

## **Philanthropy and the Law in South Asia**

In Philanthropy and the Law in South Asia, eminent specialists from five South Asian countries and from outside the region will address crucial issues of the relationship between state, law and civil society in South Asia.

These issues include the problems of accountability of civil society institutions and governmental institutions, legal regulation of civil society and philanthropy, self-regulation, receipt of foreign donations, capital formation, taxation and other issues facing the philanthropic and voluntary sector and the state in Bangladesh, Sri Lanka, Pakistan, Nepal, and India. These issues have rarely been considered in the South Asian nations, and virtually never in a comparative and rigorous way.

Philanthropy and the Law in South Asia is supported by the Ford, Himalaya, Meyer and Rockefeller foundations through the Asia Pacific Philanthropy Consortium (APPC) and is a project of the Consortium. APPC's mission is to increase the quality and quantity of philanthropy within and to Asia by strengthening the institutional infrastructure and improving the environment for philanthropy and the nonprofit sector. The Consortium includes more than fifteen countries throughout South Asia, Southeast Asia and East Asia.

The project began with a discussion meeting in South Asia (convened in Dhaka) on the legal regulation of philanthropy in the South Asian countries in January 2002. During January 2002 eminent country specialists wrote chapters on Bangladesh, India, Nepal, Pakistan and Sri Lanka, and a second meeting of authors in December 2002 will review and discuss those chapters. In early 2003 the chapters will be revised and completed, and several integrative chapters written that provide a comparative context for South Asia and beyond.

The project will lead to the publication of a volume on philanthropy and the law in South Asia, and to follow-up activities to strengthen dialogue on reform of regulation of philanthropy and the nonprofit sector in South Asia.

Philanthropy and the Law in South Asia follows on the highly successful work on East and Southeast Asia carried out several years ago that resulted in the successful volume Philanthropy and the Law in Asia (Jossey-Bass, 1998), which has been distributed throughout the world and translated into Chinese, Korean, Thai and Indonesian. We hope that like that earlier work, Philanthropy and the Law in South Asia can assist in furthering dialogue and reform of the legal regime governing the philanthropic sector in a number of the South Asian countries.

The authors who will be represented in Philanthropy and the Law in South Asia include South Asia's most eminent specialists in the area. They include:

## Bangladesh

Dr. (Ms.) Sumaiya Khair  
Professor, Department of Law, University of Dhaka

Dr. (Ms.) Saira Rahman Khan  
Professor, Department of Law, University of Dhaka  
Member, Executive Committee, Odhikar: A Coalition for Human Rights

## India

Mr. Noshir Dadrawala  
Executive Secretary, Centre for Advancement of Philanthropy,  
Mumbai

Mr. Sanjay Agarwal  
Sanjay Aditya & Associates, Chartered Accountants, Delhi

## Nepal

Mr. Anil Kumar Sinha  
Sinha-Verma Law Concern  
Kathmandu

Ms. Sapana Malla  
Forum for Women, Law and Development (FWLD)  
Kathmandu

## Pakistan

Mr. Qadeer Baig  
Officer-in-Charge  
NGO Resource Centre (NGORC)  
Karachi

Mr. Zafar Ismail  
Senior Specialist  
Social Policy Development Centre (SPDC)  
Karachi

## Sri Lanka

Mr. Arittha Wikramanayake  
Senior Partner, Nithya Partners  
Colombo

## **Philanthropy and the Law in South Asia**

### **Draft Table of Contents**

#### **Foreword**

To be written by an eminent legal scholar, civil society leader or governmental leader, probably from India (possibilities include Rajeev Dhavan, Rajesh Tandon,

#### **Introduction**

Iftekhar Zaman

Executive Director, Bangladesh Freedom Foundation

#### **Setting the scene:**

##### **Nonprofit Organizations, the State, and Law in South Asia**

Mark Sidel

Academic Coordinator, Philanthropy and the Law in South Asia

Associate Professor of Law, University of Iowa, U.S.

#### **Country chapters**

##### **India**

Sanjay Agarwal and Noshir Dadrawala

##### **Bangladesh**

Sumaiya Khair and Saira Rahman Khan

##### **Nepal**

Anil Kumar Sinha and Sapana Malla

##### **Pakistan**

Qadeer Baig and Zafar Ismail

##### **Sri Lanka**

Arittha Wikramanayake

#### **Integrative chapter:**

##### **South Asia and Asia: Philanthropy, the State and Law in South Asia, Southeast**

##### **Asia, and East Asia**

Authors to be determined

## **Philanthropy and the Law in South Asia**

Country chapters will cover the following issues:

### **I. The legal context for philanthropy and the law**

Background, history, forms, origin and evolution of nonprofit law

### **II. Legal regime**

Status and registration

Purposes (required and limited/prohibited)

Dissolution, termination, and management takeover, voluntary and involuntary

### **III. Fiscal regime**

Tax exemptions

Tax deductibility and credits for contributors

Resource mobilization and capital formation issues (including funding)

### **IV. Governance and accountability**

Statutory (legally-mandated) governance

Accountability issues

Self-regulation

### **V. Conclusions, recommendations and further research**