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The 2022 Global Philanthropy Environment Index Hungary

Expert: Eszter Hartay

Institutional Affiliation: European Center for Not-for-Profit Law Stichting

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QUICK FACTS

Legal forms of philanthropic organizations included in the law: Association, Foundation, Civil Groups

Other nonprofit organizational forms: Nonprofit Company, Public Chamber, Representative Organization (employer's, employee's and professional), and Cooperative among others.

Five main social issues addressed by these organizations: Arts and Culture, Environment, Social Services, Education, Leisure and Sports

Average time established by law to register a philanthropic organization: 31-60 days

The process of registration remains to be lengthy, up to 60 days. The registration time is shorter – 15 days – in case of simplified electronic registration with template statute. If the court fails to meet this deadline and the decision is not made in the next 30 days, the registration takes place on the following day by course of law (Article 32 (2) of the Law on the Court Registration of Civil Society Organizations).

Average cost for registering a philanthropic organization: USD 35

The registration process is free of charge for association. In case of foundations the rules on duties have changed with January 1, 2020 and the registration fee is HUF 10,500 (approximately USD 35), unless the organization commits to obtain a public benefit status within 2 years. (Budapest-Capital Regional Court, 2020)

Government levels primarily regulating the incorporation of philanthropic organizations: Central/Federal Government

Philanthropic Environment Scores:

Year	Ease of Operating a PO	Tax Incentives	Cross-Border Philanthropic Flows	Political Environment	Economic Environment	Socio-Cultural Environment	Overall Score
2022 GPEI	3.83	3.25	3.50	2.25	3.00	3.00	3.14
2018 GPEI	4.00	3.50	3.50	2.50	N.A.	3.00	3.30

Source: Indiana University Lilly Family School of Philanthropy, 2022 *Global Philanthropy Environment Index*

Key Findings

I. Formation/Registration, Operations, Dissolution of a Philanthropic Organization (PO)

The three indicator questions in this section pertain to the laws and regulations governing philanthropic organizations (POs). The scoring questions for this category cover three aspects of regulations: (A) formation and registration; (B) operations; and (C) dissolution.

Question One: To what extent can individuals form and incorporate the organizations defined?

Score: 4.0

The CSO Law (Law CLXXV of 2011) recognizes three legal forms as civil society organizations (CSOs): association, foundation, and the so-called ‘civil group’ that operates without legal personality. The present report will focus on associations and foundations as classical CSO forms within the broader spectrum of nonprofit sector. Associations are generally permitted to engage in all activities that are not prohibited by a law and correspond with the Fundamental Law of Hungary. Associations cannot be formed for criminal or military purposes, to violate the rights and freedoms of others, or to undertake a public task which is reserved for state bodies. In addition, it cannot be formed for the purpose of economic activities and may conduct such activity only if it is directly related to the realization of the organization’s purpose. Foundations are established for the continuous realization of a permanent purpose. Similar to associations, there are limitations on economic activities. In addition, foundations cannot be established in the interest of the founder, donor, officer, or members of any bodies of the foundation or their relatives (with some exceptions). CSOs are registered by the relevant county court. The Law on the Court Registration of CSOs regulates the list of documents that need to be submitted along with the application. It includes a closed list of grounds for rejection and ensures the right to appeal. The decision-making of the county courts is generally independent and apolitical. The registration process has become somewhat smoother with the online system. However, different regions and individual judges continue to use different practices (USAID, 2019). There is no limitation for the establishment of CSOs by foreigners. Minimum founding assets are not required for associations. For foundations, however, the founder shall provide the founding assets necessary to accomplish the purpose of the foundation. The legislation does not set a minimum amount; the sufficiency of the founding assets is decided on a case-by-case basis, depending on the purpose of the organization.

Question Two: To what extent are POs free to operate without excessive government interference?

