

Nonprofit Product Discount and Donation Organizational Eligibility Guidelines

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Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Afghanistan	Organizations must be registered with or recognized by relevant authorities as: (1) non-governmental organizations (NGOs) approved for tax exemption; (2) other NGOs; or (3) associations.
Åland Islands	Organizations must be geographically located within Finland, including Åland Islands, as: (1) non-profit associations (rekisteröity yhdistys); (2) or foundations (säätiöt); or (3) religious communities (uskonnollinen yhdyskunta).
Albania	Organizations must be registered with the Court of the Judicial District of Tirana and be foundations (fondacionet); centers (gendrat); associations (shoqatat) operating on a non-profit basis for the public benefit; or permanent foreign non-profit organizations.
Algeria	Organizations must be registered with or recognized by relevant authorities as: (1) associations, (2) Muslim religious associations or endowments, or (3) non-Muslim religious associations.
American Samoa	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).
Andorra	Organizations must be registered with or recognized by relevant authorities as: (1) public utility associations; (2) other associations (general, sports, or foreign), including religious organizations; or (3) private foundations.

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Angola	Organizations must be associations (associações) recognized by and/or registered with the Minister of Justice and Human Rights or relevant Provincial Commissioner and operating on a non-profit basis for the public benefit; or be religious organizations legally registered with the government.
Anguilla	Organizations must be registered with or recognized by relevant authorities as: (1) trusts established for charitable purposes; (2) non-profit companies; (3) foundations; or (4) non-profit organisations, all operating on a nonprofit basis for the public benefit.
Antigua and Barbuda	Organizations must be operating on a non-profit basis for the public benefit as non-profit companies registered with the Registrar of Companies; benevolent societies or specially authorized societies registered with the Registrar of Friendly Societies; charitable international trusts or charitable international foundations registered with the Financial Services Regulatory Commission; or other non-profit, public benefit organizations established by special law (such as the Antigua and Barbuda Red Cross Society).
Argentina	Organizations must be registered with or recognized by relevant authorities as: (1) civil associations and foundations eligible to receive tax deductible contributions; (2) organizations with tax exemption; (3) other civil associations and foundations operating on a nonprofit basis for the public benefit; (4) international nonprofit institutions with tax exemption; or (5) religious organizations.
Armenia	Organizations must be public organizations, noncommercial organizations, or religious organizations registered with the State Register of Legal Entities under the Ministry of Justice or the Committee of Religious Affairs of the Council of Ministers.

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Country	Organizational Eligibility
Aruba	Organizations must be nonprofit or non- governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).
Australia	Organizations must be deductible gift recipients (DGRs) endorsed by the Australian Taxation Office (ATO) or listed by name in the tax law; charities registered with the Australian Charities and Nonprofits Commission (ACNC); or income tax exempt not-for-profit organizations as defined by the ATO.
Austria	Organizations must be foundations and funds (stiftungen und des fonds); associations (vereine); corporations (gemeinnützige gesellschaften mit beschränkter Haftung – gGmbH; or körperschaften des öffentlichen Rechts – KdÖR); religious organizations (religionsgemeinschaften); or non-governmental international organizations (nichtstaatliche internationale organisationen).
Azerbaijan	Organizations must be registered with or recognized by relevant authorities as: (1) non-governmental organizations (NGOs) or non-commercial legal entities (NCLEs); or (2) religious communities.
Bahamas	Organizations must be registered with or recognized by relevant authorities as: (1) non-profit organisations; (2) non-profit companies; or (3) foundations operating on a nonprofit basis for the public benefit.

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Country	Organizational Eligibility
Bahrain	Organizations must be registered with or recognized by relevant authorities as: (1) associations; social and cultural clubs; special committees working in the field of youth and sports; or private institutions; or (2) religious organizations.
Bangladesh	Organizations must be NGOs registered with the NGOAB; societies registered with the RJSC; voluntary social welfare agencies registered with the Ministry of Social Welfare; or associations registered as CLGs and operating on a non-profit basis for the public benefit.
Barbados	Organizations must be registered with or recognized by relevant authorities as: (1) charities; (2) non-profit companies; or (3) the Anglican Church and other religious organizations.
Belarus	Organizations must be religious organizations or non-commercial organizations (NCOs) established as public associations, funds, institutions, or associations/unions of non-commercial organizations and registered with the State Register of Religious organizations, the Ministry of Justice, or relevant local governmental agencies.
Belgium	Organizations must be nonprofit associations (associations sans but lucratif – ASBL / vereniging zonder Winstgevend doel – VZW), international nonprofit associations (associations internationales sans but lucratif – AISBL / internationale vereniging zonder zonder winstgevend doel – IVZW), private foundations (fondations privées / private stichting), or public utility foundations (fondations d'utilité publique / stichting van openbaar nut).

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Belize	Organizations must be companies limited by guarantee registered as Non-Governmental Organizations (NGOs); charitable trusts registered with the Registrar of the Court; or the Belize Red Cross Society.
Benin	Organizations must be non-governmental organizations (NGOs) (organisations non gouvernementales – ONG) or associations (associations) recognized by or declared with local authorities; or foreign NGOs (ONG étrangères) operating with a headquarters Agreement with the Interministerial Committee.
Bermuda	Organizations must be charities registered with the Ministry of Home Affairs (Department of Registry General).
Bhutan	Organizations must be civil society organizations (CSOs) registered with or accredited by the Civil Society Organizations Authority (CSO Authority), including public benefit organizations (PBOs) and foreign CSOs; or religious organizations registered with or having received written permission from the Commission for Religious Organizations.
Bolivia	Organizations must be associations (asociaciones), foundations (fundaciones) nonprofit civil entities (entidades civiles sin fines de lucro), social organizations (organizaciones sociales), or non-governmental organizations (NGOs) (organizaciones no gubernamentales – ONG); and be recognized as tax exempt (reconocidas como exentas) by the National Tax Service.

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Country	Organizational Eligibility
Bonaire	Organizations must be nonprofit or non- governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).
Bosnia and Herzegovina	Organizations must be registered with or recognized by relevant authorities in the Federation of Bosnia and Herzegovina or in Republika Srpska as: (1) public interest organizations; (2) other associations and foundations; or (3) religious organizations.
Botswana	Organizations must be registered with or recognized by relevant authorities as: (1) societies; (2) companies limited by guarantee; or (3) trusts.
Brazil	Organizations must be registered with or recognized by relevant authorities as: (1) civil society organizations of public interest; (2) certified beneficent social assistance entities; (3) social organizations; or organizations operating on a nonprofit basis for the public benefit as (4) civil society organizations; or (5) other associations and private foundations.
British Virgin Islands	Organizations must be non-profit organizations (NPOs) registered with the Registrar of NPOs at the Ministry of Health and Social Development.

