

TSUL LEGAL REPORT

INTERNATIONAL ELECTRONIC SCIENTIFIC JOURNAL

VOLUME 6
ISSUE 3
SEPTEMBER 2025



JOURNAL DOI: 10.51788/tsul.lr.

ISSUE DOI: 10.51788/tsul.lr.6.3.

E-ISSN: 2181-1024

Founder: Tashkent State University of Law



TSUL LEGAL REPORT

T L R

INTERNATIONAL
ELECTRONIC SCIENTIFIC JOURNAL

VOLUME 6
ISSUE 3
SEPTEMBER 2025

JOURNAL DOI: 10.51788/tsul.ir.
ISSUE DOI: 10.51788/tsul.ir.6.3.

«TSUL Legal Report» international electronic scientific journal was registered by the Press and Information Agency of Uzbekistan on April 21, 2020, with certificate number 1342. The journal is included in the list of journals of the Higher Attestation Commission under the Ministry of Higher Education, Science and Innovations of the Republic of Uzbekistan.

Copyright belongs to Tashkent State University of Law. All rights reserved. Use, distribution and reproduction of materials of the journal are carried out with the permission of the founder.

Publication Officer:

Orifjon Choriev

Editor:

Elyor Mustafaev

Graphic designer:

Umid Sapaev

Editorial office address:

Tashkent, st. Sayilgoh, 35. Index 100047.
Principal Contact

Tel.: (+998 71) 233-66-36

Fax: (+99871) 233-37-48

Website: legalreport.tsul.uz

E-mail: info@legalreport.tsul.uz

Publishing license

№ 174625, 29.11.2023.

E-ISSN: 2181-1024

© 2025. TSUL – Tashkent State University of Law.

EDITOR-IN-CHIEF

I.Rustambekov – Acting Rector of Tashkent State University of Law, Doctor of Law, Professor

DEPUTY EDITOR

B.Khodjaev – Deputy Rector for Scientific Affairs and Innovations of Tashkent State University of Law, Doctor of Law, Professor

EXECUTIVE EDITOR

Sh.Yusupova – Acting Associate Professor of the Department of Foreign Languages, TSUL, PhD in Philology

MEMBERS OF THE EDITORIAL BOARD

Rolf Knieper – Professor of Civil, Economic and Comparative Law, University of Bremen, Doctor of Law (Germany)

Nikos Koutras – Kurtin Law School, PhD (Australia)

Thomas Johann Hoeren – Professor of Information, Media and Business Law of the University of Münster (Germany)

Karim Zaouaq – Professor of Sidi Mohamed Ben Abdellah University (Morocco)

Zachary R. Calo – Hamad bin Khalifa University School of Law, PhD (Qatar)

Roman Tashian – Associate Professor of Yaroslav Mudryi National Law University, PhD (Ukraine)

Anisimov Aleksey Pavlovich – Volgograd Institute of Management – Professor of the branch of the Russian Academy of National Economy and Public Administration, Doctor of Law (Russian Federation)

Horace Yeung – Associate Professor of Leicester Law School, University of Leicester, (UK)

Christopher Kelley – Associate Professor of Law School of Arkansas University (USA)

Walid Ben Hamida – Professor of Law at Evry-Val d'Essone University (France)

Natalia G. Prisekina – Deputy Dean of the Faculty of Law of the Far East Federal University, Candidate of Legal Sciences (Russia)

Levan Jakeli – Dean of the Faculty of Law at Batumi Shota Rustaveli State University, Professor

Yamamoto Kazushi – Professor of Faculty of Law of Kathmandu University

D.Umarov – Associate Professor, Candidate of Legal Sciences

B.Qosimov – Acting Associate Professor of the Department of Constitutional Law of TSUL, PhD in Law

Kh.Radjapov – Associate Professor of the Department of Business Law of TSUL, PhD in Law

A.Davronov – Teacher of the Department of Criminal-procedural Law, PhD in Law

D.Egamberdiyeva – Employee of the Institute of Fundamental and Applied Research TIIAME National Research University

