

**Regional working group meeting on preventing abuse of the
non-profit sector for the purposes of terrorist financing**

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DISCUSSION PAPER

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Introduction

International norms and rules to counter terrorist financing have advanced quickly in the last decade and a half. The International Convention for the Suppression of the Financing of Terrorism, adopted by the UN General Assembly in 1999, was the first authoritative multilateral statement on the topic. It was soon followed by action in the UN Security Council. Resolution 1373 (2001) devotes several operational paragraphs to the suppression of terrorist financing, while resolution 1390 (2002) expanded the targeted sanctions in place against the Taliban to include al Qaeda and related entities. In October 2001, the Financial Action Task Force (FATF) elaborated special recommendations against terrorist financing, further broadening the scope of international action in this field. These recommendations have subsequently achieved global reach, often through FATF-style regional bodies, such as the Middle East and North Africa FATF (MENAFATF), which was established in 2004 and has adopted the FATF standards.¹

The rapid growth of norms and rules in this area reflects the high priority accorded to counterterrorism by international and regional actors. But it also presents a challenge to states, who must often enact or amend laws and policies, and develop the administrative capacity, to implement these measures. While many observers have commented upon the achievements of states in responding to multilateral measures to counter-terrorist financing, they also acknowledge that implementation will be a gradual process as different jurisdictions set priorities and calibrate their responses. Against this background, this discussion paper is part of an initiative that addresses a specific aspect of the contemporary counter-terrorist financing agenda – the vulnerability of the non-profit sector to terrorist abuse.² Many states are still beginning the process of implementing relevant standards to protect the non-profit sector from terrorist abuse. With this in mind, this initiative has been conceived as a dialogue. It brings together officials from within governments and from across states, and includes participants from civil society. Among this mix of stakeholders, the aim of the process is to develop consensus and contacts as states seek to improve their implementation of global counter-terrorist financing measures, while preserving the provision of public goods by the non-profit sector. This initiative was launched with a global-level meeting in London (January 2011), followed by regional-level working group

¹ This discussion paper was prepared by the Center on Global Counterterrorism Cooperation in consultation with our organizing partners. Any errors or omissions are solely the responsibility of the Center. The information in this paper should not be regarded as endorsed by, or reflecting the official position of the United Nations, the Counter-Terrorism Committee Executive Directorate (CTED), its bilateral partners nor participating NGOs. The designations employed and the presentation of information in this discussion paper does not imply the expression of any opinion whatsoever on the part of the United Nations or CTED concerning the legal status of any country, territory, city or area or of its authorities or concerning the delimitation of its frontiers or boundaries.

meetings in Bangkok (March 2011), Auckland (November 2011), Nairobi (March 2012) and Buenos Aires (November 2012). A statement of principles, reflecting the key findings of the London meeting, has generated much consensus among participants in the process (see Appendix). Among these findings, the importance of proportionality (i.e. that the response should be appropriate to the risk of abuse) and outreach (to the non-profit sector) have been particularly prominent. Beyond these principles, in each region the process has identified a range of good practices for regulating the sector and implementing standards. As there is no “one-size-fits-all” approach, the goal of the Doha working group meeting is to share perspectives, and to continue to gather tools and good practices, towards the broader objective of protecting the non-profit sector from terrorist abuse.

The next section of this discussion paper reviews the global standard to counter terrorist financing through the non-profit sector. We then briefly describe how global trends regarding NPOs and civil society are reflected in the MENA region before surveying compliance with the global standard, and identifying good practices and remaining challenges. In concluding, we note that this initiative builds upon past discussions on NPOs within MENAFATF, underscoring our objective to foster a dialogue among stakeholders that can advance several goals at once – namely, the suppression of terrorist financing and the protection of the non-profit sector.

Preventing terrorist abuse of the non-profit sector: The global standard

International concern for the abuse of NPOs by terrorists is of relatively recent origin. Indeed, the 1999 UN Convention on Terrorist Financing does *not* include a specific reference to the vulnerability of NPOs. Rather, it was not until the FATF adopted then-Special Recommendation VIII (SRVIII) in October 2001 that a specific standard on this topic was elaborated. It states that:

Countries should review the adequacy of laws and regulations that relate to entities that can be abused for the financing of terrorism. Non-profit organisations are particularly vulnerable, and countries should ensure that they cannot be misused:

- (i) by terrorist organisations posing as legitimate entities;
- (ii) to exploit legitimate entities as conduits for terrorist financing, including for the purpose of escaping asset freezing measures; and
- (iii) to conceal or obscure the clandestine diversion of funds intended for legitimate purposes to terrorist organizations.