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Brunei	Organizations must be registered with or recognized by relevant authorities as: (1) charitable trusts and other tax exempt organizations; or (2) charitable and other companies with license to dispense with "Berhad" in their name and operating on a nonprofit basis for the public benefit.
Bulgaria	Organizations must be non-profit legal entities (NPLEs) (юридически лица с нестопанска цел в).
Burkina Faso	Organizations must be associations (associations) (commonly known as Organisations Non Gouvernementales – ONG) registered with the Ministry of Territorial Administration (MATD), including public utility associations (associations reconnues d'utilité publique – ARUP) recognized by the Council of Ministers and foreign associations authorized by MATD.
Burundi	Organizations must be non-profit associations (associations sans but lucratif – ASBL) authorized by the Ministry of Interior; ASBL declared with municipal authorities and operating on a non-profit basis for the public benefit; or the Red Cross of Burundi.
Cabo Verde	Organizations must be legal entities (pessoas colectivas) declared of public utility (declaradas de utilidade pública) by the Prime Minister or his/her delegates; or non-profit, religious, or youth associations (associações) registered with the Ministry of Justice.

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Country	Organizational Eligibility
Cambodia	Organizations must be tax-exempt organizations approved by the Ministry of Economy and Finance; non-governmental organizations (NGOs) (associations and foundations) registered with the Ministry of Interior; or international NGOs (INGOs) operating with a current memorandum of understanding (MOU) with the Ministry of Foreign Affairs and International Cooperation.
Cameroon	Organizations must be public utility associations; NGOs approved by the MINATD; or other associations that are declared with or authorized by the MINATD or local authorities and operating on a non-profit basis for the public benefit.
Canada	Organizations must be registered with or recognized by relevant authorities as: (1) charities; (2) tax exempt non-profit organizations operations on a nonprofit basis for the public benefit; (3) federal not-for-profit corporations; or (4) provincial level non-profits.
Cayman Islands	Organizations must be registered with or recognized by relevant authorities as: (1) charitable trusts; or organizations operating on a nonprofit basis for the public benefit as (2) associations not for profit; or (3) nonprofit organisations (NPOs).
Central African Republic	Organizations must be associations or non-governmental organizations (NGOs) (organisations non gouvernementales – ONG) approved or authorized by the government and operating on a nonprofit basis for the public benefit.
Chad	Organizations must be non-governmental organizations (NGOs) recognized by the Directorate Charged with NGOs (Direction Chargée des ONG) or associations declared with and authorized by the central government.

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Country	Organizational Eligibility
Chile	Organizations must be registered with or recognized by relevant authorities as: (1) neighborhood councils and community organizations; organizations operating on a nonprofit basis for the public benefit as (2) corporations and public benefit foundations; or (3) indigenous associations and communities.
China	Organizations must be registered with or recognized by relevant authorities as: (1) charitable organizations and charitable trusts; (2) foundations; (3) private non-enterprise institutions; (4) social groups; (5) religious organizations; or (6) overseas NGOs.
Christmas Island	Organizations must be deductible gift recipients (DGRs) endorsed by the Australian Taxation Office (ATO) or listed by name in the tax law; charities registered with the Australian Charities and Nonprofits Commission (ACNC); or income tax exempt not-for-profit organizations as defined by the ATO.
Cocos (Keeling) Islands	Organizations must be deductible gift recipients (DGRs) endorsed by the Australian Taxation Office (ATO) or listed by name in the tax law; charities registered with the Australian Charities and Nonprofits Commission (ACNC); or income tax exempt not-for-profit organizations as defined by the ATO.
Colombia	Organizations must be: (1) non-profit organizations operating on a nonprofit basis for the public benefit; or (2) religious organizations.

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Country	Organizational Eligibility
Comoros	Organizations must be associations and/or non-governmental organizations (NGOs) (Organisation Non-Gouvernementales — ONG) declared with the relevant government Ministry and operating on a non-profit basis for the public benefit.
Congo	Organizations must be associations (associations) declared with the Ministry of Interior and Decentralization.
Congo (DRC)	Organizations must be non-profit associations (associations sans but lucratif — ASBL) or establishments of public interest (établissements d'utilité publique) registered or approved by the Ministry of Justice; or foreign non-profit associations (associations sans but lucratif de droit étranger) operating with authorization of the President.
Cook Islands	Organizations must be incorporated societies registered with the Registrar of Incorporated Societies and operating for the public benefit; registered charitable international trusts registered with the Registrar of International Trusts; the Cook Islands Christian Church; or the Cook Islands Red Cross Society.
Costa Rica	Organizations must be registered with or recognized by relevant authorities as: (1) tax deductible associations and foundations; (2) other foundations; (3) civil and sport associations; or (4) other associations.
Côte d'Ivoire	Organizations must be public utility associations (associations reconnues d'utilité publique) recognized by the Minister of Interior; associations declared (associations déclarées) with the local prefect or administrative district head and operating on a non-profit basis for the public benefit; or religious associations (associations cultuelles) registered with the Ministry of Interior.