CONTENTS

12.00.02 – CONSTITUTIONAL LAW. ADMINISTRATIVE LAW. FINANCE AND CUSTOMS LAW

NARIMANOV BEKZOD ABDUVALIEVICH

Organizational and legal forms of non-governmental non-profit organizations: constitutional and legal analysis	4
--	---

12.00.03 – CIVIL LAW. BUSINESS LAW. FAMILY LAW. INTERNATIONAL PRIVATE LAW

MAMANAZAROV SARDOR SHUKHRATOVICH

Biotechnology subjects: multi-level legal classification	13
--	----

12.00.06 – THE LAW OF NATURAL RESOURCES. AGRARIAN LAW. ENVIRONMENTAL LAW

ABDUSAMADOVA ZARINA SHOBIDDIN KIZI

The history of the formation of land servitude in the Central Asian region	31
--	----

12.00.08 – CRIMINAL LAW. CRIMINAL-EXECUTIVE LAW

NODIROV MUZAFFAR AKHMADOVICH, TURSUNMURODOV KOMRON TURGUN UGLI

The mandatory video recording of interrogations in Uzbekistan: perspectives and advantages	38
--	----

12.00.09 – CRIMINAL PROCEEDINGS. FORENSICS, INVESTIGATIVE LAW AND FORENSIC EXPERTISE

IBADOVA ANJELIKA ISMATULLOYEVNA

Current practice of using specialized knowledge in the investigation of crimes involving causing bodily harm	54
--	----

SADRIDDINOVA LATOFAT HUSNIDDIN KIZI

The importance of clarifying the functions of the prosecutor in the appellate court	59
---	----

12.00.12 – CORRUPTION PROBLEMS

AHMADJONOV MURODULLO NURALI UGLI

Combating corruption in Uzbekistan: legal reforms, institutional progress, and remaining challenges	70
---	----

MIRZAEVA MOHINA SROJIDDINOVA

Conflict of interests and direct contracting practices in road transport infrastructure development: a legal analysis and policy recommendations	76
--	----

12.00.14 – CRIME PREVENTION. ENSURING PUBLIC SAFETY. PROBATION ACTIVITY

KHUJAMBERDIYEV FARRUKH KOMILOVICH

The British neighbourhood policing model: adaptation potential in Uzbekistan	85
--	----



TSUL LEGAL REPORT

Journal home page: www.legalreport.tsul.uz



Received: 15.08.2025

Accepted: 10.09.2025

Published: 26.09.2025

DOI: [10.51788/tsul.ir.6.3./FFBX2272](https://doi.org/10.51788/tsul.ir.6.3./FFBX2272)

ORGANIZATIONAL AND LEGAL FORMS OF NON-GOVERNMENTAL NON-PROFIT ORGANIZATIONS: CONSTITUTIONAL AND LEGAL ANALYSIS

Narimanov Bekzod Abduvalievich,
Deputy Commissioner of the Oliy Majlis
of the Republic of Uzbekistan for Human Rights,
Doctor of Science in Law, Associate Professor
ORCID: 0000-0002-4703-3358
e-mail: bekzodnarimanov84@gmail.com

Abstract. This scientific article provides a comprehensive constitutional and legal analysis of the organizational and legal forms of non-governmental non-profit organizations (NGOs). NGOs are considered as an important institution that enables citizens to express their interests, actively participate in social processes, and directly influence the system of public administration in modern society. Therefore, the issue of defining their legal status, organizational and legal forms, and mechanisms of activity on a constitutional basis is of particular relevance. The article first reveals the concept of NGOs and their legal characteristics. The constitutional right of citizens to freedom of association is examined, and the role of NGOs as one of the main forms of exercising this right is substantiated. Various organizational and legal forms defined in national legislation – public associations, foundations, institutions, unions, and other structures – are analyzed in terms of their legal status, procedures of establishment, mechanisms of activity, control, and state support. Furthermore, the experience of foreign countries is studied and compared with the practice of Uzbekistan. In this process, the constitutional and legal status of NGOs in democratic states, mechanisms of cooperation with the state, and their role in the development of civil society are comparatively analyzed.

