ON FREEDOM OF ASSOCIATION IN NON-GOVERNMENTAL ORGANIZATIONS

Assembly of the Republic of Kosovo,

Based on Article 65 (1) of the Constitution of the Republic of Kosovo,

Adopts

LAW ON FREEDOM OF ASSOCIATION IN NON-GOVERNMENTAL ORGANIZATIONS

CHAPTER I
GENERAL PROVISIONS

Article 1
Purpose

The Law sets out the rules for the establishment, registration, operation, suspension, termination, prohibition of activities and deregistration of non-governmental organizations in the Republic of Kosovo.

Article 2
Scope

1. The provisions of this Law apply to legal persons organized and registered as non-governmental organizations in the Republic of Kosovo.

2. This Law does not apply to:

   2.1. political parties;

   2.2. trade unions and trade union organizations;

   2.3. religious communities, religious centres, or temples; and

   2.4. other fields regulated by special Laws.

Article 3
Definitions

1. The terms and expressions used in this Law shall have the following meaning:

   1.1. Constitution – Constitution of the Republic of Kosovo;

   1.2. Non-Governmental Organization (NGO) - is an independent, non-profit legal entity for the realization of a legitimate purpose to public benefit or mutual interest;

   1.3. Foreign Country or International Non-Governmental Organization (NGO) - is a non-profit legal entity established outside the Republic of Kosovo;
1.4. **Ministry** – shall mean the relevant Ministry for registration and deregistration of the NGO;

1.5. **Minister** – shall mean the relevant Minister of the Ministry;

1.6. **Department** - shall mean the Department for Non-Governmental Organizations, within relevant Ministry;

1.7. **Person** - any natural person, a citizen of the Republic of Kosovo or a foreign national, or a stateless person with legal stay in the Republic of Kosovo, a domestic or foreign legal entity;

1.8. **Authorized representative** - shall mean an individual residing in Kosovo, who is of adult age and is capable to act, authorized to represent an NGO;

1.9. **Extraordinary situation** - includes any exceptional situation envisaged by the legislation in force and all other situations, outside the control of the organization, which prevent the organization from performing its duties and responsibilities as provided by the legislation in force;

1.10. **Related organization** – NGOs that have special relations that can affect the activity and governance of one-another.

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**CHAPTER II**

**FUNDAMENTAL PRINCIPLES OF THE FREEDOM OF ASSOCIATION**

**Article 4**

**Freedom of Association**

1. The freedom of association is a guaranteed right by the Constitution of the Republic of Kosovo.

2. The freedom of association, including the right of each individual to establish an organization without needing to obtain a permit, whether to be or not a member of an organization, and to participate in the activities of an organization.

3. Every person shall have the right to establish a non-governmental organization in accordance with the terms and conditions set forth in this Law.

4. No person shall be required to associate against his own will.

5. No person shall be discriminated in any way, because of any decision to associate or not to associate.

**Article 5**

**Equal treatment and protection against discrimination**

1. Every person shall equally exercise the freedom to associate.

2. The NGO exercises its activity in accordance with the principle of respecting, protection and enforcement of fundamental human rights and freedoms set forth in the Constitution, Laws and international agreements in force.

3. Policies, legislation, and activities related to NGOs shall be implemented in accordance with the grounds set forth by the relevant Law on Protection from Discrimination.
Article 6  
Freedom in defining the scope and internal organization

1. The NGO shall be independent in defining objectives and activities, in compliance with the legislation in force.

2. The NGO shall be independent in its internal organization and management, to determine its activity scope, and to act locally, nationally and internationally.

Article 7  
Principle of presumption of legality

The activity of the NGO is considered legal until proven otherwise.

Article 8  
Freedom of expression and opinion

The NGO, while exercising its activity, shall have the right to freedom of expression and opinion, including the individual right to freedom of expression and opinion of its members and officials.

Article 9  
Freedom of assembly

The NGO, including its members or officials, enjoys the right to a peaceful assembly pursuant to the legislation into force in the Republic of Kosovo.

Article 10  
Freedom to seek, receive and use resources

1. The NGO has the right to seek, receive and use financial, material and human resources, whether domestic, foreign or international, for the realization of its objectives and activities.

