

Standing and operational space of non-governmental organisations (NGOs) in contributing to respecting and promoting fundamental rights in EU Member States

France 2017

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Table of contents

1	Regulatory environment for the work of non-governmental organisations	3
2	EU Member State government funding for non-governmental organisations – trends and developments 2011-2016	10
2.1	Overall amount of government funding.....	10
2.2	Distribution of government funding	12
2.3	Restrictions (or other changes) on NGO funding from other sources 17	
3	Access to the decision-making process for non-governmental organisations working on fundamental rights.....	19
4	Further information.....	23

1 Regulatory environment for the work of non-governmental organisations

Title of legislation and reference	Topic (please make reference to categories A-F see guidelines)	Effect on civil society (positive or negative) Please include reference to source of information
1. Law No. 2014-856 of 31 July 2014 relating to the social economy which modified the Law of 1 July 1901 relating to the Contract of Association	<p>C – Access to funding</p> <p>Associations that have been declared for at least three years and whose entire activities are mentioned in 1 (b) of Article 200 of the General tax code can now:</p> <p>a) Accept donations from living persons or bequeathed donations (before the entry into force of this law, only associations whose exclusive purpose was assistance, benevolence, or scientific or medical research could do this).</p> <p>b) Possess and administer all buildings acquired on a purely free basis (the new right).</p> <p>These provisions</p>	<p>Positive effect, as access to funding became broader.</p> <p>France, Law No. 2014-856 relating to the social economy (<i>Loi n° 2014-856 relative à l'économie sociale et solidaire</i>), 31 July 2014, Article 74, available at: www.legifrance.gouv.fr/affichTexte.do;jsessionid=AE2B5A4A7CB09854779831B5FF874781.tpdila22v_3?cidTexte=JORFTEXT000029313296&dateTexte=20140801.</p>

	<p>apply without the three-year condition for associations whose exclusive purpose is assistance, benevolence, or scientific or medical research, if these associations were declared before the date of promulgation of Law No. 2014-856 of 31 July 2014 relating to the social economy, and which had, at this same date, accepted a donation or obtained a favourable response to a request made on the basis of chapter V of Article 111 of Law No. 2009-526 of 12 May 2009 relating to the simplification and clarification of the law and easing of procedures.</p>	
<p>2. Law No. 2016-1917 of 29 December 2016 on finances for 2017</p>	<p>D – Taxation</p> <p>The law established an income tax credit on income donated to non-profit-</p>	<p>Positive effect, as this tax measure allows for cost savings.</p> <p>France, Law No. 2016-1917 on finances for 2017 (<i>Loi n° 2016-1917 de</i></p>

	<p>making organisations (Law of 1901 associations, foundations recognised for public utility, centres fighting cancer, trade unions, medical insurance companies).</p> <p>This tax credit applies to remuneration paid from 1 January 2017. It is imputed to the amount of income tax on salaries due in the year of payment of the remunerations taken into account, and the three subsequent years in the event of a surplus. Remuneration is taken into account within the limit of 2.5 times the minimum wage – €44,408 per annum.</p> <p>When the amount of the tax credit determined in one year exceeds the amount of income tax due in this same year, the surplus not charged constitutes a tax credit usable to</p>	<p><i>finances pour 2017</i>), 29 December 2016, available at: www.legifrance.gouv.fr/eli/loi/2016/12/29/ECFX1623958L/jo</p>
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	<p>dispense with income tax in the three following years.</p>	
<p>3. Order No. 2015-904 of 23 July 2015 on the simplification of the taxation system for associations and foundations</p>	<p>C – Accounting rules, Rules on the establishment and dissolution of associations</p> <p>The order introduced the possibility of transforming, without dissolution, foundations classed as legal entities (<i>personnalité morale</i>) into recognised foundations of public utility. The obligation to hold a statement of revenue and expenditure and financial accounts was removed.</p>	<p>Positive effect, accounting rules and rules on the establishment of associations were simplified.</p> <p>France, Order No. 2015-904 on the simplification of the taxation system for associations and foundations (<i>Ordonnance n° 2015-904 portant simplification du régime des associations et des fondations</i>), 23 July 2015, available at: www.legifrance.gouv.fr/affichTexte.do;jsessionid=7DEA64464E6D1E52FB4CBE368BA7E6A2.tpdila22v_3?cidTexte=JORFTEXT000030921208&dateTexte=20150724.</p>
<p>4. Order No. 2012-351 of 12 March 2012 relating to the legislative part of the internal security code</p>	<p>C – Dissolution of associations</p> <p>The order established the grounds for dissolving associations and de facto groups.</p> <p>An order taken in the Council of Ministers shall dissolve any</p>	<p>France, Order No. 2012-351 of 12 March 2012 relating to the legislative part of the internal security code (<i>Ordonnance n° 2012-351 relative à la partie législative du code de la sécurité intérieure</i>), 12 March 2012, available at: www.legifrance.gouv.fr/eli/ordonnance/2012/3/12/I OCD1129997R/jo#JORFSC TA000025498885.</p>