Keywords: non-governmental non-profit organizations, organizational and legal form, constitutional foundations, civil society, legal status, democracy, freedom of association

Introduction

Today, in global practice, the organizational and legal foundation of the “third sector” is shaped and developed

primarily on economic rather than political grounds. Therefore, in the context of the post-pandemic period and ongoing geopolitical conflicts in various parts of

the world, it is advisable to adapt the requirements for the organizational and legal forms of non-governmental non-profit organizations (NGOs) to address emerging challenges.

Both international and national experiences demonstrate that non-profit organizations may be established to protect public health, promote physical culture and sports, meet the spiritual and other non-material needs of citizens, safeguard the rights and legitimate interests of individuals, resolve disputes, provide legal assistance, and deliver charitable aid. Moreover, they may serve broader social, charitable, cultural, educational, scientific, and administrative purposes.

It should be noted that, according to global statistics on the prevalence of various types of non-profit organizations, voluntary NGOs account for 53.9% of all non-profit entities, followed by public and religious organizations (34.2%) and cooperatives (14.1%). Other forms include foundations, horticultural and agricultural associations, non-profit partnerships, homeowners' associations, autonomous NGOs, unions, and federations [1].

To define and distinguish the legal status of non-profit legal entities with similar organizational and legal forms, it is essential to consider all necessary characteristics specific to such entities, as reflected in the Civil Code of the Republic of Uzbekistan and relevant special legislation, and to clearly understand their legal definitions.

Materials and methods

The results of the research conducted in developed countries over the past five years also support this perspective. In particular, studies by Lyons, M. [2], Anheier, H. K., and Seibel, W. [3], Billis, D. [4], Pestoff, V., and Brandsen, T. [5], Hodges, J., and Howieson, B. [6], Kenny, S., and Taylor, M. [7], as well as many other scholars, may be cited in this regard.

The methodological framework of this study focuses on the constitutional and

legal analysis of the organizational and legal forms of non-governmental non-profit organizations (NGOs), relying on the integrated application of general scientific, special-legal, and empirical methods. Specifically, the dialectical method was applied to examine the dynamic development of the legal status of NGOs and their transformation under the influence of socio-political reforms. Through systemic analysis, NGOs were studied as a component of the system of civil society institutions, in their interrelations with state bodies and other public associations. The formal-legal method was employed to interpret the constitutional and legislative norms regulating NGOs, while the comparative-legal method was used to compare national legislation with international legal standards (UN, OSCE, Council of Europe documents) and the experiences of foreign states.

Research results

Article 10 of the Law of the Republic of Uzbekistan *“On Non-Governmental Non-Profit Organizations”* stipulates that “non-governmental non-profit organizations may be established in the form of a public association, a social fund, an institution, or other forms provided for by law.”

Additionally, Articles 73–78 of the Civil Code of the Republic of Uzbekistan define the specific features of NGOs, such as public associations, public funds, institutions, associations of legal entities, self-governing bodies of citizens, consumer cooperatives, and other forms.

In general, the concept of the “organizational and legal form of a legal entity” is not explicitly defined in national legislation. In our view, the organizational and legal forms of non-governmental non-profit organizations should be defined, based on general legal theory, as a system of organizational and legal conditions prescribed by normative legal acts that NGOs must observe to regulate their activities.

P.Yu. Gamolskiy confirms the necessity of clearly defining the organizational and

legal forms of NGOs in normative legal acts [8], whereas Yu.G. Leskova argues that it is inappropriate to codify them within the Civil Code [9].

Various scholars have attempted to classify non-profit organizations according to different criteria. Specifically, NGOs may be differentiated based on their goals, areas of activity, founders, members, and participants, as well as the scope of their rights in relation to the organization [10].

According to D. Kholmanova, who studied the constitutional and legal foundations of NGOs, one of the main problems in current Uzbekistan legislation is the absence of a unified classification system for NGOs, which could serve as a universal standard [11].

In our opinion, it is sufficient for legislation to establish the organizational and legal forms of NGOs. Attempting to legally fix a rigid classification of NGOs would constrain this institution within a single framework. As the COVID-19 pandemic has demonstrated, new trends may emerge in the classification and fields of activity of NGOs, depending on societal needs and contemporary requirements.