2. The restriction or blocking of an NGO’s access to resources on the basis of nationality or source country origin is prohibited, as well as the stigmatization of those who receive these resources.

3. The freedom to seek, receive and use resources should not be contrary to the legislation into force.

Article 11  
Transparency

The NGO operates in a responsible, accountable and transparent way at all stages of its activity.

Article 12  
The non-for-profit principle

1. The NGO does not distribute net income or profits to any person.

2. The NGO’s assets, incomes and earnings shall be used to support the non-profit goals set for the organization.

3. The NGO’s assets, incomes and earnings shall not be used to bring profits, directly or indirectly, to any founder, director, official, member, employee or donor of the NGO, except the payment for the persons who perform work for the organization.
Article 13
The NGO relationships with Public Institutions

1. The NGO exercises its activity independently from state institutions.

2. Public institutions support and promote the activity of NGOs.

3. Public institutions shall treat NGOs with full respect, equality and non-discrimination.

4. Public institutions provide adequate environment and apply good practices, where NGO can exercise its activities in accordance with its objectives and activities.

5. Public institutions shall protect the NGO from third-party interventions.

6. Public institutions shall not interfere with the NGO’s rights and freedoms, and to the persons exercising their right to freedom of association.

7. Public institutions shall make public all forms of cooperation and support of NGOs.

Article 14
The proportionality principle of restrictions and prohibitions

1. Proportionality of restrictions and prohibitions requires the purpose of restriction to be conducted by the least restrictive measures for the NGO, while maintaining a fair balance between the interests of the persons exercising the right of association, the organization itself and the public interest.

2. Restrictions and prohibitions in exercising the freedom of association are made by the court decision of the competent court, only for organizations or activities that violate the constitutional order, violate the freedom and the human right, and incite racial, national, ethnic or religious hatred.

3. Restrictions and prohibitions in exercising the freedom of association may not be subject to any restrictions other than those provided for by Law and which are necessary in a democratic society, in the interests of national security or public security, for the protection of order and prevention of crime, for the protection of public health, or for the protection of the rights and freedoms of others.

4. The actions of an individual member of an organization are not attributed to the organization as a whole, and such actions do not adversely affect the existence of the NGO on the legitimacy of its founding act, objectives and activities.

5. The provisions of this Article shall not prohibit any legitimate restrictions on the exercise of such rights by members of the armed forces, the police or the state administration.

CHAPTER III
FORMS OF ORGANIZATION OF THE NGO

Article 15
Establishment of an NGO

1. The NGO, regardless of the form of organization shall be established by a founding act, which shall contain the following records:

1.1. full name and abbreviation of the organization;
1.2. its organizational form (association, foundation, institute);

1.3. organization’s address;

1.4. purpose and scope;

1.5. name, personal number and address of the founder as natural person;

1.6. name, registration number/ unique number and address of the founder as legal person;

1.7. name, personal number, address and other information of the legal or authorized representative to follow the registration procedures; and

1.8. timeframe for which the organization is established, if any.

2. The founding act shall be signed by each founder. For legal persons, the founding act shall be signed by the authorized representative of the legal person.

3. In a foundation established by means of a will, the latter shall be considered as the founding act if it contains the basic data required under paragraph 1 of this Article. If the will does not contain data requested under paragraph 1 of this Article, the authorized representative shall follow the registration procedures and prepare the data in accordance with the requirements of the will.

Article 16
Association

1. An Association is a membership organization, grouped on the basis of the free will of persons of common interest, for the realization of legitimate goals for public benefit or mutual interest.

2. The association shall be established by three (3) or more persons.

Article 17
Foundation

1. A Foundation is a non-membership organization, established for the management of property and assets, for the realization of legitimate goals for public benefit or mutual interest.

2. The foundation shall be established by one (1) or more persons.

3. The foundation shall be established by an initial capital of not less than one thousand Euro (1,000 €) by will or inheritance.

Article 18
Institute

1. An Institute is a non-membership NGO, established for the realization of legitimate goals for public benefit or mutual interest.