	<p>association or de facto group:</p> <ol style="list-style-type: none">1. Which provokes armed demonstrations in the streets, or;2. Which, through their military form and organisation present the characteristics of groups of combatants or private militias, or;3. Whose activity aims to obstruct measures concerning the restoration of republican legality, or;4. Whose purpose is to undermine the integrity of the national territory or to forcefully undermine the republican form of the government, or;5. Which are intended either to bring together individuals who have been convicted of collaboration with the enemy, or call for such collaboration, or;6. Which incite discrimination,	
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	<p>hatred or violence towards a person or a group of persons on account of their origin or their membership or non-membership of an ethnic group, nation, race or religion, or propagate ideas or theories which justify or encourage such discrimination, hatred or violence, or;</p> <p>7. Which engage in activities on French territory or from that territory to incite acts of terrorism in France or abroad.</p> <p>Maintaining or reforming a dissolved association or grouping or organising the maintaining or reforming of these, as well as organising a combatant group are outlawed under the conditions provided for in the Criminal Code.</p>	
<p>5. Law No. 2015-1501 of 20 November 2015 extending the application of Law No.</p>	<p>C – Dissolution of associations</p>	<p>France, Law No. 2015-1501 extending the application of law No. 55-385 of 3 April 1955</p>

<p>55-385 of 3 April 1955 relating to the state of emergency and reinforcing the effectiveness of its provisions</p>	<p>This law introduced an additional basis for the dissolution of associations and de facto groups.</p> <p>Associations or de facto groups which take part in acts leading to a serious breach of law and order or whose activities facilitate or encourage this shall be dissolved by an order taken in the Council of Ministers.</p> <p>Maintaining or reforming a dissolved association or grouping or organising the maintaining or reforming of these are outlawed by the conditions provided for in the Criminal Code.</p> <p>Measures taken on the grounds of this article do not cease to have effect at the end of the state of emergency.</p> <p>To prevent actions intended to maintain or reform a dissolved association or grouping, the</p>	<p>relating to the state of emergency and reinforcing the effectiveness of its provisions (<i>Loi n° 2015-1501 prorogeant l'application de la loi n° 55-385 du 3 avril 1955 relative à l'état d'urgence et renforçant l'efficacité de ses dispositions</i>), 20 November 2015, available at: www.legifrance.gouv.fr/affichTexte.do;jsessionid=D75C235293FA2F15682E55127C2CF3E5.tpdila18v_1?cidTexte=JORFTEXT000031500831&dateTexte=20151121.</p>
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	specialised intelligence services and the services indicated by the order taken in the Council of State may employ intelligence techniques.	
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2 EU Member State government funding for non-governmental organisations – trends and developments 2011-2016

2.1 Overall amount of government funding

Almost half of the budget for the association sector is from a public source, coming from communes, regions, departments, the state and social welfare bodies.

