

A – The role of CSOs and rights defenders in ensuring the effective implementation of the Charter at national level

1. How do CSOs contribute to activities aimed at making the fundamental rights enshrined in the Charter a reality in your country? Please give examples.

All CSOs and NGOs can participate in public administration, i.e., they have the right to participate in working groups, commissions, and committees (both at municipal and government level), to apply for public administration tasks and funding, to participate in public discussions of legal acts and to give their opinion on them at all stages of their harmonization (starting with relevant state institution meetings and also at the Parliament).

2. In which areas do CSOs contribute the most to the protection of fundamental rights?

Due to the relatively small number of such organizations, it is not possible to identify them.

3. How do rights defenders, including NHRIs, Equality bodies and Ombuds-institutions, contribute to activities aimed at making the fundamental rights enshrined in the Charter a reality in your country? Please give examples.

Please see an answer given to the first question. Note: to be able to apply for public administration tasks and funding an institution has to be a legal person governed by private law.

4. In which areas do right defenders contribute the most to the protection of fundamental rights?

Due to the relatively small number of this type of defenders, it is not possible to identify them.

B – The work of the Member States to protect CSOs and rights defenders

5. How do you ensure that CSOs and rights defenders work in a safe and enabling environment?

According to the Law On Police, the State Police receives, registers and investigates information regarding violations of the law, including offenses against persons who represent CSOs and who are rights defenders. Thus the State Police ensures the continuity of the work of these organisations and their work in a safe environment.

In order to reduce aggressive manifestations of persons towards other members of society, including CSOs activists and rights defenders, amendments to the Law on Administrative Penalties came into force on May 3, 2022. It provides that administrative liability may be applied for aggressive behavior, that interferes with the peace of another person, and threats to cause harm to health or sexual inviolability (if person has a reason to fear that these threats could be implemented). Such infringement will be subject to a fine of between 14 and 100 fine units (between EUR 70 and EUR 500).

The same penalty is provided for in the event of damage to property, as well as for the intrusive persecution of a person in the form of tracing, surveillance or unwanted, intrusive and disturbing communication. Administrative responsibility will apply regardless of whether aggression is

committed by communicating with a person directly or remotely, including by sending letters, publishing information on social networks or taking other actions aimed at creating a sense of insecurity.

6. Please explain the main features of the legal framework applicable to CSOs (for example, rules on declaration/registration/dissolution, rules governing the exercise of their activities, court decisions relating to the application of this legal framework, etc.). Please add relevant references to such rules.

Rules on declaration, registration and also dissolution: Associations and Foundations Law
<https://likumi.lv/ta/en/en/id/81050-associations-and-foundations-law>

7. Do you have in place a system for reporting and monitoring threats or attacks (including physical attacks) on CSOs activists and rights defenders? If yes, how does it work?

There is no specific system in Latvia specifically aimed at registering threats or attacks against CSOs activists and rights defenders. Information on any such events is recorded in the general procedure for the registration of offenses.

8. Do you provide for, support, or finance an alert mechanism and/or supporting services in case of physical and on-line attacks to CSOs activists and rights defenders?

Latvia does not implement a specific mechanism.

Yet it should be mentioned, that the mobile application “My Security” includes a function to inform the police about violations in the Internet environment. Information on the content of several offenses (pornographic information, material of violent nature, humiliation and threats, incitement to hatred) can be submitted there.

9. Are you part of the Open Government Partnership (OGP)? If yes, could you share the link to your latest OGP action plan?

Yes, Latvia is a part of Open Government Partnership. The latest OGP action plan is available here: <https://m.likumi.lv/ta/id/329905-par-latvijas-piekto-nacionalo-atvertas-parvaldibas-ricibas-planu-20222025-gadam>

10. Do you assess how CSOs are impacted by legislative proposals in the legislative preparatory work? If yes, please briefly describe the process/mechanism.

Yes, as part of the drafting of each legislative act, the impact of the planned regulation on human rights, democratic values and the development of civil society is assessed as horizontal impacts, with a specific description of the impact, or an indication that there are no. The annotation should also indicate the target group (s) affected by the regulation and indicate the specific impacts.

11. Do you consider it necessary to improve the cooperation between Member States and the EU to strengthen the level of protection of CSOs and rights defenders working to protect fundamental rights? How?

No.

C – The work of the Member States to support CSOs and rights defenders

12. Please indicate which public authorities are competent to disburse public funding and the main programmes of funding available at national and local level for CSOs working to protect and promote fundamental rights.