It is also important to note that the experience of foreign countries shows that the classification of NGOs according to their organizational and legal forms is primarily characteristic of CIS states. By contrast, in the legislation of European and Anglo-Saxon countries, such distinctions are not explicitly prescribed. In these jurisdictions, only the general concepts of "non-governmental organizations" or the "third sector" are recognized, and any entity whose activities correspond to these definitions is considered an NGO and taxed accordingly. This approach is supported by research findings published by N. Kollek [12–15] and M. Lyons [2].

A review of national legislation also reveals differences in the regulation of associations of commercial organizations and associations of non-commercial entities or individuals. For example, the registration

of associations of commercial organizations is regulated by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan *"On the Approval of Normative Legal Acts on the Establishment and Liquidation of Certain Legal Entities That Are Not Business Entities."*

According to Article 2 of the Law of the Republic of Uzbekistan "On Non-Governmental Non-Profit Organizations," a non-governmental non-profit organization is defined as a self-governing organization voluntarily established by natural and/or legal persons that does not pursue profit (income) as its main goal and does not distribute any received profit (income) among its participants (members).

A non-governmental non-profit organization is established to protect the rights and legitimate interests of individuals and legal entities, uphold other democratic values, achieve social, cultural, and educational goals, satisfy spiritual and other intangible needs, carry out charitable activities, and pursue other socially beneficial purposes.

Furthermore, Article 10 of this law establishes that non-governmental non-profit organizations may be organized in the form of a public association, social fund, institution, or other forms provided for by law.

Article 77 of the Civil Code states that commercial organizations may unite into associations (unions) or other associations that are non-profit organizations to coordinate their business activities and to represent and protect their common property interests. Thus, this article clarifies that associations (unions) of commercial organizations are not considered non-governmental non-profit organizations, but rather non-profit organizations.

Moreover, there is no provision in the legislation stating that associations of legal entities that are commercial organizations are considered non-governmental non-profit organizations. Consequently, the following rule applies: all non-governmental

non-profit organizations are considered non-profit organizations, but not all non-profit organizations are considered non-governmental non-profit organizations. However, associations of commercial organizations align with the legal nature of a non-governmental non-profit organization.

Additionally, the legislation does not provide for the organizational and legal form of a membership-based legal entity established to simultaneously represent and protect the common interests of both legal entities and individuals, as well as to coordinate their activities. This creates difficulties for legal entities and individuals seeking to unite through membership to represent and protect their common interests. In practice, however, membership-based legal entities are being established to represent and protect the common interests of both legal entities and individuals and to coordinate their activities.

Therefore, it is advisable to reflect an expanded concept of associations (unions) in legislative acts. Accordingly, it is proposed to introduce amendments and additions to the Law of the Republic of Uzbekistan "On Non-Governmental Non-Profit Organizations" to include associations of commercial organizations as a form of non-governmental non-profit organizations and to expand the concept of associations (unions).

The analysis reveals that these differences include the terms for considering applications for state registration, requirements for founders, the amount of state duty, and other factors. Additionally, the obligations imposed on other non-governmental non-profit organizations that are not associations of commercial organizations are relatively greater than those imposed on associations of commercial organizations. These differences include reporting requirements, holding events, and other obligations.

According to Article 21 of the Law of the Republic of Uzbekistan "On Non-

Governmental Non-Profit Organizations," state registration of a non-governmental non-profit organization is carried out by justice authorities. The Code of the Republic of Uzbekistan on Administrative Responsibility provides for liability for the operation of a non-governmental non-profit organization without state registration.

At the same time, in the system of the Ministry of Justice, state registration of all non-governmental organizations is carried out by two structures, not one.

This commentary also includes self-governing bodies of citizens as non-governmental non-profit organizations. Article 10 of the Law of the Republic of Uzbekistan "On Non-Governmental Non-Profit Organizations" establishes that non-governmental non-profit organizations can be organized in the form of a public association, social fund, institution, or other forms provided for by law. The fact that the law does not provide for the organizational and legal form of a non-governmental non-profit organization for self-governing bodies has caused significant controversy among legal scholars.

