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## RUSSIA: Religious communities' new NGO Law reporting requirements

By Geraldine Fagan, Forum 18 (<https://www.forum18.org>)

*New simplified reporting requirements for religious communities under the so-called NGO Law ask religious communities and organisations to specify whether they receive income from Russian legal personalities, foreign legal personalities, foreign states, any form of enterprise and "other" sources, Forum 18 News Service notes. But they are no longer asked whether they receive income from Russian individuals or the Russian state. Similarly, they no longer have to provide details of religious congresses, conferences or governing body meetings - including the number of participants. Nor are they required to stipulate the ways in which they publicise their activities. Each religious organisation still has to supply the full names, addresses and passport details of those members belonging to its governing body. Centralised religious organisations may submit all this information on behalf of their affiliate communities.*

The only part of the January 2006 NGO Law – "On the Introduction of Amendments to Several Laws of the Russian Federation" – that extends to religious organisations is a change to Article 32 of the 1996 Non-commercial Organisations Law. This entails the annual submission of a series of forms detailing financial and other activity to the Federal Registration Service by 15 April.

A 10 April 2007 decree signed by Prime Minister Mikhail Fradkov introduces a single, new form for religious organisations and also extends the deadline for the submission of their accounts to 1 June 2007 (see F18News 17 April 2007 [http://forum18.org/Archive.php?article\\_id=943](http://forum18.org/Archive.php?article_id=943)).

The NGO Law was presented as a means of preventing foreign states from financing political opposition initiatives (see F18News 14 November 2006 [http://www.forum18.org/Archive.php?article\\_id=869](http://www.forum18.org/Archive.php?article_id=869)).

On the new form, instead of specifying their types of activity, aims and "tasks resolved", religious organisations have to indicate whether they have conducted religious rites, preaching, education, literature distribution, pilgrimage, charitable work and/or "other" activities. The number of participants is not required.

Religious organisations still have to stipulate whether they receive income from Russian legal personalities, foreign legal personalities, foreign states, any form of enterprise and "other" sources. However, they are no longer specifically asked whether they receive income from Russian individuals or the Russian state.

The new form still asks religious organisations for full details of how their income is spent. Whereas the previous form broke this down into Russian and foreign sources, a new categorisation asks for the sums spent on a religious organisation's principal activity, wages, construction and repair work, equipment, charity, "taxes and other compulsory payments" and "other" areas. As before, religious organisations have to stipulate monies realised from the use of property or goods received from foreign (but not Russian) sources - such as rental fees - if this amounts to at least 10,000 roubles [approximately 2,315 Norwegian Kroner, 286 Euros or 388 US Dollars].

However, they no longer have to provide details of religious congresses, conferences or governing body meetings - including the number of participants. Nor are they required to stipulate the ways in which they publicise their activities.

Each religious organisation still has to supply "List A", consisting of the full names, addresses and passport details of those members belonging to its ruling organ. Centralised religious organisations may submit all this information on behalf of their affiliate communities.

The simplification of the regulations followed extensive lobbying from religious communities and organisations (see F18News 17 April 2007 [http://www.forum18.org/Archive.php?article\\_id=943](http://www.forum18.org/Archive.php?article_id=943)) (END)

For a personal commentary by an Old Believer about continuing denial of equality to Russia's religious minorities see F18News [http://www.forum18.org/Archive.php?article\\_id=570](http://www.forum18.org/Archive.php?article_id=570)

For more background see Forum 18's Russia religious freedom survey at [http://www.forum18.org/Archive.php?article\\_id=509](http://www.forum18.org/Archive.php?article_id=509)

A printer-friendly map of Russia is available at  
<http://www.nationalgeographic.com/xpeditions/atlas/index.html?Parent=europe&Rootmap=russi>

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