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Country	Organizational Eligibility
Croatia	Organizations must be designated as foundations, funds, religious communities, or associations pursuing activities for public benefit as set forth in Article 7, Paragraph 7 of the Law on Profit Tax of 2004, as amended.
Curaçao	Organizations must be nonprofit or non- governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen)
Cyprus	Organizations must be registered with or recognized by relevant authorities as: (1) approved charitable organizations (εγκριμένα φιλανθρωπικά ιδρύματα); or other organizations operating on a nonprofit basis for the public benefit, including (2) associations/societies (σωματείων) and foundations/institutions (ιδρυμάτων); and (3) international non-governmental organizations.
Czech Republic	Organizations must be associations (spolky); institutes (ústavy); social service providers (poskytovatelé sociálních služeb) registered with the Ministry of Labour and Social Affairs and the Ministry of Justice; foundations (nadace); endowment funds (nadační fondy); public benefit corporations (obecně prospěšné společnosti); and religious organizations (církvní organizace) registered with the Ministry of Culture. All organizations are registered with the Ministry of Justice unless stated otherwise.
Denmark	Organizations must be registered with or recognized by relevant authorities as: (1) tax deductible donations organizations; or (2) other organizations (associations, foundations, institutions, or religious communities) operating on a nonprofit basis for the public benefit.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Djibouti	Organizations must be associations (associations) recognized as being of public utility (d'utilité publique) by presidential decree; or other associations declared with relevant authorities and operating on a non-profit basis for the public benefit.
Dominica	Organizations must be charities approved by Order of the Cabinet; trusts and non-profit organisations (NPOs) registered (or exempt from registration) with the Trusts and NPO Supervisor and operating on a non-profit basis for the public benefit; or non-profit companies registered with the Registrar of Companies and operating on a non-profit basis for the public benefit.
Dominican Republic	Organizations must be registered with or recognized by relevant authorities as associations for public benefit or the provision of services to third parties (Asociaciones de beneficio público o de servicio a terceras personas).
Ecuador	Organizations must be registered with relevant governing authorities as: (1) foundations (fundaciones) and nonprofit corporations (corporaciones sin fines de lucro); or (2) religious organizations (organizaciones religiosas).
Egypt	Organizations must be associations or foundations—collectively known as nongovernmental organizations (NGOs) (هئية الجمعيات ومؤسسات ا)—registered with the Ministry of Social Solidarity; or foreign NGOs operating with a valid permit from the Ministry of Social Solidarity.
El Salvador	Organizations must be registered with or recognized by relevant authorities as: (1) public utility foundations and associations; (2) other foundations and associations ; (3) community development associations (ADESCOS); or (4) churches.

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Country	Organizational Eligibility
Equatorial Guinea	Organizations must be associations (asociaciones) or non-governmental organizations (NGOs) (organizaciones no gubernamentales) declared of public utility by the Council of Ministers or recognized by the Ministry of Interior and Local Corporations; or religious groups (grupos religiosos) registered with the Ministry of Justice, Worship, and Penitentiary Institutions.
Eritrea	Organizations must be local or international non-governmental organizations (NGOs) registered with the Ministry of Labour and Human Welfare.
Estonia	Organizations must be registered with the Ministry of Justice and be organizations operating for the public interest as specified by the Tax and Customs Board; non-profit associations; foundations; or religious associations or religious societies.
Eswatini	Organizations must be: (1) tax exempt organizations; (2) associations not for profit incorporated as companies limited by guarantee; or (3) the Baphalali Eswatini Red Cross Society.
Ethiopia	Organizations must be registered with or recognized by relevant authorities as: (1) civil society organizations operating on a nonprofit basis for the public benefit; or (2) religious organizations.
Falkland Islands	Organizations must be registered with or recognized by relevant authorities as charities.

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Country	Organizational Eligibility
Faroe Islands	Organizations must be associations (feløg) formed pursuant to written regulations (lóg or viðtøkur) and operating on a nonprofit basis for the public benefit.
Fiji	Organisations must be registered with or recognized by relevant authorities as: (1) charitable institutions for tax deductible donations; (2) charitable trusts; (3) non-profit organisations; or (4) companies limited by guarantee.
Finland	Organizations must be geographically located within Finland, including Åland Islands, as: (1) non-profit associations (rekisteröity yhdistys); (2) or foundations (säätiöt); or (3) religious communities (uskonnollinen yhdyskunta).
France	Organizations must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.
French Guiana	Organizations must be located in French Guiana and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.
French Polynesia	Organizations must be located in French Polynesia and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.

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Gabon	Organizations must be associations recognized as of public utility and/or declared with their local prefecture and published in the Official Journal of the Republic of Gabon.
Gambia	Organizations must be non-governmental organizations (NGOs) registered with the NGO Affairs Agency and/or associations or companies limited by guarantee incorporated with the Registrar of Companies.
Georgia	Organizations must be registered with or recognized by relevant authorities as: (1) charitable organizations; (2) Non-Entrepreneurial (Non-Commercial) Legal Entities; or (3) religious organizations registered as Legal Entities of Public Law (LEPL).
Germany	Organizations must be corporations with tax benefits; associations operating on a nonprofit basis for the public benefit; or foundations operating on a nonprofit basis for the public benefit.
Ghana	Organisations must be registered with or recognized by relevant authorities as: (1) charitable organisations; (2) non-governmental organisations (NGOs); (3) trusts; or (4) companies limited by guarantee operating on a nonprofit basis for the public benefit.
Gibraltar	Organizations must be charities registered with the Charity Commissioners at the Supreme Court.

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Country	Organizational Eligibility
Greece	Organizations must be registered with or recognized by relevant authorities as: (1) public benefit foundations (κοινωφελή ιδρύματα); (2) charitable associations (φιланθρωπικών σωματείων); (3) associations, foundations, or civil non-profit companies; or (4) ecclesiastical and religious communities (εκκλησιαστικές και θρησκευτικές κοινότητες).
Greenland	Organizations must be registered with or recognized by relevant authorities as: (1) tax deductible donations organizations; or (2) other organizations (associations, foundations, institutions, or religious communities) operating on a nonprofit basis for the public benefit.
Grenada	Organizations must be registered benevolent societies or non-profit companies whose governing documents indicate they are operating on a non-profit basis for the public benefit; the Grenada Red Cross Society; or religious organizations incorporated by statute.
Guadeloupe	Organizations must be located in Guadeloupe and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.
Guam	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).
Guatemala	Organizations must be registered with or recognized by relevant authorities as: (1) tax exempt civil associations (asociaciones civiles) or foundations (fundaciones); (2) non-governmental organizations (organizaciones no gubernamentales); (3) other civil associations or foundations; or (4) evangelical churches (iglesias evangélicas).

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Guernsey	Organizations must be registered with or recognized by relevant authorities as: (1) charities; or (2) non profit organisations (NPOs) operating for the public benefit.
Guinea	Organizations must be non-governmental organizations (NGOs) (organisations non gouvernementales – ONG) or non-profit associations (associations) approved by the Ministry of Territorial Administration and Decentralization (MATD); or religious organizations approved by the General Secretariat of Religious Affairs and registered with MATD.
Guinea-Bissau	Organizations must be associations (associações) or foundations (fundações) operating on a non-profit basis for the public benefit whose statutes or a notarized extract thereof have been published in the Diary of the Republic.
Guyana	Organizations must be benevolent societies or specially authorized societies registered with the Registrar of Friendly Societies.
Haiti	Organizations must be registered with or recognized by relevant authorities as: (1) non-governmental organizations for development aid; (2) foundations; or (3) associations operating on a nonprofit basis for the public benefit.
Honduras	Organizations must be registered with or recognized by relevant authorities as: (1) tax exempt non-governmental development organizations (organizaciones no gubernamentales de desarrollo – ONGD) or churches (iglesias); (2) other ONGDs; or (3) civil associations (asociaciones civiles) and foundations (fundaciones).