In our opinion, self-governing bodies can be considered hybrid organizations with elements of mass management. Furthermore, the activities of information cooperatives and self-governing bodies of citizens are regulated by separate legal acts.

For example, according to Article 1 of the Law "On Cooperation," consumer, production, and mixed production-consumer cooperatives established in the Republic of Uzbekistan to meet the needs of the population in products, works, and services, as well as to obtain profit (income), operate. According to Article 5 of this law, the charter of the cooperative is adopted at a general meeting of citizens wishing to establish a cooperative or at a meeting of authorized representatives of legal entities and is registered with the khokimiyat at the location of the cooperative.

According to Article 8 of the Law “On Citizens’ Self-Government Bodies,” citizens’ self-government bodies must exercise the rights of legal entities and be registered with local government bodies.

Additionally, Article 5 of the Law of the Republic of Uzbekistan No. LRU-581 “On the Management of Apartment Buildings,” dated November 7, 2019, states that “an apartment building is a complex of two or more apartments with independent exits to a land plot adjacent to an apartment building or to common areas in such a building.” Article 8 of this law stipulates that the management of an apartment building shall be carried out in one of the following ways:

- directly by the owners of the premises;
- by a management organization that is a legal entity or by a manager who is an individual (individual entrepreneur) on a contractual basis;
- by a non-profit organization that is a housing association uniting the owners of residential and non-residential premises in one or several densely located apartment buildings.

However, the Civil Code does not mention the association of private homeowners or provide for its legal status. These rules are set out in the above-mentioned special law.

The list of organizational and legal forms of NGOs is determined by the legislation regulating their activities. The optimal internal structure of an NGO should ensure a mechanism for rational decision-making and reliable property management.

Analysis of the research results

It is proposed to introduce the following amendments and additions to Articles 3 and 10 of the Law of the Republic of Uzbekistan “On Non-Governmental Non-Profit Organizations” to include associations of commercial organizations as a form of non-governmental non-profit organizations and to expand the concept of associations (unions):

Article 3. Legislation on Non-Governmental Non-Profit Organizations

The legislation on non-governmental non-profit organizations consists of this law and other legislative acts.

The establishment, activities, reorganization, and liquidation of political parties, trade unions, religious organizations, private homeowners’ associations, media cooperatives, and certain other non-governmental non-profit organizations are regulated by special laws. In cases where a specific relationship in the field of activity of non-governmental non-profit organizations is not regulated by special laws, the provisions of this law shall apply.

The legislation divides public foundations, like public associations, by the territorial scope of their activities: republican foundations include those whose activities, according to their charter, extend to the territory of the Republic of Uzbekistan or more than two regions, while local foundations include those whose activities, according to their charter, are limited to districts, cities, regions, or the Republic of Karakalpakstan.

The distinctive feature of institutions compared to other NGOs is their rights to the property under their control. They are not considered owners of this property but have property rights to it. An institution is the only organizational and legal form of an NGO granted the right to manage property not on the basis of ownership but solely on the basis of operational management. This means that the ownership, use, and disposal of the institution’s property are carried out only within the framework established by the property owner or specific legislative acts. In this case, the institution is liable for its obligations with the funds at its disposal.

Therefore, if a person transfers property to an institution, but the institution uses this property for purposes other than those intended, the owner has the right to reclaim the property.

However, a different procedure applies to property purchased by an institution from

the proceeds of entrepreneurial activity: if the institution is granted the right to engage in income-generating activities in accordance with its charter, the income and property acquired from such activities are independently managed by the institution and recorded in a separate balance sheet.

The organizational and legal form of a non-profit association of legal entities has the following features:

1) The association is an organization with the rights of a legal entity and is an independent NGO, but it does not have the right to manage, control, or dispose of the property of its participants.

2) The constituent documents of the association of legal entities are the charter and the constituent agreement, which specify the name, organizational structure, goals, and objectives of the association, as well as the rights and obligations of its participants.

3) The name of the association (union) must indicate its main activity and include the word "union" or another word indicating the type of association (this refers to the common characteristics of the activities of all NGOs included in the association).

4) The founders of associations or unions may be two or more legal entities, and different types of NGOs may merge.