The FATF defines an “NPO” as a “legal entity or organisation that primarily engages in raising or disbursing funds for purposes such as charitable, religious, cultural, education, social or fraternal purposes, or for the carrying out of other types of ‘good works.’”³ Importantly, its recommendation has been affirmed by both the UN Security Council (in resolution 1617 (2005)) and General Assembly (in the 2006 UN Global Counterterrorism Strategy). As noted above, it has also been adopted by the FATF-style regional body in the MENA region, MENAFATF. In February 2012, SRVIII was renamed Recommendation 8 (R8).

More than a decade after the FATF introduced its special recommendations against terrorist financing, we know that some standards attract higher levels of compliance than others and that

compliance with the special recommendation on NPOs is relatively weak at the global level. Over this period, the FATF has attempted to aid compliance by issuing an overview of best practices in 2002 and an interpretive note in 2006.⁴ The latter requires states to protect the sector against abuse, and to identify and take effective action against those NPOs that either are exploited by, or actively support, terrorists or terrorist organizations. MENAFATF similarly elaborated its own best practice guidance in 2005.⁵

FATF has consistently underscored the importance of consultation with the non-profit sector and the new President recently reaffirmed this as a priority.⁶ In this vein, the FATF emphasizes that regulation should not be merely punitive (designed to take effective action against those NPOs that are exploited by, or actively support, terrorist organizations), but also preventive (designed to protect NPOs from such exploitation and abuse).⁷ It also stresses that such regulatory measures “should not disrupt or discourage legitimate charitable activities,” but should rather promote “transparency, integrity and public confidence in the management and functioning of all NPOs”.⁸ For such regulation to be both credible and effective, these documents suggest, it must be based on “[d]eveloping co-operative relationships”,⁹ between NPOs and a range of relevant regulatory authorities, such as sector regulators, tax authorities, financial intelligence units (FIUs), donor organizations, law enforcement agencies and intelligence authorities.¹⁰ And while such collaboration, the documents argue, may take diverse forms, “[a]n effective approach ... is one that involves all four of the following elements: (a) Outreach to the sector, (b) Supervision or monitoring, (c) Effective investigation and information gathering, and (d) Effective mechanisms for international co-operation.”¹¹ This advice should of course be interpreted in a manner that is consistent with the FATF’s emphasis on the risk-based approach, in line with the February 2012 revision of its recommendations. Further discussion of R8 in the context of NPO regulation generally can be found in the “additional resources” listed at the end of this paper. Before turning to look at state responses to R8 in the MENA region, it is useful to survey the broader regulatory issues concerning NPOs in the region.

The non-profit sector: Global and regional perspectives

International concern for the vulnerability of NPOs to abuse by terrorists comes at a time of remarkable dynamism and diversity in the non-profit sector worldwide. Scholars cite a “global associational revolution” in recent decades, noting the “massive upsurge in private, voluntary activity in virtually every corner of the globe.”¹² NPOs are active in every sphere of civic life, including in the fields of culture, the arts and recreation, education and research, health care and social service provision, development assistance and disaster relief, the environment, and business and professional associations.¹³ Under conditions of globalization, and with the benefit of contemporary communications technologies, these activities are more transnational and international than ever before. As a result, NPOs are now vital actors in the global economy. Their operations represent *at least* \$2.2 trillion (USD) in expenditures annually.¹⁴ In other words, if the non-profit sector were a country, it would be the seventh largest national economy in the world. In turn, NPOs employ some 56 million full-time equivalent workers – an average of 5.6 percent of the economically active populations in the countries for which data is available. In this way, NPO employment “exceeds the workforce of many sizable industries in these countries, including utilities, construction, transport and communications, and most individual branches of manufacturing.”¹⁵

To some extent, this global trend is evident in the MENA region. At a general level, the emergence of civil society in the region implements the commitment to rights of freedom of assembly and association that is expressed, for example, in the League of Arab States' Arab Charter on Human Rights (art. 28) and in many national constitutions. Importantly, however, there is much variation among states within the region. In some states, the number of NPOs has grown rapidly in the recent past, whereas in others it has remained static or receded.¹⁶ Also demonstrating this variation, several typologies of NPO forms and functions in the region have emerged as scholars and analysts have begun to study the evolution of civil society.¹⁷ In many cases, they present critical analyses of legal and regulatory frameworks that prevail in many countries in the region which, they suggest, unduly inhibit the growth and vitality of civil society.¹⁸ Another global trend that is manifested in the region is the growth of networks among civil society actors, both within the region and beyond it. Beyond networking and information sharing, there is some evidence that these linkages have led to a discussion about self-regulatory initiatives, as has been the case elsewhere.¹⁹