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Hong Kong SAR	Organizations must be nonprofit, non-governmental organizations or trusts established by deed or otherwise and approved as charitable by the Inland Revenue Department under Section 88 of the Inland Revenue Ordinance.
Hungary	Organizations must be registered with or recognized by relevant authorities as: (1) organizations recognized as tax beneficiaries as associations, foundations, and religious communities; (2) public benefit organizations; (3) religious communities; or 4) other associations and foundations operating on a nonprofit basis for the public benefit.
Iceland	Organizations must be registered with or recognized by relevant authorities as: (1) public benefit organizations (félög til almannaheilla); (2) public benefit organizations with cross-border activities (almannaheillafélög yfir landamæri); (3) non-governmental organizations (félagasamtök); (4) private foundations with an approved charter (sjálfseignastofnanir með staðfesta skipulagsskrá); or (5) religious and life review organizations (trúfélög og lífsskoðunarfélög).
India	Organizations must be registered societies, trusts, or Section 8 (formerly Section 25) companies; AND hold a valid registration under the Foreign Contribution Regulations Act (FCRA).
Indonesia	Organizations must be foundations (yayasan) approved as legal entities by the Ministry of Law and Human Rights; incorporated associations (perkumpulan) approved as legal entities by the Ministry of Law and Human Rights; or societal organizations (organisasi kemasyarakatan) registered with the Ministry of Home Affairs, provincial governor, or local authorities.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Iraq	Organizations must be registered with or recognized by relevant authorities as: (1) public utility NGOs; (2) other NGOs (including foreign NGOs); or (3) Kurdish NGOs (including foreign NGOs).
Ireland	Organizations must be registered with or recognized by relevant authorities as: (1) approved bodies authorized for tax relief on donations; (2) charitable organisations; (3) sports bodies with tax exemption; or (4) companies limited by guarantee and operating on a nonprofit basis for the public benefit.
Isle of Man	Organizations must be registered with or recognized by relevant authorities as: (1) charities; or (2) religious charities exempted from registration.
Israel	Organizations must be: (1) public institutions approved for tax deductions; (2) associations with certificate of proper management; (3) associations; (4) public benefit foundations with certificate of proper management; (5) public benefit foundations; (6) public endowments; or (7) religious endowments.
Italy	Organizations must be associations (associazioni), foundations (fondazioni), and social cooperatives (società cooperative) registered as non-profit social utility organizations (organizzazioni non lucrative di utilità sociale – ONLUS); international NGOs (organizzazioni non governative – ONG) registered with the Ministry of Foreign Affairs and International Cooperation; religious organizations (istituzioni religiose); or other organizations operating on a non-profit basis for the public benefit.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Jamaica	Organizations must be charitable organizations registered under the Charities Act, No. 32-2013 ("Charities Act").
Japan	Organizations must be Specified Nonprofit Corporations (NPOs) certified by the city government or prefectural government; Social Welfare Corporations approved by the city government, the prefectural government and/ or the Ministry of Health, Labour and Welfare; Public Interest Associations and Foundations authorized by the Public Interest Commission; or General Incorporated Associations of absolute nonprofit type (excluding mutual-benefit type) pursuant to the Corporation Tax Act.
Jersey	Organizations must be registered with or recognized by relevant authorities as charities.
Jordan	Organizations must be recognized by the Council of Ministers as eligible to receive tax-deductible donations pursuant to Article 10(B) of the Income Tax Law (No. 34 of 2014); and/or be societies or branches of foreign societies registered with the Ministry of Social Development or other legal organizations established by special law.
Kazakhstan	Organizations must be non-commercial organizations (NCOs) registered with the Ministry of Justice and established as private institutions, public associations, foundations, religious associations, and charitable organizations.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Kenya	Organizations must be non-governmental organizations registered (or exempt from registration) with the NGO Coordination Board; companies limited by guarantee registered with the Registrar of Companies; societies registered (or exempt from registration) with the Registrar of Societies and operating on a nonprofit basis for the public benefit; trusts registered with the Ministry of Land, Housing & Urban Development; or community-based organizations registered with the Ministry of Labour, Social Security and Services and operating on a nonprofit basis for the public benefit.
Kiribati	Organizations must be societies registered with the Registrar of Incorporated Societies and operating on a non-profit basis for the public benefit; registered religious bodies; or the Kiribati Red Cross Society.
Korea	Organizations must be registered with or recognized by relevant authorities as: (1) public interest organizations eligible to receive tax deductible donations; (2) private organizations eligible for donations; or (3) other non-profit, non-governmental organizations.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Kosovo	Organizations must be non-governmental organizations (NGOs) with recognized public benefit/beneficiary status; or registered as foreign or domestic NGOs (associations and foundations) with the Ministry of Public Administration and operating on a non-profit basis for the public benefit.
Kuwait	Organizations must be public welfare societies (مجمعيات خيرية) (sbulc) (ةيدنالا) (snoitutitsni elbatirahc) registered with the Ministry of Social Affairs and Labor.
Kyrgyzstan	Organizations must be noncommercial organizations (NCOs) or religious organizations registered with the Ministry of Justice.