Score: 3.5

The governance rules of the Civil Code are generally permissive. They allow alteration from the law with three exceptions: if 1) the law prohibits variance from the law; 2) the different regulation would unambiguously violate the rights of the creditors, employees, or the minority members of the legal person; or 3) jeopardize the supervision of the legitimate operation of the legal person. In a few cases, the law may unnecessarily restrict the freedom of a CSO to determine internal governance, e.g., the executive director of an association cannot have a term exceeding five years. CSOs can freely cooperate with other CSOs and businesses in and outside of Hungary and create networks. There are no limitations on using the internet and social media. At the same time, the Hungarian

government views CSOs that are critical of the government and those who receive funding from abroad as its adversaries and aims to undermine their credibility. CSOs are subject to complex reporting requirements. All CSOs need to prepare and deposit their annual report and public benefit annex at the National Office for the Judiciary. The reports are publicly accessible at the court registry and shall be also disclosed on the organization's website, if it has one. In addition, those CSOs that receive donations or the 1 percent tax designation shall develop separate reports on the utilization of these sources of funding. Despite such stringent reporting requirements, the Parliament adopted the Law on the Transparency of Foreign Funded Organizations in 2017, burdening CSOs with additional reporting requirements on their foreign resources. In June 2020, the European Court of Justice officially sentenced that the Law is in breach of European Union (EU) law. In 2018, the government adopted the Stop Soros Package that criminalizes support to immigration—which includes providing legal aid to asylum speakers as well as “propaganda” depicting immigration in a positive light (USAID, 2019).

Question Three: To what extent is there government discretion in shutting down POs?

Score: 4.0

The general assembly of an association is free to decide on the voluntary termination, merger, or demerger of the organization. In case of foundations, however, the founder is not entitled to voluntarily terminate the organization. A foundation terminates without legal successor if: the organization accomplished its original purpose and the founder did not determine a new purpose; the accomplishment of the purpose became impossible, and it is not possible to change the purpose or merge with another foundation; or it has not carried out activities in pursuit of its objectives in the past three years. If any of these cases occurs, the board of trustees is required by law to both inform the founder to take the necessary steps and to notify the supervisory board and the auditor. If the founder does not take the necessary steps within 30 days, this failure constitutes grounds for termination and must be reported by the board of trustees to the court. Finally, voluntary termination may also occur if the founder decides to merge or demerge the foundation, but only if the founder already provided the founding assets for the organization. In addition, the merger or demerger may not derogate the assets or jeopardize the purpose of the foundation. The court may dissolve a CSO upon the court procedure initiated by the prosecutor if the CSO was formed for criminal, military, or unlawful purposes or was established to violate the rights and freedoms of others or to undertake a public task that is reserved for state bodies, which constitute violations of the CSO Law. In addition, CSOs may involuntarily terminate as a result of bankruptcy and liquidation procedures. The process for bankruptcy and liquidation is quite complex, and both the CSO Law and the Law XLIX of 1991 have to be applied in tandem. CSOs shall receive advance written notification about the claim and may dispute it in civil proceedings. Upon the request of the CSO, the court may provide up to 90 days delay in payment.

II. Domestic Tax and Fiscal Issues

The two questions in this section pertain to laws and regulations governing the fiscal constraints of giving and receiving donations domestically.

Question Four: To what extent is the tax system favorable to making charitable donations?

Score: 3.5

Individuals and private entrepreneurs are still not entitled to tax benefits for charitable donations. Tax deductions are only available for corporate donations and are subject to certain limitations. Such donations are only tax-deductible if they are made to Hungarian CSOs with public benefit status. These deductions allow qualifying firms to reduce the pre-tax profits by 20 percent of the donation if the donation supports the public benefit activity of a public benefit organization. Furthermore, an additional 20 percent of the donation may be deducted if it is provided under a long-term donation contract wherein the donor pledges to continue providing the donation for at least the next three years. It is important to note that tax deductions may be applied up to the amount of the aggregate pre-tax profit. The process for claiming the deduction is relatively simple, and a corporation needs only to obtain a certificate from the beneficiary organization and indicate the amount of the tax deduction in its annual financial report. As of 1997, individual taxpayers can designate 1 percent of their personal income tax to a CSO that carries out public benefit activities as well as some other institutions. Furthermore, according to Law CXXVI of 1996, an additional 1 percent can be dedicated to churches and a specific budget priority.

Question Five: To what extent is the tax system favorable to POs in receiving charitable donations?