NPO regulation in the MENA region: From local approaches to global standards

Table 1 (overleaf) demonstrates that the laws and regulations pertaining to NPOs, the organizational forms that they take, and the prevalence of NPOs, are significantly different across states. Perhaps reflecting these differences, the mutual evaluations of MENAFATF members reveal that states in the region have achieved mixed levels of compliance with R8. Of the 18 members of MENAFATF, 15 have been evaluated at least once. Among this latter group: 4 states achieved the status of “compliant”; 2 states were “largely compliant”; 6 states were “partially compliant” and; 3 states were “non-compliant.”²⁰

As this record suggests, the mutual evaluation reports shed light upon some good practices in the region. Some states that were rated as “compliant” had recently enacted new legislation that gave some explicit consideration to the FATF recommendations. Several states also undertook reviews of the sector, as called for in R8, which yielded legal and regulatory amendments. For example, one state implemented a licensing requirement for NPOs on the basis of its review of the sector. Some states have taken measures to improve their capacity to protect NPOs from terrorist financing. One state has formed a working group (including the FIU and regulatory agency) to discuss the vulnerability of the sector, and has similarly engaged NPOs in other consultative and information-sharing fora. Several states have implemented training programs for supervisory staff to raise awareness of this issue. Some states have shown a willingness to invest resources, including by increasing staffing levels in the supervisory agency, providing training for new staff, and utilizing technology to improve information management processes. As noted, a number of states have initiated a variety of outreach activities, including onsite visits and training programs for NPO representatives to describe the changes in laws and regulations. A committee was formed by actors in the sector pursuant to this. In some cases, evaluators met with representatives of the sector, who reported close relationships with regulators.

Table 1: Overview of the non-profit sector in participating states^a

	Key legislation	Main types of NPOs	Regulatory agencies	No. of NPOs (approx.)
Bahrain ^b	<ul style="list-style-type: none"> • Law of Associations, Social and Cultural Clubs, Special Committees Working in the Field of Youth and Sports, and Private Foundations (Law 21 of 1989) • Law Amending the Law of Associations, Social and Cultural Clubs, Special Committees Working in the Field of Youth and Sports, and Private Foundations (Law 44 of 2002) • Law of Cooperative Societies (Law 24 of 2000) • Ministerial Decision Licensing Fundraising for Societies Subject to the Supervision of the Ministry of Social Development (Ministry of Social Development Decision 27 of 2006). 	<ul style="list-style-type: none"> • Associations • Social and Cultural Clubs • Special Committees Working in the Field of Youth and Sports • Private Foundations 	<ul style="list-style-type: none"> • Directorate of Development and Local Societies, Ministry for Social Affairs 	<ul style="list-style-type: none"> • 460+
Egypt	<ul style="list-style-type: none"> • Law on Non-Governmental Societies and Organizations (Law 84 of 2002) • Executive Statues on Law 84 of 2002 	<ul style="list-style-type: none"> • Associations • Foundations • Not-for-profit companies 	<ul style="list-style-type: none"> • Ministry of Social Solidarity (associations and foundations) • Ministry of Industry and Trade (non-for-profit companies) 	<ul style="list-style-type: none"> • 24,500
Jordan	<ul style="list-style-type: none"> • Law on Societies (Law 51 of 2008 as amended by Law 22 of 2009) • Regulation on Private Societies (Ministry of Social Development Regulation 32 of 2010) • Instructions to Adjust the Positions of Societies (Ministry of Social Development Instruction 148 of 2010) • System for the Collection of Charitable Donations (Ministry of Social Development Regulation 1 of 1957) • Non-Profit Companies Regulation (Ministry of Industry and Trade Regulation 60 of 2007) 	<ul style="list-style-type: none"> • Societies (associations) • Closed societies (foundations) • Private societies (non-for-profit companies) 	<ul style="list-style-type: none"> • Societies Registrar of the Ministry for Social Development 	<ul style="list-style-type: none"> • 2000 domestic societies • 50 foreign societies
Kuwait ^c	<ul style="list-style-type: none"> • Law Amending the Law on Clubs and Public Welfare Societies (Law 12 of 1993) • Law on Clubs and Public Welfare Societies (Law 24 of 1962) 	<ul style="list-style-type: none"> • Societies • Clubs 	<ul style="list-style-type: none"> • Department of Charitable Associations and Institutions, Ministry of Social Affairs 	<ul style="list-style-type: none"> • 70