In 2011, the state, local communities and other public bodies paid € 42 billion to associations,¹ in 2012, € 34.3 billion were paid.²

80 % of associations do not receive any subsidies, “just 7% of associations receive 70% of all public subsidies”.³

¹ France, Investigations of the taxpayer (*Les enquêtes du contribuable*), Associations, a burden for taxpayers (*Les associations, un fardeau pour les contribuables*), 28 January 2015, available at: www.lesenquetesducontribuable.fr/2015/01/28/les-associations-un-fardeau-pour-les-contribuables/48761.

² France, Files of the taxpayer (*Les Dossiers du contribuable*), Associations, the subsidies scandal (*Associations, le scandale des subventions*), February 2013, available at: www.contribuables.org/wp-content/uploads/2013/02/DDC-subventions_aux_associations_1.pdf.

³ France, Files of the taxpayer (*Les Dossiers du contribuable*), Associations, the subsidies scandal (*Associations, le scandale des subventions*), February 2013, available at: www.contribuables.org/wp-content/uploads/2013/02/DDC-subventions_aux_associations_1.pdf.

Ministries granted to associations € 1.2 billion of subsidies in 2011; € 1.86 billion in 2012;⁴ € 2.1 billion in 2013;⁵ € 2.1 billion in 2014;⁶ € 2 billion in 2015⁷ (last published data).

The amount of funding granted to associations is widely criticised, as is the fact that the associations most generously funded by the ministries are mainly organisations created upon the initiative of the government, directed by civil servants, or under administrative supervision. "Under the pretext of seeking more flexible management processes, the State disguises these new organisations under the association label, which further complicates control by French citizens or their representatives of the use of public funds."⁸

"Although associations working in training and education received nearly 30% of funds, 211 million euros in 2011, associations charged with social action for administrative staff occupy second place, since they were granted 14.7% of the entirety of funding, that is to say more than 100 million euros to improve the living conditions of public agents and their families, in particular in the areas of catering, housing, childhood and leisure, as well as helping them to face difficult situations".⁹

⁴ France, Prime Minister (*Premier Ministre*), Budgetary Annex (*Jaune budgétaire*), available at: www.data.gouv.fr/fr/datasets/plf-jaune-associations-subventionnees/.

⁵ France, Prime Minister (*Premier Ministre*), Budgetary Annex (*Jaune budgétaire*), available at: www.data.gouv.fr/fr/datasets/plf-2015-jaune-effort-financier-de-letat-en-faveur-des-associations/.

⁶ France, Prime Minister (*Premier Ministre*), Budgetary Annex (*Jaune budgétaire*), available at: www.data.gouv.fr/fr/datasets/plf-2016-jaune-effort-financier-de-letat-en-faveur-des-associations/.

⁷ France, Prime Minister (*Premier Ministre*), Budgetary Annex (*Jaune budgétaire*), available at: www.data.gouv.fr/fr/datasets/projet-de-loi-de-finances-pour-2017-plf-2017-jaune-effort-financier-de-letat-en-faveur-des-associations/.

⁸ France, Files of the taxpayer (*Les Dossiers du contribuable*), Associations, the subsidies scandal (*Associations, le scandale des subventions*), February 2013, available at: www.contribuables.org/wp-content/uploads/2013/02/DDC-subventions_aux_associations_1.pdf; France, Humann, S. These very 'dear' ['expensive'] associations ('Ces très "chères" associations'), *Le Figaro*, 26 June 2012, available at: www.lefigaro.fr/conjoncture/2012/06/29/20002-20120629ARTFIG00476-ces-tres-cheres-associations.php; France, Files of the taxpayer (*Les enquêtes du contribuable*), Associations, a burden for taxpayers (*Les associations, un fardeau pour les contribuables*), 28 January 2015, available at: www.lesenquetesducontribuable.fr/2015/01/28/les-associations-un-fardeau-pour-les-contribuables/48761.