Score: 3.0

The income of associations and foundations is exempt from corporate income tax if it is derived from the following activities: (1) the acceptance of donations; (2) mission-related activities (including public benefit activities); (3) the placement of funds into deposit, security, or company share; and (4) the purchase of real estate and transfer of its use. In addition, there is a tax-exempt threshold under which the foundations and associations shall not pay corporate income tax after income arising from business activity (10% of annual income, and the income from business activity shall not exceed HUF 10 million (approximately USD 33,300)). CSOs also benefit from several smaller incentives, including exemption from local taxes and vehicle taxes as well as personal duty exemptions from gift duties, inheritance duties, duties on property transfers, and procedural duties, provided that they have no tax liability on their income from business activities in the previous year. As of January 1, 2020, the scope of personal duty exemption is limited to foundations with public benefit status. Newly-established foundations can only benefit from the duty exemption if they commit to obtain the status by the end of the second year after their establishment. Otherwise, they need to repay the duty plus default interest. Apart from this, limited additional indirect benefits are available for CSOs with public benefit status. In addition to the eligibility for tax deductions after a corporate donation, public benefit organizations are also eligible for a higher tax-exempt threshold of 15 percent after income from business activities. In July 2018, a special immigration tax was introduced that imposes a 25 percent tax on financial support to an immigration-supporting activity carried out in Hungary or

to the operations of an organization with a seat in Hungary that carries out immigration-supporting activity (Act XLI of 2018).

III. Cross-Border Philanthropic Flows

The two questions in this section concern laws and regulations governing the fiscal constraints of giving and receiving cross-border donations. The scoring for these questions pertains to the donor and receiving entities.

Question Six: To what extent is the legal regulatory environment favorable to sending cross-border donations?

Score: 4.0

The legal environment related to sending cross-border donations remains unchanged since the 2018 report. Cross-border charitable donations can be sent without incurring additional costs. As described earlier, there is no tax deduction available for donations by individuals, and the same applies to cross-border donations by individuals. In cases involving corporate donations, tax benefits are attainable only for those charitable donations provided to Hungarian public benefit organizations, given that the beneficiary organization has to carry out public benefit activity as per the definition described in the CSO Law. Namely, public benefit activity is defined as an activity that directly or indirectly serves public (governmental or local governmental) duties and hereby contributes to the satisfaction of the joint needs of society and individuals. As a result, while Hungarian firms and citizens are not prevented from giving to foreign organizations, they are presented with no incentives to do so.

Question Seven: To what extent is the legal regulatory environment favorable to receiving cross-border donations?

Score: 3.0

Cross-border funding of CSOs, and especially human rights and watchdog organizations, continues to be in jeopardy and is subject to hostile government rhetoric. The Law on the Transparency of Foreign Funded Organizations, adopted in June 2017, remained to be in effect during the reporting period. It introduced the category of “foreign-funded organizations”, which applies to all Hungarian associations and foundations receiving HUF 7.2 million (approximately USD 24,000) or more within a given tax year from foreign sources. Such organizations had to notify the court to be registered as “foreign-funded organizations” and indicate their status on their websites and in their publications and press materials. The status was published on the CSO Registry and on the electronic portal of the Ministry of Human Capacities. CSOs had to report on each transaction they have had with donors who have contributed at least HUF 500,000 (approximately USD 1,700) per tax year and provide donor’s names, location, etc. Failure to comply with the law (e.g., failure to notify the court) could result in high fines and possible termination. In June 2020, the European Court of Justice officially sentenced that the Law is in breach of EU law. Despite this, a government-established public foundation rejected a CSO’s EU grant application (Erasmus+) over non-compliance with the Law in August 2020, and they removed this requirement only in February 2021 (See: Contributions of the Hungarian NGOs to the European Commission’s Rule of Law Report, 2021; ECNL, 2017). On May

18, 2021, the Law on the transparency of civil society organizations that carry out activities capable to influence public life (Law XLIX of 2021) was adopted by the Parliament, which finally withdrew the Law on the Transparency of Foreign Funded Organizations. On the other hand, the State Audit Office will annually prepare a summary report of those CSOs that have an annual budget above HUF 20 million (approximately USD 66,600).

IV. Political Environment

The four indicator questions in the next three sections concern the political context, economic conditions, and socio-cultural characteristics that influence the environment for philanthropy.

Question Eight: To what extent is the political environment favorable for philanthropy?