Oman ^d	<ul style="list-style-type: none"> • Civil Association Law (Royal Decree 14/2000) • Regulations on the Founding of Associations (Ministry of Social Development Regulation 150 of 2000) 	<ul style="list-style-type: none"> • Associations 	<ul style="list-style-type: none"> • Ministry of Social Affairs, Labour and Vocational Training 	<ul style="list-style-type: none"> • 69
Qatar	<ul style="list-style-type: none"> • Law of Associations and Private Foundations (Law 12 of 2004) 	<ul style="list-style-type: none"> • Associations • Professional associations • Private institutions 	<ul style="list-style-type: none"> • Ministry of Civil Service and Housing Affairs 	<ul style="list-style-type: none"> • 17
Saudi Arabia	<ul style="list-style-type: none"> • Charitable Institutions and Associations Ordinance/Council of Ministers Resolution 107 of 1990 	<ul style="list-style-type: none"> • Charitable societies 	<ul style="list-style-type: none"> • Ministry of Social Affairs 	<ul style="list-style-type: none"> • 430
UAE ^c	<ul style="list-style-type: none"> • Federal Law No. 2 of 2008(in respect of National Societies and Associations of Public Welfare) • Law No. 25 of 1999 (in respect of youth organizations and schools) 	<ul style="list-style-type: none"> • Public welfare societies 	<ul style="list-style-type: none"> • Ministry of Labor and Social Affairs • Department of Islamic Affairs and Charitable Activities 	<ul style="list-style-type: none"> • 170
Yemen	<ul style="list-style-type: none"> • Law on Associations and Foundations (Law 1 of 2001) 	<ul style="list-style-type: none"> • Associations • Foundations 	<ul style="list-style-type: none"> • Ministry of Labor and Social Affairs 	<ul style="list-style-type: none"> • 6000

Notes

- The format of this table reflects the country profiles in the *NGO Law Monitor* developed by the International Center for Non-for-Profit Law (<http://www.icnl.org/research/monitor/>). Data on Egypt, Jordan, Saudi Arabia and Yemen was drawn from country profiles in the *Monitor*. Data on all countries was drawn from: ICNL's Middle East and North Africa Portal (<http://www.icnl.org/programs/mena/index.html>); briefing materials provided by the UN Counter-terrorism Executive Directorate and; the mutual evaluation reports available on the MENAFATF website (<http://www.menafatf.org/TopicList.asp?cType=train>).
- Edward Burke, "Bahrain: reaching a Threshold," Project on Freedom of Association in the Middle East and North Africa, Working Paper 61, Fundación para las Relaciones Internacionales y el Dialogo Exterior (FRIDE), June 2008 (<http://www.icnl.org/research/library/files/Bahrain/FRIDE-project-2008-En.pdf>).
- Ali Z. Al-Zuabi, "Civil Society in Kuwait: Challenges and Solutions," *African and Asian Studies*, Vol. 11 No. 3 (2012), pp. 345-70.
- "Quick questionnaire on the NGO Regulatory System in the Sultanate of Oman," NGO Regulation Network, International Programme, Charity Commission of England and Wales (n.d.) (http://www.ngoregnet.org/Library/Quick_Questionnaire_Oman_English.doc).
- "United Arab Emirates," NGO Regulation Network, International Programme, Charity Commission of England and Wales (n.d.) (http://www.ngoregnet.org/country_information_by_region/Middle_East_and_North_Africa/United_Arab_Emirates.asp).

The mutual evaluation reports also serve to highlight the numerous challenges that states in the region face in implementing R8. In several states, no review of the sector has been undertaken, or reviews have not given sufficient attention to the vulnerability of the sector to terrorist financing. In only a few states is there evidence of a risk-based approach in supervising the sector. In some states, there are more fundamental problems concerning the absence of legislation and effective supervision and monitoring. Some states have pursued reforms without due regard to the guidance provided by standard setters. Outreach has not been undertaken in some states, while evaluators observed a lack of public information and transparency among both NPOs and regulators in others. In some countries, evaluators found a “communication gap” between authorities and the sector. As both a procedural and a legal matter, record keeping requirements for NPOs in some countries are unclear or insufficient. Some states regulate some NPOs differently for other depending on their organizations form. Some governments are yet to establish a mechanism or specify a point of contact to facilitate international cooperation. In one case, the evaluators suggested that authorities should consider reviewing the procedures for fundraising in order to provide some flexibility for NGOs to accept donations in a more efficient manner.