2. The institute shall be established by one (1) or more persons.
CHAPTER IV
ESTABLISHMENT OF AN NGO

Article 19
Forms of organization of the NGO

1. An NGO may be organized as:
   
   1.1. association;
   
   1.2. foundation;
   
   1.3. institute.

Article 20
The NGO Statute

1. Detailed regulation of organization, functioning and activity issues of the NGO is provided by its statute.

2. The statute of the NGO is drafted by the founder and is approved at the founding meeting of the organization. In the case of the establishment by will, the statute may be drafted and approved by a person appointed by will, unless the will provides otherwise.

3. The statute of the NGO contains the following data:

   3.1. full name and the acronym of the organization;
   
   3.2. organization form of the NGO;
   
   3.3. organization’s purpose and scope;
   
   3.4. prohibition of earnings distribution in accordance to non-for-profit principle;
   
   3.5. name of the highest governing body.

4. Rules and procedures for:

   4.1. the competencies and responsibilities of the highest governing body, as well as procedures for appointing and discharging members of this body;
   
   4.2. rules for conduct of the meeting, (schedules, invitations) participation, decision-making voting manner and procedure;
   
   4.3. the timeframe for which the organization is founded, if it is established with a fixed term;
   
   4.4. rules for allocation and destination of assets when the organization is dissolved.

5. Rules and procedures for:

   5.1. amending the statute;
   
   5.2. merging, splitting or dissolving of the organization; and
   
   5.3. distribution of assets remaining following the dissolving.
6. In addition to the data provided under paragraph 3 of this Article, the statute of the association shall contain the procedures for selecting and removing members, membership terms and should the organization decide to have an intermediate body, the procedures for selection and removal of the members of the intermediary body and division of competences and responsibilities between the assembly of members and the intermediary body.

7. The NGO Statute shall contain any other rule, provision or procedure that is not in contrary with the conditions provided by this Law and other Laws into force.

8. The rules and procedures for internal governance contained in the NGO’s statute must be in accordance with democratic principles.

9. The NGO performs its activities in accordance with the Statute and this Law.

10. In order to facilitate the preparation of the statute, the Department prepares statute samples for each form of organization of an NGO, which can be used by the NGO.

**Article 21**

**Association of Legal Persons**

Legal entities, including NGOs, may establish associations, foundations or institutes to advance their legitimate purpose, whether for public or mutual benefit, in accordance with the conditions set forth in this Law.

**CHAPTER V**

**REGISTRATION OF AN NGO**

**Article 22**

**Registration**

1. The NGO shall, regardless of the form of organization as an association, foundation or institute, shall be registered in accordance with the criteria and procedures set forth under this Law.

2. No person is obliged to register the NGO to exercise the right on freedom of association.

3. The NGO shall be registered within the Department in order to operate as a legal person in Kosovo.

4. The following documents shall accompany the registration application form:

   4.1. founding act;
   4.2. statute;
   4.3. copy of the ID of founders and of the authorized representative of the NGO;
   4.4. registration certificate for legal persons.

**Article 23**

**Authorized Representative**

1. NGO shall appoint in writing the authorized representative.

2. NGO shall select the authorized representative, which will represent the organization and receive all official submissions on behalf of the organization. He/she shall be responsible for informing the competent authorities on any change to the data provided upon registration of the organization.
3. Authorized representative of the organization shall be responsible for opening and administering the NGO’s bank account.

4. Authorised representative must be resident in the Republic of Kosovo.

**Article 24**

**Registration of a foreign or international NGO**

1. In order for a foreign or international NGO to register its branch in the Republic of Kosovo, it must accompany its application form with the following documents:

   1.1. notarized document proving that the NGO is a legal person in the country of origin or any evidence certified at the court of the state of origin;

   1.2. NGO’s branch postal address in Kosovo;

   1.3. a written statement from the authorized representative of the NGO’s seat, which must contain:

      1.3.1 purpose and scope which will be exercised by the branch in Kosovo;

      1.3.2 name, address and other contact information of the authorized representative;

      1.3.3. an NGO statement committing to observe requirements of the non-for-profit principle and other principles of this Law.

**Article 25**

**NGO registration**

1. The Department reviews the application for NGO registration under the assumption of the principle of the presumption of legality.

