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# Bangladesh

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## *Update*

**On August 5, 2024, crowds cheered in the streets of Dhaka after Prime Minister Sheikh Hasina resigned and fled the country. Hasina had ruled Bangladesh since 2009 but was forced out by weeks of protests that began peacefully and then transformed into deadly clashes with security forces. The protests began on July 1 to demand reform of a government quota system that favors relatives of independence fighters. It turned violent on July 15 when more than 10,000 university students marched on the streets of Dhaka and across the country and were met by a heavy-handed government crackdown that resulted in more than 300 protestors killed and many more injured. What began as peaceful student protests transformed into a nationwide push for the resignation of the Prime Minister. Following the Prime Minister's resignation on August 5, the army chief announced that the army would oversee the formation of an interim government, but student protest leaders have called for Nobel laureate Muhammad Yunus to lead the interim government.**
**Please see the News Items section below in this report for more details.**

# Introduction

Bangladesh is endowed with a rich tradition and culture of philanthropy. The civic tradition was reinforced following the devastating war for liberation in 1971, when a host of "self-help groups" emerged to provide relief and rehabilitation, and to support development. At the same time, however, given the legacy of colonial and authoritarian military administration, civil society remains subject to challenges in the operating environment.

Today in Bangladesh, mainstream civil society organizations (CSOs) are mostly philanthropic groups, citizen coalitions, and private voluntary agencies. Many CSOs seek to meet the needs of under-served or neglected populations, to expand the freedom of or to empower people, to engage in advocacy for social change, and to provide services. The exact number of CSOs in Bangladesh is unknown. According to one estimate, the number of CSOs registered with various governmental authorities totals 250,000. Among these, it is estimated that less than 50,000 organizations are active.

Bangladesh has a unitary government with a Westminster-style parliamentary system, governed by a Constitution that is the supreme law of the Republic

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### ORGANIZATIONAL FORMS

Civil society organizations (CSOs) in Bangladesh may be either membership organizations or non-membership organizations. Membership organizations include indigenous and community-based organizations (CBOs), such as village-level clubs, mass organizations, religious organizations, and trade organizations. Many of these organizations are not registered. Registered membership organizations are generally registered under the Co-operative Societies Act. Non-membership organizations may be organized as a trust or as a non-profit company.

All CSOs can be grouped into three categories corresponding to regulatory laws, source of funds, and sphere of activities.

- (a) The overwhelming majority of CSOs are recognized as voluntary social welfare organizations (VSWO). Typically, VSWOs are small and operate locally with funds mobilized from local donations and government grants. Activities are primarily implemented by local volunteers. As of December 2009, 56,966 VSWOs were registered with the Department of Social Services.
- (b) Organizations that operate with grants from external sources are generally perceived as "development NGO(s)" and are registered with the NGO Affairs

Bureau. Of the 2,535 organizations that were registered as of June 2010, 2,305 CSOs are of local origin and 230 are foreign/international organizations operating with an office in Bangladesh. VSWOs that receive donations from external sources are registered with the NGOAB as well. As of February 28, 2013, there are 2,209 NGOs registered with the NGOAB. The NGOAB had cancelled the registration of 525 NGOs as of January 11, 2012.

- (c) As of July 2010, there were 527 CSOs working as microfinance institutions (MFIs). MFIs may also fall into either or both of the above categories.

### PUBLIC BENEFIT STATUS

All CSOs are exempt from corporate tax under the provision of the Income Tax Ordinance of 1984. Income generated from profit-earning activities must be spent for charitable purposes and not appropriated by any individual in the form of dividends.

Both corporations and individuals are able to claim a tax deduction for donations made for 22 designated public benefit purposes, including donations for old age homes, forestation, waste treatment plants, care for the disabled, potable water supply, education for orphans and street children, specialized hospitals for treatment of the extreme poor, public universities, etc. Corporate donors may deduct the amount of the donation up to 10% of their taxable income. Individual donors may deduct the amount of the donation up to 20% of their taxable income, but not exceeding Taka 100,000 (approximately US $1,380). Claiming a tax deduction requires prior approval from the National Board of Revenue (NBR) under the Ministry of Finance. The NBR gives a tax exemption certificate if the concerned donor fulfills all obligations as per the provisions of the labor law and pays all other taxes.