Score: 2.5

The political environment continued to be not so favorable for philanthropy. Traditional channels of advocacy and attempts to negotiate with state institutions remain ineffective. While legislation provides for participation, the government frequently circumvents or otherwise fails to adhere to these requirements. State harassment in many forms continues to be a problem. For example, in 2018 a pro-government weekly publication published lists of the staff of leading human rights and advocacy CSOs, labelling them as members of the “Soros network.” In the summer, a Fidesz spokesperson and the representatives of youth organizations connected to the governing party visited the buildings where Amnesty International Hungary, the Hungarian Helsinki Committee, and the Shelter Association for Migrants are headquartered, put up stickers reading “immigration supporting organizations,” and held press conferences. State harassment spread to the local level, too. In the 8th district of Budapest, the former local government unsuccessfully used various tactics to stop the work of the Aurora community center, which houses several CSOs and a variety of events. The municipality of Pécs tried to deter local real estate owners from providing office space to the Power of Humanity Foundation which implements a regional project supported by Open Society Foundations (USAID, 2018). The 2019 local elections brought surprising results. The new local governments mostly started their terms in a promising manner, showing an openness to dialogue with and participation of civil society (USAID, 2019). For example, the municipality of Budapest and its 8th district adopted a new civil strategy/decree.

Question Nine: To what extent are public policies and practices favorable for philanthropy?

Score: 2.0

Government measures and negative rhetoric against CSOs, and particularly the human rights and watchdog organizations continued to impede CSOs’ philanthropic efforts and equal access to resources. The government has made attempts to control how international funding is distributed to CSOs and discredit organizations that benefit from foreign resources, as demonstrated by the Law on the Transparency of Foreign Funded Organizations. Negotiations with Hungary on EEA and Norway Grants funding have been challenging, and Hungary was the last of 15 beneficiary countries with whom a Memorandum of Understanding was signed (EEA Grants, 2020). In the end, the donor countries and Hungary failed to agree on how the funding for civil society was to be administered, and therefore no funding will be provided to Hungary for the implementation of programs during the

current period (Government of Norway, 2021). According to the latest statistics, state funding (including various types of central and local budgetary support) represented the highest source of funding for CSOs, 39.4 percent of the total revenues of CSOs in 2019 (Central Statistical Office, 2021). The amount of state funding, however, decreased HUF 16 billion (approximately USD 53 million) compared to the previous year. The key state funding program supporting the general operation of CSOs, the National Cooperation Fund (NCF), had an annual budget between HUF 5.2 billion (approximately USD 17.5 million) and HUF 7.7 billion (approximately USD 25.7 million) during the 2018–2020 period and provided small grants to thousands of organizations annually. However, decision-making in the NCF is strongly dominated by the national government: two-thirds of the members of its bodies (the colleges and the council) are appointed by the government. While not expressly barred from applying for support, organizations engaged in politically sensitive areas such as human rights, gender, LGBTQ+ issues, anti-corruption, etc. report that their proposals are regularly rejected (Ökotárs et al., 2021). In addition to the NCF, the government launched the Rural Civil Fund and the City Civil Fund to support the civil community activities and their condition.

V. Economic Environment

Question Ten: To what extent is the economic context favorable for philanthropy?

Score: 3.0

People can accumulate private property and wealth since the change of regime in 1989. The law on freedom of association was amongst the first laws adopted and allowed people to voluntarily establish organizations and communities or participate in their activities. The middle class has been historically weak and narrow. Hungary's GDP remains below the average of the 27 EU countries (26% less in 2020). The COVID-19 pandemic had a major impact on the economy. CSOs have helped to mitigate the impact of the pandemic. Corruption remains to be a challenge.

Hungary is one of the lowest performers in Europe on the Corruption Perceptions Index. Since 2012, its score dropped 11 points, and it is currently 44/100 (as compared to the average score of 66 for Western Europe and the EU). More than a third (35%) of all CSOs continue to operate with budgets of less than HUF 500,000 (approximately USD 1,667) a year (Central Statistical Office, 2021).

VI. Socio-Cultural Environment

Question Eleven: To what extent are socio-cultural values and practices favorable for philanthropy?