Laos	Organizations must be associations registered as legal entities with the Ministry of Home Affairs and operating on a non-profit basis for the public benefit; religious organizations registered with the Ministry of Home Affairs; or international non-governmental organizations registered with the Ministry of Foreign Affairs.
Latvia	Organizations must be registered with relevant governing authorities as: (1) public benefit organisations (sabiedriskā labuma organizācijas); (2) associations (biedrību) and foundations (nodibinājumu); or (3) religious organizations.
Lebanon	Organizations must be public utility organizations granted the status by decree issued by the Council of Ministers; or associations approved by the Ministry of Social Affairs or the Ministry of Youth and Sports and registered with the Ministry of Interior and Municipalities.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Lesotho	Organizations must be registered as non-profit companies with the Registrar of Companies or as societies with the Registrar-General of Societies and operate on a non-profit basis for the public benefit.
Liberia	Organizations must be registered with or recognized by relevant authorities as: (1) charitable private organizations; or 2) non-governmental organizations operating on a nonprofit basis for the public benefit.
Libya	Organizations must be registered with relevant governing authorities as nongovernmental organizations (including foreign non-governmental organizations) and must be operating on a nonprofit basis for the public benefit.
Liechtenstein	Organizations must be registered with or recognized by relevant authorities as: (1) legal entities (juristische personen) certified for tax exemption; (2) public benefit foundations (gemeinnützige Stiftung); or (3) associations (Vereine).
Lithuania	Organizations must be registered with or recognized by relevant authorities as: (1) organizations with beneficiary status (paramos gavėjo statusas by State Tax Inspectorate); (2) charity and sponsorship funds; (3) public institutions; (4) associations; or (5) religious organizations.
Luxembourg	Organizations must be: (1) public benefit organizations; (2) nonprofit associations and foundations; (3) social impact societies with 100% impact shares; or (4) international nonprofit organizations.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Macao SAR	Organizations must be associations (社團) registered with the Identification Services Bureau (身份證明局) with an approved subsidy request from the Social Welfare Bureau, Education and Youth Affairs Bureau, or Labor Affairs Bureau.
Madagascar	Organizations must be non-governmental organizations (NGOs) (Organisations Non Gouvernementales – ONGs) approved by the regional Bipartite Committee and published in the Official Journal; organizations exempt from income tax and/or eligible to receive tax- deductible contributions pursuant to Articles 01.01.03(5) and 01.01.10(6) of the Madagascar Tax Code; associations (associations) or foundations (fondations) recognized as of public utility; or religious associations (associations cultuelles) registered with the Ministry of Interior and Decentralization.
Malawi	Organizations must be non-governmental organizations (NGOs) registered (or exempt from registration) with the Non-Governmental Organisations Board; or religious organizations incorporated under the Companies Act or Trustees Incorporation Act.
Malaysia	Organizations must be registered with or recognized by relevant authorities as: (1) non-governmental organizations and institutions eligible for tax deductible gifts; (2) charitable trusts; (3) youth societies; (4) societies operating on a non-profit basis for the public benefit; (5) companies limited by guarantee operating on a non-profit basis for the public benefit; (6) Islamic trust endowments; or (7) mosques.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Maldives	Organisations must be registered with or recognized by relevant authorities as: (1) charitable organisations; or (2) associations operating on a nonprofit basis for the public benefit.
Mali	Organizations must be associations recognized as of public utility (associations reconnues d'utilité publique) or declared (déclarées) with the Ministry of Territorial Administration or state/district authorities and pursuing public benefit activities; or religious associations or congregations (associations culturelles et congrégations religieuses) registered with the Ministry of Territorial Administration.
Malta	Organisations must be registered with or recognized by relevant authorities as: (1) tax exempt philanthropic organisations or nonprofit clubs; or (2) voluntary organisations (VOs).
Marshall Islands	Organizations must be non-governmental organizations recognized as pursuing tax exempt activities as described in Section 122(1) (e) of the Income Tax Act (Title 48, Chapter 1).
Martinique	Organizations must be located in Martinique and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Mauritania	Organizations must be associations recognized as of public utility by the Ministry of Interior; or other associations authorized by the Ministry of Interior and operating on a non-profit basis for the public benefit.
Mauritius	Organizations must be charitable institutions approved by the Mauritius Revenue Authority (MRA) or other organizations (including charitable trusts, charitable foundations, and associations) operating on a non-profit basis for the public benefit.
Mayotte	Organizations must be located in Mayotte and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.
Mexico	Organizations must be registered with or recognized by relevant authorities as: (1) authorized donees; (2) CLUNI organizations; (3) other private charitable or assistance organizations operating on a nonprofit basis for the public benefit; or (4) religious associations.
Micronesia	Organizations must be nonprofit organizations (including international organizations) established by Charter from the President or designated through appropriate executive order and operating on a nonprofit basis for the public benefit.
Moldova	Organizations must be registered with or recognized by relevant authorities and operating on a nonprofit basis for the public benefit as: 1) non-profit organizations (including public associations, foundations, and private institutions); or 2) Local Action Groups (LAGs).

