous giving constitutes the latter and how it is being calculated.
48. Overall, even under the assumption that the new reporting and disclosure requirements serve a legitimate goal, there are significant issues with their proportionality.
49. In addition, for-profit entities (companies) are not obliged to submit a transparency statement even for loans received from abroad. This gives rise to the issue of discrimination (Art. 14, in connection with Arts. 8 and 11 of the European Convention).³⁷
50. Both Recommendation (2007)14 and the [Joint Guidelines on Freedom of Association](#) provide that NGOs with legal personality should have the same capacities as are generally enjoyed by other private legal persons (private businesses), and should be subject to reporting and other administrative obligations generally applicable to those legal persons (prohibition of discrimination).³⁸

³⁵ *Ecodefence and Others v. Russia*, para. 90.

³⁶ See also Opinion, paras. 44-50.

³⁷ The ECtHR’s case law clearly indicates that prohibition of discrimination pertains to both direct and indirect discrimination. See *Thlimmenos v. Greece* [GC], [no. 34369/97](#), 6 April 2000; *D.H. and Others v. Czech Republic* [GC], [no. 57325/00](#), 13 November 2007.

³⁸ Recommendation para. 7. Joint Guidelines, Principle. 5. However, it should be noted that the application of this principle is justified insofar as reporting and disclosure requirements for private businesses are themselves not deemed excessive., See Expert Council, *International Standards Relating to Reporting and Disclosure Requirements for Non-Governmental Organisations*, paras. 38-45.

4. Sanctions

51. The range of fines that can be levied on NGOs for a breach of the new reporting and disclosure requirements also warrants attention.
52. The amendments specifically recognise the need to observe the principle of proportionality in imposing sanctions on those NGOs providing publicly beneficial services which are in breach of the new requirements.³⁹ However, there is no reference to this with respect to the other types of NGOs affected by the amendments. Nonetheless, the amendments do provide for a reasonable time period for an NGOs to rectify any deficiency in their transparency statements.
53. While the amendments allow for lighter fines to be levied for the initial breach of the new requirements, the proportionality of those actually imposed will nevertheless depend on the specific circumstances of the case. Moreover, the noted problems with the lack of legitimacy and proportionality will certainly be an aggravating factor in making any assessment in that regard.⁴⁰
54. On the other hand, the severity of sanctions for repeated breaches of the new requirements raises serious concerns. Their enforcement could threaten an NGO's very existence, raising issues of proportionality—especially given the lack of "relevant and sufficient reasons" to justify such measures.⁴¹

D. CONCLUSION

55. While the final amendments differ in scope and substance from the draft approved by Parliament in the first reading, the nature of the problems of compliance with European standards that were detailed in the Opinion have persisted.
56. Thus, the noted procedural issues, namely, the lack of prior *ex-ante* or risk assessment and proper public consultation, has not been rectified.
57. Furthermore, the general and specific objectives outlined in the Explanatory Note to the draft amendments—aside from the legitimate need to strengthen protections against money laundering and the financing of terrorism—fail to meet the legitimacy requirement. The proponents of the final amendments have not provided any evidence between the first and the second reading in Parliament which would have established a credible linkage between the stated goals and the exhaustive grounds for legitimate interference with freedom of association and the right to privacy.

³⁹ Art. I. § 34b (4).

⁴⁰ *Ecodefence and Others v. Russia*, paras, 179, 182.

⁴¹ *Ibid*, para. 183.

58. The foregoing problem is reflected in the whole amendment process. Thus, from the initial idea of creating a comprehensive framework for NGOs receiving foreign funding through efforts to restrict NGOs' public advocacy by labelling them as lobbyists to a purported push for greater "transparency" in financing of all NGOs, there has been a manifest lack of clarity about the underlying goals this legislative initiative purported to serve.
59. Furthermore, there is a lack of proportionality related to key issues governing the new reporting and disclosure requirements.
60. In addition, the fact that for-profit entities (companies) are not obliged to submit a transparency statement even for the loans received from abroad gives rise to the issue of discrimination with respect to both the right to privacy and freedom of association.
61. Overall, rather than serving any legitimate aim, given the absence of the relevant and sufficient justification for their introduction, the amendments have placed additional and unnecessary burdens on NGOs—and depending on their implementation—may put in financial jeopardy NGOs that are found in breach of the new requirements.
62. Moreover, the amendments are likely to discourage, rather than facilitate, donations and contributions to NGOs, in particular to those that the government deems "political", which may impact adversely on their financial sustainability.