The main public authorities that are competent to disburse public funding are the Ministry of Culture and Society Integration Foundation (SIF). Note: Each ministry can disburse public funding in the relevant field or sphere.

Main programmes: Latvian NGO fund; NGO co-financing program; program to support regional NGOs; program to promote the participation of minority NGOs.

(a) How do authorities select the CSOs, and what are the main conditions they have to fulfil?

Each programme has regulations with conditions to be met by NGOs applying for funding; Main conditions include: NGOs have no tax debt, the NGO has not been declared insolvent, is not in liquidation and no legal proceedings have been initiated for its termination.

SIF organises an open call for project applications, within the framework of which funding for the highest quality projects is awarded through a competitive procedure. Projects are evaluated according to administrative, compliance and quality criteria.

Project applications are evaluated according to the following quality criteria:

- *Justification of the necessity of the project – topicality of the situation/problem, needs and problems of society or target group*
- *Contribution of the project to the achievement of the objective of the programme in the areas of supported measures referred to in Clause 1.7*
- *Relevance of the proposed solution (set of activities) to the problem or need defined in the project application*
- *Consistency of expected results of the project with the intended activities*
- *Compliance of qualification and experience requirements for project staff for the performance of the tasks set out in the project*
- *Necessity of planned costs for planned activities and results*
- *Compliance of costs with the specified eligibility conditions (Clauses 4.1.1 and 4.2 of the Regulation)*

At the same time, additional criteria may be put forward in different competitions. For example, within the framework of the programme "CSO Fund", the following additional quality criteria were evaluated in the 2022 competition:

- *The project applicant's previous experience shows compliance with the principles of good governance*
- *Project contribution to the objective of the programme*
- *Representation of interests*
- *Cooperation between NGOs and citizens*

(b) How do authorities ensure a fair distribution of funds among CSOs?

All proposals from NGOs are evaluated by an independent commission and funding is awarded to those NGOs that receive a sufficient number of points (as long as funding is available).

In competitions organised by SIF, project evaluation takes place at several levels, ensuring fair evaluation of projects and distribution of funding. Project applications shall be evaluated by the

project application evaluation committee (hereinafter - the Commission) in accordance with the regulations of the Evaluation Committee. Independent experts selected in an open competition have been involved in the evaluation of project applications. On the basis of the evaluation report submitted by the Commission, the Board of the Fund shall decide on the approval, conditional approval or rejection of each project application.

(c) Is there public funding available for organisations' core costs for administrative expenditures and infrastructure?

Yes, the percentage of allowed administrative expenditures and infrastructure differs for each programme.

In most competitions, funding is allocated to a specific project. However, the NGO Fund programme may finance administrative costs. For example, the regulations of the 2022 competition of the programme "NGO Fund" stipulated that if the project application refers to the activity direction "Support for NGO civil society activities" and/or "Strengthening mutual cooperation between NGOs and citizens", the administrative costs of the project do not exceed 20% of the total eligible costs of the project and the purchase costs of the equipment necessary for the implementation of project activities or strengthening the capacity of the organisation and the costs of the acquisition of fixed assets total may not exceed 20% of the total eligible costs of the project.

(d) Is there public funding available for human rights advocacy?

Yes, there is funding available for human rights. For example, the regulations of the competition of the programme "NGO Fund" in 2022 stipulated that the Competition will support projects in which the activities provided for are aimed at achieving the objective of the programme and within the framework of which:

1.7.1. public activity and involvement in solving problems essential to society has been promoted with the aim to strengthen the democratic values and respect for human rights laid down in the Constitution in Latvia and to promote social responsibility, co-operation and solidarity in society;

1.7.2. promotes public awareness of inclusive civic participation and forms of participation;

1.7.3. public participation in policy-making and decision-making processes, as well as cooperation of NGOs with the public sector has been promoted;

1.7.4. cooperation between NGOs at regional, Latvian, European Union level and globally has been promoted;

1.7.5. involvement of citizens in NGOs has been promoted and volunteering has been promoted;

1.7.6. increased trust in the non-governmental sector;

1.7.7. the development of data- and evidence-based proposals and policy initiatives is ensured;

1.7.8. protection of public interests in a specific field of the main activity of NGOs is ensured;

1.7.9. belonging to Latvia and the Latvian language has been promoted;

1.7.10. the capacity and capacity of NGOs has been promoted.