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Monaco	Organizations must be associations (associations), foundations (fondations), or federations of associations (fédération d'associations), including religious associations, accredited by, authorized by, and/or registered with the Ministry of State.
Mongolia	Organizations must be registered with or recognized by relevant authorities as: (1) public benefit non-governmental organizations; or (2) religious organizations.
Montenegro	Organizations must be registered with or recognized by relevant authorities as: (1) non-governmental organizations (nevladina organizacija), including associations (udruženje), foundations (fondacija), and foreign non-governmental organizations (foreign NGOs) (strana nevladina organizacija); or (2) religious communities.
Montserrat	Organizations must be non-profit organisations (NPOs) registered (or exempt from registration) with the Non Profit Organization Register and operating on a non-profit basis for the public benefit; non-profit companies registered with the Registrar of Companies and operating on a non-profit basis for the public benefit; charitable trusts registered with the High Court or other relevant authority; and/or benevolent societies or specially authorized societies operating on a non-profit basis for the public benefit.
Morocco	Organizations must be recognized public utility status associations or other associations declared with local administrative authorities and operating on a non-profit basis for the public benefit.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Mozambique	Organizations must be local non-governmental organizations (NGOs) (organizações não-governamentais) registered with the Ministry of Justice or international NGOs registered with the Ministry of Foreign Affairs and Cooperation.
Myanmar	Organizations must be registered with or recognized by relevant authorities as: (1) local NGOs; (2) INGOs; or (3) religious organizations.
Namibia	Organizations must be registered with or recognized by relevant authorities as: (1) welfare organizations; (2) non-profit associations (Section 21 companies); or (3) trusts operating on a nonprofit basis for the public benefit.
Nauru	Organizations must be religious denominations recognized by the Cabinet or nonprofit organizations registered or declared with local authorities and operating on a nonprofit basis for the public benefit.
Nepal	Organizations must be registered with or recognized by relevant authorities as: (1) tax exempt organizations; (2) social organizations and institutions; (3) associations; or (4) companies not distributing profits operating on a nonprofit basis for the public benefit.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Netherlands	Organizations must be registered with or recognized by relevant authorities as: (1) associations (verenigingen) or foundations (stichtingen) with public benefit organization (Algemeen Nut Beogende Instelling – ANBI) status; (2) associations or foundations otherwise operating on a nonprofit basis for the public benefit; or (3) churches and other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).
New Caledonia	Organizations must be located in New Caledonia and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the “Journal Officiel des Associations” or any other French legal publication.
New Zealand	Organisations must be registered with or recognized by relevant authorities and located in New Zealand or Tokelau as: (1) charities; (2) donee organisations; or (3) tax exempt not-for-profit organisations.
Nicaragua	Organizations must be registered with or recognized by relevant authorities as: civil associations (asociaciones civiles), foundations (fundaciones), federations (federaciones) or confederations (confederaciones) operating on a nonprofit basis for the public benefit.
Niger	Organizations must be non-governmental organizations (NGOs) (organisations non gouvernementales – ONG), other associations (associations), or foreign NGOs (ONG étrangères) registered with or operating with the approval of local authorities and/or the Ministry of Interior, Public Security, Decentralization and Religious Affairs.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Nigeria	Organizations must be registered with or recognized by relevant authorities as: (1) organizations determined eligible for tax deductible donations; (2) associations with incorporated trustees of a corporate body; or (3) companies limited by guarantee operating on a nonprofit basis for the public benefit.
Niue	Organizations must be incorporated trusts or societies.
Norfolk Island	Organizations must be deductible gift recipients (DGRs) endorsed by the Australian Taxation Office (ATO) or listed by name in the tax law; charities registered with the Australian Charities and Nonprofits Commission (ACNC); or income tax exempt not-for-profit organizations as defined by the ATO.
North Macedonia	Organizations must be registered with or recognized by relevant authorities as: (1) public interest organizations; (2) other associations and foundations operating on a nonprofit basis for the public benefit; or (3) religious organizations.
Northern Mariana Islands	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Norway	Organizations must be companies (selskaper), foundations (stiftelser), associations (sammenslutninger), or religious communities (livssynssamfunn) eligible to receive tax-deductible donations pursuant to Section 6-50 of the Norwegian Tax Act (Lov om skatt av formue og inntekt (Skatteloven); and/or companies, foundations, associations, or religious communities registered in the Voluntary Register (Frivillighetsregisteret).
Oman	Organizations must be registered with or recognized by relevant authorities as: (1) associations of public purpose; (2) other associations; or (3) sports clubs or committees.
Pakistan	Organizations must be registered with or recognized by relevant authorities as: (1) - (3) approved and/or certified non-profit organizations (NPOs); (4) associations with charitable and not for profit purposes (Section 42 Companies); (5) voluntary social welfare agencies; (6) societies; or (7) international non-governmental organizations (INGOs).
Palau	Organizations must be nonprofit corporations and corporations sole for ecclesiastical purposes pursuing activities defined in Section 1002(w) of the Republic of Palau Public Finance Laws, 40 PNC; or foreign eleemosynary corporations declared with the Registrar of Corporations and operating on a non-profit basis for the public benefit.
Palestinian Authority	Organizations must be charitable associations (ةيرخلا تايعمجلا) or civil organizations (ةيلهاالا تائيهاالا) registered with the Ministry of Interior (ةيلخادلا ةرازو) of the (ةينيطسلفلا ةينطولا) (ytirohtuA lanoitaN nainitsela).
Panama	Organizations must be registered with or recognized by relevant authorities as: (1) nonprofit educational or charitable institutions; (2) associations and foundations; or (3) religious associations.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Papua New Guinea	Organizations must be charitable organizations approved by the Commissioner General of the Internal Revenue Commission; non-profit companies registered with the Investment Promotion Authority (IPA) and holding the appropriate license from the Minister for Finance; or associations registered with the IPA and operating on a nonprofit basis for the public benefit.
Paraguay	Organizations must be registered with or recognized by relevant authorities as: (1) public benefit entities; (2) foundations; or (3) religious and philosophical entities.
Peru	Organizations must be registered with or recognized by relevant authorities as: (1) associations and foundations approved for tax deductible donations; or (2) other associations, foundations or committees.
Philippines	Organizations must be registered with or recognized by relevant authorities as: (1) donee institutions; or (2) other non-stock corporations operating on a nonprofit basis for the public benefit.
Pitcairn Islands	Organizations must be a UK charity registered with the UK Charity Commission and operating in Pitcairn Islands; or a locally formed association whose governing documents indicate they are operating on a non-profit basis for the public benefit.
Poland	Organizations must be registered with or recognized by relevant authorities as: (1) public benefit organizations; (2) foundations; (3) associations; or (4) religious organizations.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Portugal	Organizations must be: (1) legal entities of public utility; (2) private institutions of social solidarity; (3) non-governmental organizations; (4) religious organizations; or (5) non-governmental development cooperation organizations.
Puerto Rico	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).
Qatar	Organizations must be Charitable associations and foundations registered with the RACA; private foundations for the public benefit; other associations and nonprofit organizations registered with the MADLSA; sports clubs registered with the Ministry of Culture of Sports; or religious organizations and awqaf registered with the Ministry of Awqaf and Islamic Affairs.
Réunion	Organizations must be located in Réunion and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.
Romania	Organizations must be registered as associations, foundations, federations, or religious associations, and operating on a nonprofit basis for the public benefit.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Russia	Organizations must be: (1) non-commercial organizations; or (2) international noncommercial organizations.
Rwanda	Organizations must be registered with or recognized by relevant authorities as: (1) national NGOs operating on a nonprofit basis for the public benefit; (2) faith-based organisations (FBOs); or (3) international non-governmental organisations (INGOs).
Saba	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).
Saint Barthélemy	Organizations must be located in Saint Barthélemy and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the “Journal Officiel des Associations” or any other French legal publication.
Saint Kitts and Nevis	Organizations must be companies limited by guarantee registered as Non-Government Organisations (NGOs) with the Registrar of Companies; or charitable trusts established pursuant to the Trusts Act (Cap. 5.19).