2. The registration of the NGO is done by a decision issued by the Department within thirty (30) days from the date of receipt of the request.

3. After registration in the NGO register, the Department issues a registration certificate to the NGO.

4. Where the application for registration and the attached documentation are incomplete, the Department shall request the completion of the documents. The deadline set forth in paragraph 2 of this Article shall cease to run as of date of submission of the request for completion of the documents.

5. The deadline for completion of the registration documentation shall be fifteen (15) days from the day of receipt of the request of the Department.

6. The department shall, upon completion of documentation, render a decision to register or reject the request for registration within the remaining time limit under paragraph 2 of this Article.

7. The Government shall, upon the proposal by the ministry, issues a sub-legal act, on the manner and method of submitting the request for registration of NGO’s, including the content of the registration certificate.

**Article 26**

**Rejection of registration**

1. The Department may reject an application for registration, if:
1.1. registration documents are contrary to the requirements of this Law;

1.2. the statute of the NGO promotes inequality on any of the basis determined under Article 5 of this Law;

1.3. organization seeking registration has the same name or acronym to a previously registered or already established NGO, and same or similar name and symbol with a public institution so as to cause confusion or to be misleading;

1.4. if the deadlines set forth in this Law are not observed.

2. The Department’s decision on rejection of registration is done for legitimate purposes, by adhering to the principle of necessity and proportionality, and must contain due description of the rationale as well as the reference of the legal basis.

3. The authorized representative may appeal against a decision to reject registration, in accordance with the provisions of the Law on General Administrative Procedure.

**Article 27**

**Legal status**

Upon registration in the Republic of Kosovo, an NGO shall have the status of a legal person and is authorized to act as a legal person in accordance with the applicable legislation on legal persons.

**Article 28**

**Official communication with an NGO**

Any document or a letter shall be considered as validly served to the NGO, if delivered in person or by mail to the authorized representative, to the address specified by the NGO.

**Article 29**

**Communication of NGO changes to the Department**

1. NGO shall inform the Department within thirty (30) days of any changes in information concerning the:

   1.1. full name, abbreviation of the NGO;
   
   1.2. address of the NGO;
   
   1.3. purpose and scope of the NGO;
   
   1.4. the name, address and other contact information of the NGO’s authorized representative.

2. Changes communicated to the Department are kept, registered and are made available to the public pursuant to the provisions defined under this Law.

3. An NGO that fails to meet the requirements under paragraph 1 of this Article shall be fined in the amount of two hundred and fifty Euro (250€), while the authorized representative shall be fined in the amount of eighty Euro (80€).

4. The enforcement of a fine is done pursuant to the Law on General Administrative Procedure.
Article 30

Public registry of NGOs

1. The Department shall maintain and update the register of NGOs with the following data:
   1.1. full name, abbreviation;
   1.2. registration number;
   1.3. fiscal number;
   1.4. organisational form (association, foundation, institute);
   1.5. local, foreign or international NGO;
   1.6. address of the NGO;
   1.7. purpose and the scope;
   1.8. names of the founders;
   1.9. the name of the authorized representative;
   1.10. the timeframe for which the organization is founded, if applies;
   1.11. the number and status for public benefit, if any.

2. The Register containing data specified in paragraphs 1.1, 1.4, 1.5, 1.7 and 1.11 of this Article shall be made public.

CHAPTER VI

INTERNAL ORGANIZATION AND FUNCTIONING OF NGO

Article 31

Internal governance of an NGO

1. The highest governing body of an association shall be the Assembly of members, which shall consist of all members of the association.

2. The highest governing body of a foundation or institute shall be Governing Board, which shall consist of at least three (3) members.

3. The highest governing body meets with the participation of more than half of its members and decides with the majority of the members present.

4. The highest governing body shall have full responsibility for policy and financial issues of the organization and shall meet at least once a year, whereby it shall review and approve the financial and operational report of the organization for the previous year, as well as the organization’s activity plan for the following year.

5. The highest governing body of the NGO may delegate competencies to the NGO’s subordinate bodies, with the exception of:
   5.1. duties determined in paragraph 4 of this Article;
   5.2. amendments to the Statute; and
5.3. decisions to merge, split up, or dissolve the NGO.