To put these challenges into context, few states in MENAFATF have been evaluated more than once. If experience is a guide, the iterative process of the mutual evaluations ought to yield improved levels of compliance with R8 over time.

Conclusion: Identifying opportunities to build consensus and capacity

Over the last decade and a half, measures to counter terrorist financing have been accorded an increasingly high priority by international and regional organizations. The broader context here, of course, is an increase in international concern for terrorism, reflected in the passage of key statements on terrorism out of the UN Security Council and General Assembly. Regarding the latter, the 2006 UN Global Counter-Terrorism Strategy, is a particularly notable achievement, bringing together UN member states in an unprecedented way to endorse a balanced and proportional response to the threat of terrorism. But global measures must be rendered to local conditions. A key objective of this process is to build consensus and capacity towards this goal. Protecting NPOs is an important part of that agenda. In recognition of this, MENAFATF has a record of engagement on this issue, including with the sector and with international experts, and has hosted events to discuss this matter on two occasions in the past. Those meetings have sought to advance both good governance within the sector and compliance with R8. It follows that promoting opportunities for NPO activity while also reducing the risk of abuse in the sector are indeed overlapping goals. Measures that contribute to good governance in the sector can reassure donors and enhance the reputation for integrity among NPOs. For this reason, dialogue is vital at many levels: among government agencies, across states, and between governments and NPOs.

Additional resources

Asia-Pacific Group on Money Laundering (APG), *NPO Sector Vulnerabilities* (2011). Available at <http://www.apgml.org/documents/docs/6/NPO%20Sector%20Vulnerabilities.pdf>.

Charity Commission of England and Wales (International Programme), “Building Blocks of Effective Regulation.” Available at: http://www.ngoregnet.org/About_effective_regulation/The_regulatory_bridge/Building_blocks_of_effective_reg.asp.

Emile van der Does de Willebois (2010) *Nonprofit Organizations and the Combatting of Terrorism Financing: A Proportional Response*, World Bank Working Paper No. 208 (Washington, DC: World Bank).

Appendix: Expert working group meeting on preventing abuse of the non-profit sector for the purposes of terrorist financing, Lancaster House, London, 18-20 January 2011

Key observations of the Organizers: Summary

- Terrorists raise and move funds in diverse ways. Across different sectors of the economy, terrorists seek to abuse legitimate organizations for operations and support. Non-profit organizations (NPOs) are vulnerable to such abuse by terrorists. The primary **policy objective** in this area should be to strengthen and secure the sector, to build its capacity, and protect it from abuse, with minimum disruption to its many positive contributions.
- In many cases NPOs already take strenuous efforts to ensure that they are not open to abuse through their own systems and procedures. Governments can learn from this experience when developing new frameworks for regulating the sector and should involve NPOs in developing new laws and regulations that affect the sector.
- Best practice approaches to NPO regulation emphasize **proportionality**. That is, they seek to preserve and encourage the dynamism of the sector while mitigating the vulnerability of the sector to terrorist abuse. This may entail the utilization of **risk assessment** tools, which also enable regulators to deploy limited resources most effectively.
- **Knowledge of the sector** is critical in regulating NPOs. The sector is remarkably diverse. NPOs have strong incentives to abide by norms of good governance. Within the sector, several initiatives have emerged to improve transparency and accountability, and to reduce fraud and corruption. These are often compatible with the recent emphasis on counter-terrorist financing.
- Different frameworks for regulating the NPO sector can be found in different regions and different jurisdictions. There can be no one-size-fits-all approach in preventing the abuse of NPOs. Some governments utilize multiple **regulatory tools** including registration and reporting requirements which provide opportunities to gather information and perform risk assessments. **Outreach** to the sector is critical to both raise awareness and underscore that NPOs are partners in this process.
- Within governments, several bodies are involved in preventing the abuse of NPOs. **Law enforcement** agencies have an important role in detecting, investigating, and disrupting abuse. Information sharing among regulators, financial intelligence units (FIUs), law enforcement, and prosecutors is vital as cases move from detection to investigation and prosecution. Different governments have evolved different mechanisms for **interagency cooperation**.
- At present, levels of compliance with **international standards** (especially the Financial Action Task Force's (FATF) Special Recommendation VIII) are low. Many states have yet to review their non-profit sector. Relatedly, while there are impediments to **international cooperation** at present, there may be opportunities to consider new mechanisms in the future.