### BARRIERS TO ENTRY

Several barriers to the formation, establishment and registration of CSOs are worthy of mention.

First, the required number of minimum members is inordinately high. To register under the Companies Act as a non-profit company, an organization must have a minimum of 11 members. To register under the Societies Registration Act (SRA) as a society, an organization must have at least three times the number of members in the Executive Committee (EC); since CSOs registered under SRA must have an EC of at least seven members, it follow that a society must have at least 21 founding members. For organizations registered under the Trust Act, the minimum number of members (Trustees) is five, and the number of general members must be at least three times more than the number of Trustees, that is at least 15.

Second, membership of CSOs, irrespective of where they register, is limited to adult citizens of Bangladesh. Thus, non-citizens and minors are excluded from founding or belonging to CSOs. In addition, government employees are barred from becoming office bearers (members of executive committees).

Third, the organization must possess a furnished office with proper address and signboard to be eligible for registration. This amounts to an asset requirement and acts as a substantial barrier to registration.

Fourth, for registration under the SRA and the Companies Act, an organization must pay a registration fee of Taka 2,000 (approx. US $28) and Taka 15,000 (approx. US $207) respectively. For trusts with assets of Taka 20,000 (approx. US $276) or less, the trust must pay a fee of Taka 2,540 (approx. US $35) for registration under the Trust Act. The fee is higher for higher levels of the value of assets.

Fifth, CSOs that seek funding from external sources must register, additionally, with the NGO Affairs Bureau (NGOAB), which operates within the Ministry of Establishment. Banks do not allow the opening of an account by any organization that does not possess valid registration and will not disburse any foreign funds without prior approval from the NGO Affairs Bureau (NGOAB) and a letter of intent from the donor. For registration with the NGOAB, the organization must submit, in addition to an application, particulars of their bank account, a letter of intent from the donor, a copy of an annual activity report, and a copy of a financial audit report. NGOAB has to approve it within 90 days (60 days in case of renewal of registration) or may seek further clarification. The registration fee is Taka 10,000 (approx. US $138).

Sixth and finally, the registration process itself is complicated by bureaucratic hurdles and delays. Notably:

- Registration requires clearance from the Ministry of Home Affairs, which must be accomplished within 60 days, though in practice it takes longer.
- Registration is sometimes delayed on the pretext of police verification, and registration is sometimes denied due to an adverse police report corresponding to "prejudicial activities." Prior clearance from National Security Intelligence (NSI) was recently made mandatory for registration under the SRA. It is an "open secret" that organizations pay bribes to officials of the registration authority in different forms to avoid delay and harassment.
- Regarding registration with the NGO Affairs Bureau, the NGOAB reserves the right to reject an application if it is not "satisfied" with the objectives, constitution, or plan of operation; CSOs do not have a right to appeal. Moreover, the registration is valid only for five years. During this period, the NGOAB has the power to cancel the registration. To renew the registration, a fresh application for registration for another five year period must be submitted six months prior to the expiration date.

### BARRIERS TO OPERATIONAL ACTIVITY

The government tends to see itself as the sole organ responsible for development and often makes stringent rules and regulations for CSOs in the field of development that burden their operational activities. CSOs are often under attack by the government bureaucracy and are criticized for the "privatization of development." CSOs that are critical of government policies are sometimes branded as anti-state and are harassed in many ways, including the blocking of disbursement of foreign funds, delays of project approval, and even cancellation of registration.

While the facilitating role of the government was manifested with the creation of the NGOAB for one-stop service and easing of regulatory measures, the general attitude of some in the bureaucracy toward the voluntary sector remains largely passive and hostile. The government often perceives CSOs as a competitor for scarce overseas development assistance (ODA).

The government can suspend activities of a CSO or even cancel its registration for the non-submission of reports to its respective registration authority. So far, the NGOAB has cancelled the registration of 334 CSOs for alleged "unlawful activities" and cancellation for another 90 CSOs is being processed. Punitive measures can also be taken if the CSO is accused of a criminal offence. The wide scope of crimes punishable by death under the Anti-Terrorism Act, including "financing terrorist activities," carries a tremendous risk of irreversible miscarriage of justice, which may chill CSO members from engaging in certain economic activities.