6. Participation in the meeting of the highest governing body can also be realized from the distance, by electronic means, provided that the final decisions are signed by the members.

**Article 32**

**Conflict of interest and obligation of loyalty**

1. Any member of a governing body shall not participate in the consideration or decision of any matter in which he or she has a direct or indirect personal or economic interest, which affect or may affect or appear to affect the legitimacy, transparency, objectivity and impartiality while exercising its function.

2. Any transaction between an NGO and its members, employees, members of the Board, or affiliated organizations, shall be carried out at market value or under the most favourable conditions for the NGO.

3. All members and other employees of NGO are obliged to show loyalty to the NGO, to protect the confidentiality of non-public NGO-related information and interest, and to carry out their duties and responsibilities with care and diligence.

**Article 33**

**Dispute resolution**

Disputes between members, between them and high governing bodies or with intermediate bodies and between them and employees, are resolved by consensus and in accordance with the statute and internal rules of the NGO, otherwise, the matter is subject to court resolution.

**Article 34**

**Prohibition of Fundraising, Campaigning and Endorsing Political Candidates/Parties**

An NGO may not engage in fundraising or campaigning to support political parties or candidates for political office, nor may they propose, register or in any way endorse candidates for public office.

**Article 35**

**Property and means**

1. The incomes of an NGO may include: donations, incomes from insurance, securities, inheritance, membership, gifts, grants, movable and immovable property, incomes from invested funds, and income generated from any lawful activities undertaken by the NGO with its property and means.

2. An NGO may engage in economic activities for the purpose of supporting its not-for-profit activities, in compliance with Article 12 of this Law (the not-for-profit principle), provided that income realized through economic activities is used exclusively to fulfil its mission.

3. An NGO may own and manage property and assets for the accomplishment of its not-for-profit purposes.

4. The law prohibits the financing of organizations whose activity does not coincide with legal order in Republic of Kosovo and international law.
Article 36

NGO financial transactions

All revenues and expenditures of NGOs are carried out through financial institutions licensed by the CBK in bank accounts opened on behalf of the NGO, apart from exemptions allowed under applicable legislation.

CHAPTER VII

PUBLIC BENEFIT STATUS OF NGO, FINANCIAL REPORTING AND ITS SUSPENSION

Article 37

Public Benefit Status

1. An NGO registered under this Law may apply for a public benefit status if the NGO is organized and acts to undertake one or more activities as primary activities such as humanitarian aid and support, support for persons with disabilities, charitable activities, education, health, economic development, culture, environmental protection and promotion, protection and promotion of human rights, support to democratic practices and civil society, promotion of volunteer work, consumer protection, refugee assistance and support, protection or care for injured and vulnerable animals, social welfare, protection against discrimination, protection of cultural heritage, or any other activity that serves the public interest.

2. NGO’s education, health and economic development activity shall constitute public benefit activities only if significant benefits are provided free of charge or under the market value to disadvantaged individuals or groups.

3. An NGO may apply for public benefit status upon registration by the NGO or later. The Department shall grant public benefit status to the NGO if the registration documents demonstrate that the purposes and activity of the NGO satisfy the requirements of this Article.

4. Reviewing of the NGO’s request for recognition of public benefit status, which enjoy the right on exemption from tax and tax and fiscal facilities, shall be made within deadlines and in accordance with the procedures set forth in Article 25 and 26 of this Law.

Article 38

Financial and Activity Reporting Obligations for an NGO with Public Benefit Status

1. An NGO with public benefit status submits an annual report on its actions and activities in Kosovo. The annual report for the previous calendar year is submitted to the Department no later than 31 March of the following year.

2. The annual report is signed by the authorized representative of the NGO with public benefit status. The authorized representative is responsible for the accuracy and veracity of the data contained in the report.

3. The annual report shall consist of:

   3.1. management and administration section;
   3.2. activities and achievements section;
   3.3. financial statement section;
   3.4. report of the auditor, as required in paragraph 8 of this Article.

4. Management and administration section shall contain:
4.1. name, abbreviation, address and contact information of the NGO with public benefit status.

4.2. the name of the chief executive officer;

4.3. name of the Chairperson of the Assembly for Associations, names of members of the intermediate body, when it exists, as well as the names of the members of the Managing Board for foundation and institute.