5) The association is not liable for the obligations of its members, but the members are subsidiarily liable for the obligations of the association in the amount and manner provided for in the constituent documents (typically, the obligation of the members is limited to an amount equal to the annual membership fee, which does not contradict current legislation and clarifies the obligations of the members).

It should be noted that NGOs within an association may voluntarily withdraw from it without reclaiming their contributed property, provided such withdrawal does not harm other members. Therefore, when preparing the constituent documents for state registration of an association or union, it is necessary to specify the grounds and

procedure for withdrawal and removal of members from the association after the end of the financial year. The property and financial base of the association are formed primarily from contributions by participants. However, the current procedure does not exclude the receipt of sponsorship funds or grants.

The restriction that an individual cannot be a founder of an association negatively affects the effectiveness of this organizational and legal form. In foreign countries, individuals can also be founders of associations.

As is known, all citizens and legal entities, including foreign citizens and international organizations, have the right to engage in sponsorship without obstacles.

However, not all non-profit organizations engaged in sponsorship activities are considered sponsorship organizations. Therefore, it is necessary to distinguish between "sponsorship organization" and "sponsorship activities."

In accordance with Article 3 of the Law of the Republic of Uzbekistan "On Sponsorship," "*sponsorship activity*" refers to voluntary, gratuitous assistance (activity) by legal entities and individuals to other legal entities and individuals for sponsorship purposes, expressed in the provision of property, including money, on a non-returnable or preferential basis, the performance of work, the provision of services, or support in other forms. Thus, the key features of sponsorship activity are its gratuitous nature and goals, which cannot be interpreted more broadly than those established by law.

Sponsorship is carried out for the following purposes: social support and protection of citizens, including improving the material conditions of socially unprotected and underprivileged groups, social rehabilitation of the unemployed, disabled persons, and others who, due to physical or intellectual characteristics or other circumstances, cannot independently exercise their rights and protect their

legitimate interests; strengthening peace, friendship, and harmony among peoples; enhancing the authority and role of the family in society; protecting motherhood, childhood, and fatherhood; supporting activities in education, science, culture, art, enlightenment, and spiritual development; promoting disease prevention, citizens' health, and a healthy lifestyle; providing moral and spiritual support to citizens; supporting activities in physical education and mass sports; preparing the population to mitigate the consequences of natural disasters, environmental, industrial, or other disasters, and to prevent accidents; providing assistance to victims of terrorist acts, natural disasters, environmental, industrial, or other disasters; protecting the environment and natural resources; and preserving cultural heritage sites. Sponsorship may also be carried out for other purposes in accordance with legislation.

Providing financial or other material resources to commercial organizations, political parties, or movements, or supporting them in other forms, is not considered sponsorship.

The legislation defines a sponsorship organization as a non-governmental non-profit organization established to carry out sponsorship activities in the interests of society or specific categories of legal entities and individuals.

This means that a sponsorship organization has the following key characteristics: it is a non-governmental, non-profit organization and is one of the organizational and legal forms of NGOs specifically established to implement the aforementioned goals. An organization whose charter includes sponsorship activities as one of several types of activities cannot be considered a sponsorship organization.

A sponsorship organization may engage only in the activities specified in the Law of the Republic of Uzbekistan "On Sponsorship." In accordance with Article

6 of this law, a sponsorship organization may be organized in the form of a public association, a public fund, or another form provided for by the legislative acts of the Republic of Uzbekistan. If the name of a sponsorship organization is so similar to a previously registered name that it may lead to confusion with other sponsorship organizations, it may not be registered.

The founders of sponsorship organizations may be legal entities and individuals, excluding state authorities, administrative bodies, citizens' self-government bodies, state unitary enterprises, state institutions, and organizations.

Another legislative restriction is that a sponsorship organization cannot use more than 20 percent of its financial resources in a fiscal year to pay for the work of administrative and managerial personnel. The remaining income, including income from entrepreneurial activities, must be directed to financing sponsorship activities.

Like most other non-profit organizations, sponsorship organizations may own buildings, land, vehicles, structures, equipment, cash, securities, and other property.