⁹ France, Bonnard, J., 'Associations: which benefit from subsidies? (*Associations: à qui profitent les subventions?*)', *Le Monde*, 1 July 2013, available at: www.lemonde.fr/politique/visuel/2013/07/01/associations-a-qui-profitent-les-subventions_3430228_823448.html.

Associations have suffered the consequences of state and local community budgetary cuts in recent years.¹⁰ However, as the Commission of Inquiry of the French National Assembly (*Commission d'enquête de l'Assemblée Nationale*) underlines, the amount of tax expenditure for the benefit of associations increased considerably. According to the Commission of Inquiry, tax reductions, employment policies in terms of state-aided contracts (*contrats aidés*) and support for civil service contracts testify to a re-engagement of the state in new forms of intervention and support for associations.¹¹

According to estimates by the Citizen Associations Collective (*Collectif des Associations Citoyennes*), the decrease in percentages of public financing to associations is:¹²

2014	2015	2016	2017
-3.60 %	-9.25 %	-10.20 %	-11.30 %

2.2 Distribution of government funding

The annual budgetary documents – the '*jaune budgétaire*' (budgetary annex) – provide an integral list of associations receiving subsidies from ministries and the amount received.

¹⁰ France, Europe 1, Lower subsidies: associations in danger?, (*Baisse des subventions: les associations en danger?*), 20 November 2014, available at: www.europe1.fr/emploi/la-rigueur-menace-les-emplois-associatifs-2294385; France, Tchernonog, V., 'The association sector and its financing (*Le secteur associatif et son financement*)', *Informations sociales*, 2012/4, No.°172, available at: www.cairn.info/revue-informations-sociales-2012-4-page-11.htm.

¹¹ France, National Assembly (*Assemblée Nationale*), Report on behalf of the Commission of Inquiry to study the difficulties of the association sector in the current crisis, to propose concrete and future responses so that associations can carry out their missions, maintain and develop jobs related to their activities, and thrive in local life and with citizens and reinforce the social fabric (*Rapport au nom de la Commission d'enquête chargée d'étudier les difficultés du monde associatif dans la période de crise actuelle, de proposer des réponses concrètes et d'avenir pour que les associations puissent assurer leurs missions, maintenir et développer les emplois liés à leurs activités, rayonner dans la vie locale et citoyenne et conforter le tissu social*), 20 November 2014, available at: www.assemblee-nationale.fr/14/rap-eng/r2383-ti.asp#P685_73747.

¹²France, Citizen Associations Collective (*Collectif des Associations Citoyennes*), Incidence of budgetary restrictions on associations (*Incidence des restrictions budgétaires sur les associations*), available at: www.associations-citoyennes.net/?p=4664.

Field	Amount in 2011 (€ M) ¹³	Amount in 2012 (€ M) ¹⁴	Amount in 2013 (€ M) ¹⁵	Amount in 2014 (€ M) ¹⁶	Amount in 2015 (€ M) ¹⁷
Culture	€ 195.3	€ 443.8	€ 419.7	€ 416.6	€ 407
Sport, youth and community life	€ 158.1	€ 161.6	€ 148.6	€ 154.4	€ 153.3
Higher education and research	€ 151.6	€ 164.3	€ 209.3	€ 142.7	€ 160.3

¹³ France, Ministry of Economy and Finance (*Ministère de l'économie et des finances*) (2014), The State's financial assistance to associations (*Effort financier de l'Etat en faveur des associations*), www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2014/pap/pdf/jaunes/jaune2014_asso2014_tome1.pdf; France, Files of the taxpayer (*Les Dossiers du contribuable*), Associations, the subsidies scandal (*Associations, le scandale des subventions*), February 2013, available at: www.contribuables.org/wp-content/uploads/2013/02/DDC-subventions_aux_associations_1.pdf; France, Bonnard, J., 'Associations: which benefit from subsidies?' (*Associations: à qui profitent les subventions?*), *Le Monde*, 1 July 2013, available at: www.lemonde.fr/politique/visuel/2013/07/01/associations-a-qui-profitent-les-subventions_3430228_823448.html.