5. Activities and achievements section shall contain:

5.1. summary of the purpose of NGO with public benefit status;

5.2. main programs and activities;

5.3. summary of the main achievements of an NGO with public benefit status;

5.4. education, health or economic development related NGO with public benefit status shall provide other additional information for:

5.4.1. persons and groups with unfavourable conditions and their benefits from an NGO with public benefit status;

5.4.2. provision of free of charge or under market value services;

6. Financial statement section shall contain:

6.1. balance sheet;

6.2. statement on revenues and expenditures;

7. By the request of an NGO with Public Benefit Status, the Department may grant to the NGO an extra time for submitting the annual reports in extraordinary occasions, but not later than thirty (30) days from the day when passing of such circumstances.

8. The financial statements should be audited by an independent legal auditor in the Republic of Kosovo, in cases as follows:

8.1. for a local NGO with public benefit status, with revenues or with annual expenditures over one hundred thousand (100,000) Euro;

8.2. for a foreign or international NGO with public benefit status with revenues or expenditures over one hundred thousand (100,000) Euro for its activity within Kosovo.

9. The annual report also contains a statement that all transactions performed by an NGO with public benefit status are in compliance with Article 36 of this Law.

10. Reports submitted under this Article, are made available to the public by the Department and NGO, in accordance with the legislation into force on personal data protection.

Article 39
Suspension and Revocation of Public Benefit Status

1. The Department may suspend a public benefit status of an NGO that fails to file a complete annual report within the time specified in Article 38 of this Law, and requests compliance of this obligation within thirty (30) days of the date of the notice and inform the NGO that failure to do
so shall result in the suspension of the public benefit status.

2. An NGO entitled with public benefit status that fails to file a complete report as required with paragraph 1 of this Article, its Public Benefit Status shall be suspended. The Department shall notify the NGO that its public benefit status and all benefits thereof have been suspended, and, if the NGO fails to provide the report within thirty (30) days of the notice on suspension, the Department issues a decision for the revocation of the public benefit status.

3. The NGO to which been revoked the Public Benefit Status is retrospectively obliged for the period for which it has failed to report, to fulfil all obligations according to the legislation into force.

4. The Department shall publish the list of NGOs whose Public Benefit Status has been revoked and notifies in writing the tax and customs authority.

5. The NGO to which the public benefit status has been revoked is entitled to request the same status, after a period of two (2) years from the revocation date.

6. The authorized representative of the NGO is entitled to challenge any decision of the Department regarding the suspension or revocation of the public benefit status of the NGO according to the provisions of the Law on General Administrative Procedure.

Article 40
Voluntary withdrawal from Public Benefit Status

1. NGO with public benefit status may request in writing, from the Department, to withdraw from this status after the end of the financial year.

2. The request of the NGO for withdrawal from this public benefit status for the coming year should be made at least forty-five (45) days before the end of calendar year. The Department shall decide on the withdrawal from public benefit status no later than thirty (30) days after receipt of request.

3. The NGO shall be given written notice by the Department that its public benefit status and all benefits thereof have been terminated.

4. NGO with public benefit status shall bear the responsibilities set forth in this Law, until the issuance of the decision by the Department.

5. The Department shall publish a list of NGOs that have voluntarily withdrawn their Public Benefit Status and notifies in writing the tax and customs authority.

6. NGO that voluntarily withdraws from public benefit status has the right to request this status again, according to the procedures set forth by this Law.

CHAPTER VIII
DISSOLVING AND DEREGISTRATION OF AN NGO

Article 41
NGO dissolving and its effects

1. NGO is dissolved:

1.1. by a voluntary decision taken by the highest governing body, in accordance with its statute;

1.2. when the NGO becomes insolvent as defined by the Law into force;
1.3. upon expiry of the term for which it was established, if such a period is specified in the founding act or statute;

1.4. based on a final court decision;

2. In case of dissolving of an NGO, which has utilized tax or fiscal facilities or public donations, the remaining property after the settlement of the obligations of the NGO is transferred to another NGO registered in the Republic of Kosovo with same or similar purposes.