13. Do you have a system in place to get an overview or to coordinate the funding

13. Do you have a system in place to get an overview or to coordinate the funding opportunities available at the different levels? By whom is it coordinated, and how does it work?

The program "NGO Fund" implemented by the Society Integration Fund allocates funding for different levels, as project applications can be submitted at the level of so-called microprojects and macro-projects.

<i>Project type</i>	<i>Minimum threshold, EUR</i>	<i>Maximum threshold, EUR</i>
<i>Macroprojects</i>	<i>10 001</i>	<i>33 000</i>
<i>Microprojects</i>	<i>2 000</i>	<i>10 000</i>

A macro-project can receive more funding, so more experienced organizations usually apply for this category. In the category of microprojects, however, there is an opportunity to apply for less experienced organizations, where the conditions for applying are more relaxed. The Society Integration Fund allocates funding through competitions in various competitions, t.sk. In Latvia and abroad. Each call may have different conditions or the amount of funding available per project, taking into account the objective of the program and the total funding available under the program. The Society Integration Foundation grants funding to NGOs in the following competitions:

- NGO fund*
- Support for the main activities of NGOs representing the interests of families*
- Support for joint diaspora and Latvian children's camps*
- Program to promote civic participation in support of the activities of diaspora NGOs*
- Creating a family-friendly environment*
- Support for volunteering*
- Minority and social cohesion program*

14. Has any process to simplify and speed up access to funding been considered/adopted/implemented?

The procedure to apply for funding within the framework of the program "NGO co-financing program" has been simplified – an independent commission has to verify whether the proposal meets administrative evaluation and conformity assessment criteria.

In the programs implemented in the Society Integration Fund, regular reviews of processes are carried out in order to promote the provision of customer-oriented services. In 2020-2022, the rules of the competition and the by-laws of the evaluation committee have been reviewed in all NGO competitions, t.sk. application forms. Online information seminars have been put in place to ensure that NGOs are aware of funding opportunities, project application requirements and accountability procedures. Thanks to the modernization of the Society Integration Fund, the introduction of electronic solutions has increased significantly, almost all applications are submitted electronically, as well as almost all contracts are concluded with an electronic signature. In 2022-2023 it is planned to introduce a project management system that will modernize the submission, reporting and evaluation of applications.

15. Does your taxation system provide for a tax exception/relief/incentive in case of donations to CSOs?

In accordance with Enterprise income tax Law a taxpayer is entitled to apply an Enterprise income tax (EIT) relief for donations to a public benefit organisation which has been granted such status in accordance with the Public Benefit Organisation Law (the PBO Law).

The PBO Law provides that public benefit organisations are associations and foundations, the aim indicated in the articles of association, constitution or by-laws of which is public benefit activities, as well as religious organisations, which perform public benefit activities if such associations, foundations and religious organisations have been granted public benefit organisation status and if they use their income for activities of non-commercial nature and directed to ensuring public benefit activities.

Law On personal income tax (the PIT Law) provides the tax exemption for donations granted by a natural person to an association, foundation and religious organisation or the institution, which have been granted public benefit organisation status.

16. What is the legal framework applicable to donations for other EU countries or third countries to CSOs?

The EIT relief is available for the donations to a non-governmental organisations registered in another European Union Member State or a state of the European Economic Area with which Latvia has entered into a convention for the avoidance of double taxation and the prevention of fiscal evasion, if such convention has come into force, and this non-governmental organisation operates in the status equivalent to the conditions of a public benefit organisation in Latvia in accordance with laws and regulations of the relevant European Union Member State or a state of the European Economic Area

The PIT Law provides the PIT exemption for the donations of natural persons to the non-governmental organisation registered in another Member State of the European Union or European Economic Area state with which Latvia has entered into a convention regarding the avoidance of double taxation and the prevention of fiscal evasion, if the non-governmental organisation is operating in the status comparable to the conditions of the public benefit organisation of Latvia.

D – The work of the Member States to empower CSOs and rights defenders

17. Is there a structured dialogue policy between CSOs and public authorities at local, regional and national level? Is there a body representing the interest of CSOs? How is it composed and which are its competences?

At national level the main platform for dialogue is the Council for the Implementation of the Memorandum of Cooperation between the NGOs and Cabinet. The Memorandum is signed by 483 NGOs. The Council is headed by Director of the State Chancellery and an elected NGO representative. The Council includes 8 elected NGO representatives.