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Saint Lucia	Organizations must be non-profit companies and/or companies limited by guarantee registered in the Registry of Companies and Intellectual Property (ROCIP) whose governing documents indicate they are operating on a non-profit basis for the public benefit; or charitable international trusts established pursuant to the International Trusts Act.
Saint Martin	Organizations must be located in Saint Martin and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.
Saint Pierre and Miquelon	Organizations must be located in Saint Pierre and Miquelon and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.
Saint Vincent and the Grenadines	Organizations must be non-profit companies incorporated pursuant to Section 326 of the Companies Act (No. 8 of 1994) and operating on a non-profit basis for the public benefit; external companies registered with the Registrar of Companies pursuant to Section 341 of the Companies Act and operating on a non-profit basis for the public benefit; or international trusts created for charitable purposes pursuant to Section 11 of the International Trusts Act, 1996, as amended, and registered with the Registrar of Trusts.
Samoa	Organizations must be charitable trusts and charitable societies registered with the Registrar of Incorporated Societies pursuant to the Charitable Trusts Act 1965; incorporated societies registered with the Registrar of Incorporated Societies pursuant to the Incorporated Societies Ordinance 1952, as amended, and operating on a nonprofit basis for the public benefit; or other organizations created by special legislation and operating on a nonprofit basis for the public benefit.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
San Marino	Organizations must be non-commercial associations, foundations, or ecclesiastical entities recognized by the Court Chancery.
São Tomé and Príncipe	Organizations must be non-governmental organizations (NGOs) registered with the National Registry of NGOs under the authority of the Ministry of Justice.
Saudi Arabia	Organizations must be registered with or recognized by relevant authorities as: (1) associations, foundations, or councils thereof; (2) Public Awqaf; (3) non-profit companies; (4) non-profit training units; or (5) other organizations operating on a non-profit basis for the public benefit.
Senegal	Organizations must be non-governmental organizations approved by the Ministry of Interior; associations recognized as being of public utility by the Ministry of Interior; foundations recognized as being of public utility by the Ministry of Economy and Finance; or associations declared with the Ministry of Interior and operating on a non-profit basis for the public benefit.
Serbia	Organizations must be registered foundations, associations, or endowments operating on a non-profit basis for the public benefit.
Seychelles	Organizations must be associations registered with the Registrar of Associations and operating on a non-profit basis for the public benefit; foundations registered with the Seychelles International Business Authority and established for charitable purposes; or the Red Cross Society of Seychelles.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Sierra Leone	Organizations must be nongovernmental tax exempt organizations with a written ruling from or agreement with the Commissioner General of the National Revenue Authority pursuant to Sections 8 and 9 of the Income Tax Act, as amended; non-governmental organizations (NGOs) registered with the Ministry of Finance and Economic Development (MoFED); companies limited by guarantee formed for purposes outlined in Section 22 of the Companies Act, as amended, and registered with the Office of the Administrator and Registrar-General; or community-based organizations (CBOs) registered with the Ministry of Social Welfare, Gender and Children's Affairs or relevant local government.
Singapore	Organizations must be registered with or recognized by relevant authorities as: (1) Institutions of a Public Character (IPCs); (2) charities; or other organizations operating on a nonprofit basis for the public benefit, including (3) charitable trusts registered as a body corporate; (4) societies; or (5) companies limited by guarantee.
Sint Eustatius	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).
Sint Maarten	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Slovakia	Organizations must be registered with or recognized by relevant authorities as: (1) nonprofit organizations providing services of general interest; (2) foundations; (3) non-investment funds; (4) churches, religious societies, and other religious legal entities; (5) Slovak Red Cross; (6) civil associations; or (7) organizations with an international element.
Slovenia	Organizations must be registered with or recognized by relevant authorities as: (1) non-governmental organizations in the public interest; (2) foundations; (3) private institutes; (4) religious communities; or (5) associations operating on a nonprofit basis for the public benefit.
Solomon Islands	Organizations must be tax exempt pursuant to Section 16(1) of the Income Tax Act, and/or be charitable trusts registered with the Registrar of Companies or other organizations established by special legislation and operating on a non-profit basis for the public benefit.
Somalia	Organizations must be non-governmental organizations (NGOs) and international NGOs (INGOs) operating on a nonprofit basis for the public benefit and registered with relevant national or regional authorities, which may include the following: in South Central Somalia, the Ministry of Interior; in Somaliland, the Ministry of National Planning and Development (MNDP); or in Puntland, the Ministry of Planning and International Cooperation (MOPIC).
South Africa	Organizations must be registered with or recognized by relevant authorities as: (1) Section 18A public benefit organisations; (2) public benefit organisations; (3) nonprofit organisations; or organizations operating on a nonprofit basis for the public benefit as (4) non-profit companies; or (5) trusts.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
South Sudan	Organizations must be non-governmental organisations registered with the Relief and Rehabilitation Commission (Ministry of Humanitarian Affairs and Disaster Management); or companies limited by guarantee registered with the Ministry of Justice and operating on a nonprofit basis for the public benefit.
Spain	Organizations must be registered with or recognized by relevant national or regional authorities as: (1) public utility organizations; (2) non-profit entities; (3) other organizations, such as associations, sports clubs/federations, foundations, or non-profit/social initiative cooperatives, or (4) religious entities, all the foregoing operating on a non-profit basis for the public benefit.
Sri Lanka	Organizations must be registered with or recognized by relevant authorities as: (1) charitable institutions approved for tax deductible donations; (2) non-governmental organizations (including international NGOs); (3) charitable trusts; (4) Mosques, Muslim charitable trusts, or wakfs; (5) religious trusts; or (6) companies limited by guarantee operating on a nonprofit basis for the public benefit.
St Helena, Ascension Tristan da Cunha	Organizations must be charitable organizations approved by the Charity Commission for Saint Helena and registered with the Registrar of Charities.
Suriname	Organizations must be foundations (stichtingen) operating on a non-profit basis for the public benefit.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Svalbard	Organizations must be companies (selskaper), foundations (stiftelser), associations (sammenslutninger), or religious communities (livssynssamfunn) eligible to receive tax-deductible donations pursuant to Section 6-50 of the Norwegian Tax Act (Lov om skatt av formue og inntekt (Skatteloven); and/or companies, foundations, associations, or religious communities registered in the Voluntary Register (Frivillighetsregisteret).
Sweden	Organizations must be operating on a nonprofit basis for the public benefit as: (1) associations; (2) foundations; or (3) faith communities.
Switzerland	Organizations must be operating on a nonprofit basis for the public benefit as: (1) foundations; (2) associations; or (3) tax exempt corporations.).
Taiwan	Organizations must be registered with or recognized by relevant authorities as: (1) social associations; or (2) public-endowed foundations.
Tajikistan	Organizations must be registered with or recognized by relevant authorities as: (1) public foundations; (2) public associations operating on a nonprofit basis for the public benefit; or (3) religious organizations.
Tanzania	Organizations must be registered with or recognized by relevant authorities as: (1) charitable organisations approved for tax deductible donations; (2) non-governmental organizations; or (3) religious organizations.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Thailand	Organizations must be registered with or recognized by relevant authorities as: (1) tax exempt organizations; (2) public benefit organizations; (3) foundations or associations; or (4) foreign NGOs.
Timor-Leste	Organizations must be associations (associações), foundations (fundações), or foreign legal bodies (pessoas colectivas estrangeiras) registered as Non-Governmental Organizations (NGOs) (Organizações Não Governamentais – ONGs) with the National Directorate of Registries and Notarial Services under the Ministry of Justice.
Togo	Organizations must be registered with or recognized by relevant authorities as: (1) Non-Governmental Organizations; (2) associations operating on a nonprofit basis for the public benefit; or (3) religious associations.
Tokelau	Organisations must be registered with or recognized by relevant authorities and located in New Zealand or Tokelau as: (1) charities; (2) donee organisations; or (3) tax exempt not-for-profit organisations.
Tonga	Organizations must have been granted tax exemption by His Majesty in Council pursuant to Section 11(f) of the Income Tax Act, Cap. 68; and/or be charitable trusts or incorporated societies registered with the Registrar of Incorporated Societies; or be other organizations established by special legislation and operating on a non-profit basis for the public benefit.
Trinidad and Tobago	Organisations must be registered with or recognized by relevant authorities as: (1) charitable organisations; (2) sporting bodies; (3) non-profit organisations; or (4) benevolent societies and specially authorised societies.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Tunisia	Organizations must be associations operating on a nonprofit basis for the public benefit.
Türkiye	Organizations must be registered with or recognized by relevant authorities as: (1) foundations with tax exempt status; or (2) other associations, foundations, or social cooperatives.
Turks and Caicos Islands	Organizations must be non-profit organizations listed in the NPO Register maintained by the NPO Supervisor (Financial Services Commission) or non-profit companies incorporated and/or registered with the Registrar of Companies pursuant to Part IVA of the Companies Ordinance, as amended.
Tuvalu	Organizations must be approved as tax exempt by the Minister of Finance and Economic Planning pursuant to the Income Tax Act and/or be religious bodies registered with the Ministry of Home Affairs.
U.S. Virgin Islands	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).
Uganda	Organisations must be Exempt organisations (including religious organisations) with the written ruling from the Commissioner General; non-governmental organisations (NGOs) registered with the National Bureau of NGOs (the Bureau); trusts and foundations registered with the Bureau; or community based organisations (CBOs) registered with the District Non-governmental Monitoring Committee (the DNMC).