*Internal Affairs*

Detailed requirements apply to the internal structure and affairs of all CSOs. Members of all CSOs, except cooperative societies, as per provision of their article of association, elect an Executive Committee (EC) or governing body comprising seven to 11 members, including a Chair, a General Secretary, and a Treasurer. This is applicable to all organizations irrespective of where they are registered.

An annual financial audit by a recognized firm is mandatory. At present, there are 71 audit firms registered with the NGOAB, from which a CSO has to choose for its audit.

Officials from the registration authority may attend EC meetings or the Annual General Meetings (AGMs), especially if invited in case of disputes among members. In case of a dispute, the registration authority may replace the existing EC with a new one of its choice. The EC is responsible for financial management through designated staff, and must function within the budget limits approved by the registration authority. Any change in the program and the budget requires prior approval from the authority.

The CSO is free to open an account in any scheduled bank. Only one bank account can be maintained for receiving foreign donations. Separate bank accounts for separate projects may be maintained for internal transactions after the donations are received.

The 1961 Voluntary Social Welfare Agencies Ordinance gives the government power to intervene in the management structure of a voluntary social welfare organization (VSWO). The DOSS, as the registration authority, is empowered to suspend the Executive Committee (EC) of a VSWO without giving any right to appeal, but the governing body of a VSWO cannot dissolve itself without the approval of the DOSS.

*Reporting Obligations*

CSOs must submit activity reports and audited financial reports of the preceding year, and activity plans (programs) and the budgets of the coming year to their respective registration authority on an annual basis. The government can suspend activities of a CSO or even cancel its registration for non-submission of reports to its respective registration authority.

Civic organizations registered as "NGOs" with the NGO Affairs
Bureau are also required to submit reports to the District Commissioner's (DC) office on their use of the foreign funding received. In return, the DC issues a "No Objection

Certificate" (NOC), which NGOs need to continue their work. NGOs may struggle to submit these reports due to a lack of staff capacity. NGOs are sometimes subject to harassment from the DC offices, in the form of delays or non-issuance of NOCs.

*Government Harassment*

CSOs are sometimes subject to government harassment (e.g., frequent inspections, requests for documents, etc.) for political reasons (for example, where the government feels threatened by the advocacy work of a CSO). The affected CSO may find it difficult to access legal remedies, since the justice system is cumbersome, time consuming, and expensive.

*Involuntary Dissolution*

In case of involuntary dissolution, the government assumes ownership of the remaining assets and may re-constitute the Executive Committee for running the CSO.

### BARRIERS TO SPEECH / ADVOCACY

CSOs are sometimes subject to government harassment in the form of frequent inspections or requests for documents (for example, where the government feels threatened by the advocacy work of a CSO). The affected CSO may find it difficult to access legal remedies, since the justice system is cumbersome, time consuming, and expensive. In other cases, the government may brand certain CSOs as "partisan" where these CSOs are critical of governmental actions and practices, such as ethnic discrimination, anti-poor labor law and wage policy, commercial extraction of natural resources, degradation of environment, or corruption.

The Information and Communication Technology (Amendment) Act of 2013 (ICT Act), raised concerns that human rights defenders could be tried under the amended provisions, which rendered CSO representatives and individuals who voice dissent vulnerable. The amended law (1) classified some offenses as "cognizable" (meaning the police can arrest persons without the issue of a warrant); (2) made some offenses non-bailable; and (3) increased the period of imprisonment from 10 to 14 years for certain offenses. On September 14, 2023, the Cyber Tribunal, Dhaka sentenced Odhikar's Secretary, Adilur Rahman Khan, and Director, ASM Nasiruddin Elan, to two years imprisonment and a Taka 10,000 fine under the ICT Act of 2006 for releasing a report on extrajudicial killings related to the Hefazat-e-Islam protests of 2013.

In 2018, the ICT Act of 2013 was replaced by the Digital Security Act (DSA). The Digital Security Act (DSA) severely undermined the ability of CSOs to engage in advocacy

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