¹ The members of MENAFATF are Jordan, United Arab Emirates, Bahrain, Algeria, Tunisia, Saudi Arabia, Sudan, Syria, Republic of Iraq, Oman, Qatar, Kuwait, Lebanon, Libya, Egypt, Morocco, The Islamic Republic of Mauritania and Yemen.

² Other documents from this process are available on the website of the Center on Global Counterterrorism Cooperation: http://www.globalct.org/ourWork_projects_preventing_abuse.php.

³ See Financial Action Task Force, *Interpretative Note to Special Recommendation VIII: Non-Profit Organizations*, February 2006, Paris, p. 2.

⁴ See FATF, *Combating the Abuse of Non-Profit Organizations: International Best Practices*, October 2002 and; FATF, *Interpretative Note to Special Recommendation VIII: Non-Profit Organizations*, February 2006. Note also the FATF's *Methodology for Assessing Compliance with the FATF 40 Recommendations and FATF 9 Special Recommendations*, updated February 2009.

⁵ MENAFATF, "Best practices issued by the Middle East and North Africa Financial Action Task Force Concerning Charities," September 2005 (<http://menafatf.org/images/UploadFiles/CharitiesEng.pdf>).

⁶ Bjorn S. Aamo, "Development of the Global Network and other key elements of FATF work under the Norwegian Presidency," 3 December 2012 (<http://www.fatf-gafi.org/documents/news/developmentoftheglobalnetworkandotherkeyelementsoffatfworkunderthenorwegianpresidency.html>).

⁷ FATF, *Combating the Abuse of Non-Profit Organizations: International Best Practices*, p. 1.

⁸ *Ibid.*

⁹ *Ibid.*, p. 2.

¹⁰ *Ibid.*, pp. 2-3.

¹¹ *Ibid.*, p. 3.

¹² Lester M Salamon, S. Wojciech Sokolowski and Regina List (2004) "Global Civil Society: An Overview," in Salamon, Sokolowski and Associates, *Global Civil Society: Dimensions of the Nonprofit Sector* (Bloomfield, CT, USA: Kumarian Press), p.3; Lester M. Salamon (1994) "The Rise of the Nonprofit Sector," *Foreign Affairs*, Vol. 74, no. 3, pp.109-122.

¹³ See the Johns Hopkins Comparative Nonprofit Sector Project's "International Classification of Non-profit Organizations": Salamon, Sokolowski and Associates, *Global Civil Society*, Appendix C.

¹⁴ This figure, from the Johns Hopkins Comparative Nonprofit Sector Project, reflects data gathered in 40 countries only. See Lester M. Salamon (2010) "Putting the Civil Society Sector on the Economic Map of the World," *Annals of Public and Cooperative Economics*, Vol. 81 No. 2, p. 187.

¹⁵ Salamon, "Putting the Civil Society Sector on the Economic Map of the World," p.187. Employment numbers reflect data gathered in 42 countries.

¹⁶ See Salim Nasr, "Arab Civil Societies and Public Governance Reform: An Analytical Framework and Overview," Good Governance for Development initiative, UNDP, 2005 (http://chenry.webhost.utexas.edu/public_html/AUC/civil%20society/salim-nasr-arab-civilsociety.pdf).

¹⁷ In addition to Nasr, "Arab Civil Societies," see United Nations Economic and Social Commission for Western Asia (UNESCWA), "Comparative Analysis of Civil Society Participation in Public Policy Formulation in Selected Arab Countries," E/ESCWA/SDD/2010/1 (28 December 2010 (<http://pdwa.escwa.org.lb/uploads/nv9801279.pdf>) and; Mervat Rishmawi and Tim Morris, "Overview of Civil Society in the Arab World," Praxis Paper No. 20, International NGO Training and Research Center (INTRAC), 2007 (<http://www.intrac.org/resources.php?action=resource&id=421>);

¹⁸ For example, see ICNL, "Survey of Arab NGO Laws," *Global Trends in NGO Law*, Vol. 1 Issue 4 (2010) (<http://www.icnl.org/research/trends/trends1-4.pdf>).

¹⁹ The One World Trust (www.oneworldtrust.org) database on civil society self-regulatory initiatives includes two examples from the MENA region, both framed as codes of conduct for NGOs. See <http://www.oneworldtrust.org/csoproject/cso/initiatives/list/regional#MENA>.

²⁰ This data comprises the mutual evaluation reports available on the MENAFATF website: <http://www.menafatf.org/TopicList.asp?cType=train>.