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Ukraine	Organizations must be: (1) charitable organizations; (2) public associations; (3) religious organizations; or (4) international nonprofit organizations.
United Arab Emirates	Organizations must be: (I) associations and institutions of public benefit (الجمعيات العاملة لجهات) in the field of sports operating on a nonprofit basis for the public benefit; (٢) acting bodies (العملية لجهات) in the field of sports operating on a nonprofit basis for the public benefit; (٣) religious and charitable societies (الجمعية او لخيرية لجمعيات) in Dubai; (٤) non-governmental organizations (NGOs) (المنشآت هلية) in Dubai; or organizations/entities operating on a nonprofit basis for the public benefit in one of the following free zones: (٥) Dubai International Financial Centre (DIFC) (دبي د بي), (٦) International Humanitarian City (IHC) (المدينة العالمية للخدمات نسائية), (٧) Abu Dhabi Global Market (ADGM) (طبي العالمى سوأ قبو), (٨) International Financial Centre (DIFC) (دبي د بي), (٩) International Humanitarian City (IHC) (المدينة العالمية للخدمات نسائية), or (١٠) Abu Dhabi Global Market (ADGM) (طبي العالمى سوأ قبو).
United Kingdom	Organizations must be registered with or recognized by relevant authorities in their respective location: England and Wales, Scotland or Northern Ireland as: (1) registered charities; or (2) HMRC exempt charities or churches.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
United States	Organizations must be recognized by the Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).
Uruguay	Organizations must be registered with or recognized by relevant authorities as: (1) entities eligible to receive tax deductible donations; (2) civil associations and foundations; or (3) international NGOs.
Uzbekistan	Organizations must be registered with or recognized by relevant authorities as: (1) charitable organizations; (2) non-governmental non-commercial organizations operating on a nonprofit basis for the public benefit; or (3) religious organizations.
Vanuatu	Organizations must be registered with or recognized by relevant authorities as: (1) charitable associations; (2) public foundations; or (3) companies limited by guarantee operating on a nonprofit basis for the public benefit.
Vatican City	Organizations must be non-governmental organizations created by special statutes or a Motu Proprio issued by the Pope and operating on a nonprofit basis for the public benefit.
Venezuela	Organizations must be registered with or recognized by relevant authorities as: (1) tax exempt organizations (charitable, social assistance, or other nonprofit institutions); or (2) civil associations and foundations.

Nonprofit Organizational Eligibility

Country	Organizational Eligibility
Vietnam	Organizations must be registered with or recognized by relevant authorities as: (1) Non-public Social Relief Establishments (SREs); (2) Social Funds and Charity Funds; (3) International NGOs; (4) Religious organizations; or organizations operating on a nonprofit basis for the public benefit as (5) Associations; or (6) Science and Technology Organizations.
Wallis and Futuna	Organizations must be located in Wallis and Futuna and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.
Yemen	Organizations must be registered with or recognized by relevant authorities as: (1) associations (جمعيات أهلية) operating on a nonprofit basis for the public benefit; (2) foundations (مؤسسات أهلية); or (3) foreign/ international NGOs (الأجنبية المنظمات غير الحكومية).
Zambia	Organizations must be registered with or recognized by relevant authorities as: (1) public benefit organizations; (2) NGOs; or organizations operating on a nonprofit basis for the public benefit as (3) CLGs; or (4) societies.
Zimbabwe	Organizations must be registered with or recognized by relevant authorities as: (1) private voluntary organizations (PVOs); (2) trusts operating on a nonprofit basis for the public benefit; (3) companies limited by guarantee operating on a nonprofit basis for the public benefit; (4) religious groups; or (5) international PVOs.