¹⁴ France, Ministry of Economy and Finance (*Ministère de l'économie et des finances*) (2015), The State's financial assistance to associations (*Effort financier de l'Etat en faveur des associations*), available at: www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/pap/pdf/jaunes/jaune2015_asso_tome1.pdf.

¹⁵ France, Ministry of Economy and Finance (*Ministère de l'économie et des finances*) (2016), The State's financial assistance to associations (*Effort financier de l'Etat en faveur des associations*), available at: www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/pap/pdf/jaunes/jaune2016_asso_tome1.pdf.

¹⁶ France, Ministry of Economy and Finance (*Ministère de l'économie et des finances*) (2016), The State's financial assistance to associations (*Effort financier de l'Etat en faveur des associations*), available at: www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2016/pap/pdf/jaunes/jaune2016_asso_tome1.pdf.

¹⁷ France, Ministry of Economy and Finance (*Ministère de l'économie et des finances*) (2017), The State's financial assistance to associations (*Effort financier de l'Etat en faveur des associations*), available at: www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017_asso_tome1.pdf.

School education	€ 117.7	€ 138.5	€ 415.2	€ 406.1	€ 414.4
Work, employment	€ 98.6	€ 450	€ 460.9	€ 472.6	€ 457.5
Ecology, sustainable development	€ 85.6	€ 90.4	€ 71.6	€ 70.6	€ 72
Management of public financing and human resources	€ 83.6	€ 71.5	€ 74.1	€ 79.0	€ 74.6
Economy	€ 45.2	€ 43.7	€ 41.7	€ 33.6	€ 26.1
Agricultural and rural development	€ 45.1	€ 47.9	€ 44.9	€ 53.3	€ 48.8
Immigration, asylum and integration	€ 45	€ 14.6	€ 12.2	€ 10.7	€ 8.6
Media, cultural industries	€ 32	€ 50.8	€ 48.1	€ 45.1	€ 43.9
Public help to development	€ 29.6	€ 14.6	€ 22.3	€ 30.7	€ 24.2
Justice	€ 29.1	€ 27.7	€ 29.3	€ 31.4	€ 35.1
Town and housing	€ 28.5	€ 31.3	€ 44.2	€ 51.2	€ 37.3
Agriculture, food, fishing, countryside and regional planning	€ 17	€ 21.5	€ 26.1	€ 22.9	€ 21.1
Governmental action	€ 14.9	€ 15	€ 15.2	€ 14.3	€ 21.1
Solidarity, equality	€ 14.2	€ 14.4		€ 27.2	€ 23.4
Foreign affairs	€ 10.3	€ 12.4	€ 11.7	€ 7.3	€ 6.4
Health	€ 5.6	€ 15.5			

Air operations	€ 4.8	€ 4.9	€ 4.2	€ 4.5	€ 4.9
Overseas	€ 4.2	€ 1.3	€ 2.1	€ 1.9	€ 2.1
Security	€ 3.7	€ 3.9	€ 4.0	€ 7.8	€ 6.4
Defence	€ 3.5	€ 5.5	€ 4.2	€ 3.7	€ 3.6
War veterans	€ 3.1	€ 2.8	€ 3.6	€ 4.7	€ 2.8
State administration	€ 2.6	€ 2.4		€ 4.7	€ 4.9
Civil security	€ 0.6	€ 0.7	€ 0.4		
Local politics	€ 0.2	€ 3.2	€ 3.4	€ 4.3	€ 2.8
State advice	€ 0.1	€ 0.1	€ 0.1		

Government funding for associations working in the area of immigration, asylum and integration decreased sharply from 2011 to 2015. On the contrary, it increased in the area of justice, solidarity and equality.