A sponsorship organization shall be liable for its obligations with its property, which may be subject to enforcement in accordance with the procedure established by law. Upon liquidation, the remaining property of a sponsorship organization shall be used for sponsorship purposes in accordance with the organization's charter or by decision of the liquidation commission.

Conclusion

The analysis of international experience alongside national legislation reveals several important insights. Firstly, it is evident that non-governmental organizations, often referred to as the "third sector" of society, play a crucial role globally by effectively addressing numerous social, economic, and environmental challenges. These organizations are

instrumental in implementing projects that contribute significantly to societal well-being and sustainable development.

Secondly, the current national legislation lacks clear and specific provisions that distinctly define the organizational and legal forms of NGOs. This legislative gap creates uncertainty and confusion for individuals and groups seeking to establish such organizations. Notably, this ambiguity is further compounded by the fact that even experts often do not clearly differentiate between various organizational and legal forms of NGOs, leading to inconsistencies in their understanding and application.

Thirdly, given the findings from this comprehensive analysis, there is a pressing

need to introduce a unified, codified legal framework, specifically, a comprehensive code titled “On Non-Governmental Non-Profit Organizations” within the national legislative system. Such a code should clearly articulate the principles, conceptual foundations, organizational structures, and operational distinctions of NGOs. Moreover, it should establish clear guidelines to regulate their activities and provide legal clarity, thereby facilitating their effective formation, functioning, and contribution to society.

In conclusion, adopting this legislation will not only harmonize the understanding of NGOs across various sectors but also strengthen their role as vital actors in social development, ensuring that their potential is fully realized within the national context.

REFERENCES

1. Powell W.W., Bromley P. The nonprofit sector. Stanford University Publ., 2020. Available at: <http://researchbriefings.files.parliament.uk/documents/SN05428/SN05428.pdf>
2. Lyons M. Third sector: The contribution of non-profit and cooperative enterprise in Australia. Routledge, 2020.
3. Anheier H.K., Seibel W. The third sector: Comparative studies of nonprofit organizations. Walter de Gruyter Publ., 2013, p. 21.
4. Billis D. Hybrid organizations and the third sector: Challenges for practice, theory and policy. Macmillan International Higher Education, 2010.
5. Pestoff V., Brandsen T., Verschueren B. New public governance, the third sector, and co-production. Routledge Publ., 2013.
6. Hodges J., Howieson B. The challenges of leadership in the third sector. *European Management Journal*, 2017, vol. 35, no. 1, pp. 69–77.
7. Kenny S., Taylor M. Challenging the third sector: Global prospects for active citizenship. Policy Publ., 2016.
8. Gamolsky P.Yu., Tolmasova A.K. Non-profit organizations: accounting, taxation and legal status. Moscow, Accounting Publ., 2004, p. 7.
9. Leskova Yu.G. Some problems of defining the position of institutions in the system of legal entities. *Lawyer*, 2005, vol. 11, pp. 5–8.
10. Kyzdarbekova A.S., Bakenov E.M. Legal regulation of non-profit organizations. 2018.
11. Shebunova E.D. Correlation of financial-legal and civil-legal status of non-governmental non-profit organizations. 25 years of the Civil Code of the Russian Federation: traditions and innovations in private law development. 2019, pp. 302–307.

12. Xolmanova D.R. Issues of improving the legal status of non-governmental non-profit organizations. Legal Research Center, Tashkent State University of Law, 2015, vol. 1, pp. 152–165.
13. Kolleck N. The power of third sector organizations in public education. *Journal of Educational Administration*, 2019.
14. Adam B. Accounting for non profit organizations. An empirical study on the characteristics and accounting of non-profit organizations in Germany. *ZögU Magazine for public and non-profit companies*, 2020, vol. 4, pp. 408–421.
15. Schultz C., Hoffmann S., Ferdinand M. Trust-based organizations as the basis of successful digital platforms for personal services. HMD Practice of Business Informatics Publ., 2020, pp. 1–16.



TSUL LEGAL REPORT

INTERNATIONAL ELECTRONIC
SCIENTIFIC JOURNAL

VOLUME 6
ISSUE 3
SEPTEMBER 2025