Score: 3.0

CSOs continue to have high trust among the society. According to a survey and analysis conducted in 2019, CSOs enjoy the highest trust after the judiciary (vis-a-vis the police, politicians, the Parliament, local government, and churches). Government attacks and discrediting actions have affected but have not shaken the position of the sector as compared to the previous survey results. The sector's trust was staggered—according to one-third of the respondents it declined, and only one-fifth recorded an improvement (Péterfi, 2019). On the other hand, there is still a need to increase public awareness about CSOs and facilitate giving to them. According to the 10-year aggregate scores and ranking of the CAF World Giving Index, Hungary is ranked 109 of 126 countries in 2019

(CAF, 2019). According to another survey conducted in 2019, people's knowledge about CSOs is uncertain. Only 30 percent of the respondents could recall a national CSO, and even less could identify a local organization. People mostly expect CSOs to support those in need and provide space and opportunity for active citizens who are willing to contribute to the public good with their participation and support. They also find it important that CSOs express their opinion in public affairs and promote public interest issues. One tenth of the respondents or their family member or acquaintance received some kind of support from a CSO. More than one-third of the respondents supported a CSO in some form in the past three years or participated in its work. The most common form of support was the 1 percent income tax designation or other forms of donation. Those people who did not support a CSO so far identified the lack of information and the lack of financial resources as the two main reasons for that. Altogether, 70 percent of respondents indicated that they are ready to provide support in one or several forms (Civilization and Political Capital, 2020).

VII. Future of Philanthropy

These questions are used to provide a general picture of the future of philanthropy in this country as well as recommendations to improve the philanthropic environment.

Current state of the philanthropic sector

Hungary has a vivid civil society, including approximately 53,000 registered associations and foundations. In addition, many informal groups have been formed to respond to emerging challenges. Approximately 54,000 people work for Hungarian associations and foundations (including 40,000 full time), and approximately 350,000 people volunteered (Central Statistical Office, 2019). A growing number of CSOs successfully raise funds through online giving, including crowdfunding platforms. CSOs take part in international movements around philanthropy, too. For example, the NIOK Foundation is the official ambassador of Hungary for the GivingTuesday global generosity movement that inspires hundreds of millions of people to give, collaborate, and celebrate generosity. While foreign funding accounts for a small proportion of CSOs' overall income, it continues to be an important source of funding for watchdog and advocacy organizations that are largely unable to receive public funds. Several international philanthropic donors, such as the Sigrid Rausing Trust, have increased their grant portfolios recently in Hungary (USAID, 2019). There are concerns about the new legal form "trust foundation" introduced in March 2019 being used to transfer control of universities and billions of state assets.

Three major recent events affecting the philanthropic landscape between January 2018 and December 2020

- 1) Stop Soros Package: The adoption of the Stop Soros Package created a new threat and ground to stigmatize and divide the sector.
- 2) Local Elections: Two elections—the EU elections and the local elections—dominated public life in Hungary in 2019. Civil society played an active role in monitoring the local elections. In several places, the successful opposition candidates were independent people with a civil society background. The new local governments mostly started their terms in a promising manner, showing an openness to dialogue with and participation of civil society. The successes achieved brought some hope and optimism that can be the basis for future mobilization (USAID, 2019).
- 3) COVID-19 pandemic: The COVID-19 pandemic had a major impact on civil society and the work of CSOs. Many suffered an economic loss, and organizations had to adapt to the new

circumstances. On the other hand, they were on the frontline mitigating the impact of the pandemic and providing support to those most in need.

Future development trends in the philanthropic landscape

The COVID-19 pandemic will continue to have an impact on CSOs and the philanthropic landscape in 2021. Measures introduced under the state of danger remained to be in force and limit fundamental rights, including freedom of peaceful assembly and access to information. On the other hand, it also increased the visibility of the sector and the important role they play in serving communities (see more under Philanthropic Response to COVID-19). The upcoming Parliamentary elections in 2022 will also affect the public discourse and mobilize CSOs. Multinational companies continue to have a key role in corporate philanthropy. According to a survey conducted by Effekteam about 2021 trends among 15 large enterprises, the amount of support will remain unchanged for approximately half of respondents, and almost half expect a smaller or bigger decrease. In kind support and physical volunteer work continue to have a key role, while one-third of respondents plan to reduce their monetary support. Pro bono work is yet to be developed. The scope of supported social groups will remain largely unchanged as compared to the previous years. In 2021, the tendency of having a more focused support aligned with the key competences and strategic areas of the corporation will continue. The determination of goals and costs becomes more conscious, and having and monitoring results and impact becomes an expectation. Innovation plays an important role in more than half of respondent corporations (Effecteam, 2021). Yet companies still tend to avoid controversial themes and organizations, and support from local businesses strongly depends on personal relations (USAID, 2019). With the spread of the pandemic and digital technologies, online fundraising will continue to gain ground. To support these efforts and build the capacity of CSOs, NIOK organized a series of webinars on this topic. AdjuKossze.hu continues to be the key platform for crowdfunding.