3. The NGO is determined based on statute of the dissolved NGO, by a decision of the highest governing body of the dissolved NGO, or by a court decision when there is a case.

4. In all other cases, any remaining property after the settlement of the obligations is distributed by a decision of the highest governing body, based on the statute of the NGO and in all cases in accordance with Article 12, non-for-profit principle, of this Law.

5. An NGO with public benefit status dissolved within the reporting period shall submit a report for that period, in accordance with the provisions of this Law. In its report, the NGO provides dissolving date, the legal basis for its dissolving, the amount of remaining assets after the settlement of the obligations, the planned way of allocating the assets, and the manner in which the decision to allocate assets pursuant to paragraphs 2 and 3 of this Article.

6. In the event of a final decision of the competent court for the prohibition of the activity of an NGO, the court, through a special final decision, decides on the remaining assets of the NGO after the settlement of all obligations.

7. The termination of an NGO is considered to be concluded only after the completion of all procedures related to the distribution of the remaining assets of the NGO, according to the rules set out in this Article.

**Article 42**

**NGO deregistration**

1. The Department may deregister the NGO from register of NGOs, in one of the cases referred to in Article 41 of this Law.

2. The procedure of NGO removal from register is regulated by a sub-legal act approved by the Government.

3. Authorized person of the NGO has legal responsibility before the Department and other bodies.

4. Based on the final de-registration decision, the Department removes the NGOs from the NGO Register.

5. The Department shall notify in writing the NGO authorized person for the NGO’s deregistration.

6. The Department shall publish the NGO name on the list of deregistered NGOs.

**Article 43**

**Appeals**

The NGO that does not agree with the Decisions of the Department, related but not limited to issues of non-registration, dissolving, deregistration or against administrative omissions, shall have the right to object or request the review of decisions, actions or omissions of the department and public institutions, including the right to file a lawsuit before the competent court on administrative matters in a time limit of thirty (30) days in accordance with the Law on General Administrative Procedure.
Article 44
NGO activity banning

1. By a decision of the competent court, an NGO operation may be banned, whose activities violate the constitutional order, violate human rights and freedoms, or promote racial, national, ethnic or religious hatred.

2. Upon the request of authorized security institutions, the court may impose a provisional measure in the pre-trial proceedings until a final decision is taken. When imposing a provisional measure, the court notifies in writing the security institutions, the tax authorities, the customs authorities, the Central Bank of Kosovo and the Department, for the decision taken.

3. In cases where the Court bans the activity of an NGO, it decides with a special decision on the remaining assets of the NGO after the settlement of the obligations.

Article 45
Cooperation with public institutions

The Department exchanges information and cooperates with relevant institutions whose work and activity is related to the scope of the NGOs.

CHAPTER IX
PROVISIONAL AND FINAL PROVISIONS

Article 46
Sub-legal acts

Government shall, upon the proposal of the ministry, issue sub-legal acts for the implementation of this Law, not later than six (6) months from the entry into force of this Law.

Article 47
NGOs registered in Kosovo

1. Any NGO registered under Law No. 04/L-057 on Freedom of Association in Non-Governmental Organizations is considered to be registered in Kosovo under this Law.

2. The NGO shall align its statute with this Law within one (1) year from the day of entry into force of this Law. According to procedures and term determined by sub-legal act, the NGO, registered as association or foundation until the entry into force of this Law, may require from the Department to change the form of organization in the Institute.

Article 48
Abrogation

1. With the entry into force of this Law, the Law No. 04/L-057 on Freedom of Association in Non-Governmental Organizations (Official Gazette of the Republic of Kosovo No. 14, dated 9 September 2011) shall be abrogated.

2. Sub-legal acts on the implementation of Law No. 04/L-057 on Freedom of Association in Non-Governmental Organizations shall continue to be implemented until the issuance of sub-legal acts that are set forth in this law, provided that they are not in contradiction with the provisions of this Law.
Article 49
Entry into Force

This Law shall enter into force fifteen (15) days upon its publication in the Official Gazette of the Republic of Kosovo.

Law No.06/L - 043
7 November 2018

Promulgated by the Decision of the Assembly of the Republic of Kosovo, No.06-V-346, date 15 April 2019