At the same time, NGOs have expressed the view that structured civic dialogue at national level needs to be established between civil society and the government in order to ensure an equal situation with social dialogue, the process of co-operation between employees, employers and the government, which is regulated and ongoing in Latvia.

18. What is the process of consultation of CSOs regarding legislative proposals having an impact on civil society and civic space?

It is up to each institution to choose whether to include NGOs in the working groups that draft legislation; Unless the legislative act is submitted for approval as a matter of urgency, NGOs and any person may participate in the public consultation as well as submit objections or proposals at any stage of the harmonization of the legal act.

Cabinet Regulation No. 606 Rules of Procedures of the Cabinet (adopted on 7 September 2021) provides that draft regulation affecting the development of the civil society and activities of associations and foundations, non-governmental organizations, (horizontal issues of the civil society, democratic culture, and human rights), including tax and financial issues, shall, prior to the examination thereof in the Cabinet, be submitted to the State Chancellery (Secretariat of the Council for the Implementation of the Memorandum of Cooperation between Non-governmental Organizations and the Cabinet) for examination at the Council for the Implementation of the Memorandum of Cooperation between Non-governmental Organizations and the Cabinet, reflecting in the annotation the issues decided at a meeting of the Council for the Implementation of the Memorandum of Cooperation between Non-governmental Organizations and the Cabinet accordingly.

19. Do you have an easily accessible one-stop-shop online platform in place, which regroups all consultations with CSOs and the public?

Yes, since September 2021, the Single Portal for Development and Harmonization of Draft Legal Acts or the TAP portal has started to work.

Information on possibilities for public involvement in the development of various legal acts and policy planning documents is available at https://tapportals.mk.gov.lv/public_participations.

More information on the portal is available at <https://www.mk.gov.lv/en/tap-portals>

20. Do you have any guidelines or standards on public participation?

Public participation is regulated by the following legal acts:

State Administration Structure Law (<https://likumi.lv/ta/en/en/id/63545-state-administration-structure-law>);

Rules of Procedures of the Cabinet (<https://likumi.lv/ta/en/en/id/325944-rules-of-procedures-of-the-cabinet>);

Guidelines:

Guidelines for participation in public administration
(<https://www.mk.gov.lv/lv/media/108/download>)

The guidelines are in the development and will be completed and published in 2022.

The guidelines are intended to support public administration - state and local authorities - to ensure effective and meaningful public participation in their work and decision-making, by promoting openness and inclusive and balanced decision making. The aim of the guidelines is to raise awareness of public participation and to provide practical support for the selection and organisation of appropriate forms of public participation.

The guidelines will be useful for employees of public and local authorities who work daily with projects of public interest, as well as for managers and political officials, by promoting good governance and trust of citizens in the government.

The guidelines will also be useful for the legislative authority whose decisions concern the public. The guidelines will also be valuable for citizens and non-governmental organisations to ensure the quality of public participation and make better use of the opportunities offered to engage in decision-making.

21. Are CSOs or, where relevant, NHRIs included in the committees set up to monitoring the implementation of EU funded programmes under the Common Provisions Regulation (CPR) and are they involved in the arrangements set up under the horizontal enabling condition to ensure compliance with the Charter? If so, what is their role in this context?

Regarding to compositions of the Monitoring Committee for the European Union Funds 2021-2027. programming period: in order to ensure the requirements of CPR the horizontal principle “Equality, Inclusion, Non-Discrimination and Respect for Fundamental Rights” has been established, the content and implementation of which is coordinated by the Ministry of Welfare and the Ministry of Justice and non-governmental sector to represent human rights interests will be represented by the Latvian Anti-Poverty Network EAPN-Latvia and the Association of People with Disabilities and their Friends APEIRONS. The Society Integration Fund and the Council of Memoranda of Cooperation between Non-Governmental Organizations and the Cabinet of Ministers (representing 483 NGOs, including those operating in the field of observance of equal and other principles) also participate.

Regarding to involvement of the CSOs or NHRIs in the arrangements set up under the horizontal enabling condition to ensure compliance with the Charter: there are guidelines for the implementing and monitoring horizontal principle “Equality, inclusion, non-discrimination and respect for fundamental rights (2021-2027)” (approved and published in April 2022) which calls all institutions involved in the management and implementation of EU funds to involve and consult relevant CSOs. Moreover, cooperation with the Ombudsman (NHRIs) on complaints and non-compliance with the Charter (equality, inclusion, non-discrimination and fundamental rights) in assessment and aggregation are also planned.