Three key recommendations to improve the environment for philanthropy

- There is a need for a stable and supportive legal and fiscal environment for civil society. The government and public officials should refrain from the harmful and accusatory rhetoric, which stigmatizes CSOs, particularly those that receive international funding.
- The Stop Soros Package should be withdrawn, and the government should refrain from any future measures that hinder CSOs' operation and access to resources. Any measure against CSOs have an ultimate impact on the citizens and others benefiting from their public benefit services.
- The expert recommends to re-introduce meaningful tax benefits for individual giving to CSOs in order to incentivize people to donate to CSOs.

VIII. Philanthropic Response to COVID-19

These questions are used to provide a general picture of the philanthropic response to the COVID-19 pandemic in this country and recommendations for improving cross-sectoral collaboration.

Areas where the nonprofit sector and philanthropy are playing a role in responding to COVID-19

CSOs took active part in mitigating the impact of the COVID-19 pandemic. CSOs gathered and distributed food aid, mentored children and repaired electronic equipment to help overcome the difficulties of online education, shopped for elderly and other vulnerable people, prepared masks, and carried out many other activities to support those most in need (See further good practices at the Second wave: Good practices of CSOs during the COVID Pandemic report published by Ökotárs in 2020). A record amount of community donations were collected through the adjukossze.hu fundraising portal during the pandemic.

During the period of March to August 2020, 81 new campaigns were launched to respond to the pandemic, and altogether, HUF 150 million (approximately USD 500,000) was donated. In April 2020, the donated amount was 18 times higher as compared to April 2019. The donations supported, among other things, scholarships for Roma students, the operation of animal shelters, and the education of underprivileged children (Nonprofit.hu, 2021).

Innovation and new trends in the nonprofit sector and philanthropy related to COVID-19 responses

CSOs adjusted promptly to address the emerging news. According to a survey organized by the Civilization coalition in May 2020, 40 percent of respondent CSOs launched new types of supporting activities to respond to the pandemic. As part of this, they ran fundraising campaigns, provided legal advice and protection, started online programs, supported CSOs through crisis call for proposals and other types of cooperation, informed the citizen, and did online education (Civilizáció, 2021).

Impact of COVID-19 on the philanthropic environment

The pandemic had a major impact on CSOs, according to a survey organized by the Civilization coalition in spring 2020. Approximately three-fourths of the responding CSOs had suffered an economic loss already in the short term. On the other hand, the majority of organizations managed to smoothly adapt to the new circumstances or teleworked already (Civilizáció, 2021). While CSOs have been at the forefront of providing support to social groups most affected by the pandemic, the government opened no additional funding sources to civil society in 2020. On the contrary, some existing sources were cut back, and CSOs were even left out of the furlough schemes designed to help retain employees through the lockdown. Consequently, independent CSOs—and particularly rights-based organizations—continue to be strongly dependent on international donors that are vilified and stigmatized by the government (Ökotárs et al., 2021). In May 2020, the Civilization Coalition addressed an open letter to the Minister of National Innovation and Technology to extend the support for salaries (Civilizáció, 2020).

The COVID-19 pandemic will continue to have an impact on civil society in general and the philanthropic environment in particular. Some measures introduced under the state of danger remained in force and limit fundamental rights. For example, a blanket ban was introduced on assemblies in public spaces. In addition, the period of responding to access to information requests was extended from the original 15 days to 45 days in case it is likely that the timely completion of the request would jeopardize the completion of the public tasks related to the state of danger. The deadline can be extended with another 45 days. On May 18, 2021, a law on the "transparency of civil society organizations that carry out activities capable to influence public life " (Law XLIX of 2021) was adopted by the Parliament that withdrew the Law on the Transparency of Foreign Funded Organizations. On the other hand, the State Audit Office will annually prepare a summary report of those CSOs that have an annual budget above HUF 20 million (approximately USD 66,600). It is yet to be seen how this new measure will affect CSOs. In addition, on July 1, the government extended the reporting requirement for all CSOs to identify the final donors in their public benefit annex. This would have made it practically impossible to provide anonymous donation. It was in effect for 16 days only, as the government withdrew it on July 16.

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