The 15 highest state subsidies to associations in 2015.¹⁸

Name of the association	Amount received in €
National association for the vocational training of adults (Association nationale pour la formation professionnelle des adultes)	88,908,000
Association for joint fund management (Association de gestion du fonds paritaire)	32,600,000
National association for research and technology (Association nationale de la recherche et de la technologie)	28,971,290

¹⁸ France, Ministry of Economy and Finance (*Ministère de l'économie et des finances*)(2017), The State's financial assistance to associations (*Effort financier de l'Etat en faveur des associations*), available at: www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2017/pap/pdf/jaunes/jaune2017_asso_tome1.pdf.

Outdoor education finances (Education plein air Finances)	25,985,569
The Teaching League (Ligue de l'enseignement)	25,230,000
Association for the housing of financial administrations staff (Association pour le logement du personnel des administrations financières)	20,916,200
Philharmonic Association (Association Philharmonie)	18,222,926
Association for the management of guaranteed press wages (Association de gestion de la Caisse Presse de salaire garanti)	17,198,545
Decorative arts (Les arts décoratifs)	15,475,170
Livestock-breeders' Institute (Institut de l'élevage)	11,314,676
Plant Institute (Institut du végétal)	10,389,513
Association for the management of financial administration restaurants (Association pour la gestion de la restauration des administrations financières)	10,120,000
Aguesseau Foundation (Fondation d'Aguesseau)	9,630,000
French association of standardisation (Association française de normalisation)	9,029,903
Formiris association (Association Formiris)	8,674,000

These figures show that associations which offer services receive the highest subsidies. This situation has not changed since 2012.¹⁹ The

¹⁹ France, Ministry of Economy and Finance (*Ministère de l'économie et des finances*) (2016), The State's financial assistance to associations (*Effort financier de l'Etat en faveur des associations*), available at: www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2016/pap/pdf/jaunes/jaune2016_asso_tome1.pdf; France, Ministry of Economy and Finance (*Ministère de l'économie et des finances*) (2016), The State's financial assistance to associations (*Effort financier de l'Etat en faveur des associations*), available at: www.performance-publique.budget.gouv.fr/sites/performance-publique/files/farandole/ressources/2016/pap/p

advocacy association 'France land of exile' (*France Terre d'Asile*) occupied fifth place (€ 26,538,250) in 2011, but is no longer on the list of the 15 most subsidised associations.²⁰

2.3 Restrictions (or other changes) on NGO funding from other sources

Access to funding for non-governmental organisations (NGOs) has become broader since the modification of the Law of 1 July 1901 relating to the Contract of Association in 2014²¹ (see Section 1).

The High Council for community life proposed different measures to develop private funding of NGOs.²² The measures proposed aim to:

- 1) Facilitate the development of activities and, in particular:
 - (i) to support the development of revenue generating activities by realigning the relationship between revenue generating and non-revenue generating activities;
 - (ii) to raise the threshold of commercial tax liability for associations which have accessory revenue generating activities;
 - (iii) to remove the automatic tax link between VAT, corporation tax and the Territorial Economic Contribution (*Contribution Economique Territoriale*);

[df/jaunes/jaune2016_asso_tome1.pdf](#); France, Ministry of Economy and Finance (*Ministère de l'économie et des finances*) (2015), The State's financial assistance to associations (*Effort financier de l'Etat en faveur des associations*), available at: www.performance-publique.budget.gouv.fr/sites/performance_publique/files/farandole/ressources/2015/pap/pf/jaunes/jaune2015_asso_tome1.pdf.

²⁰ France, Bonnard, J., 'Associations: which benefit from subsidies?' (*Associations: à qui profitent les subventions?*), *Le Monde*, 1 July 2013, available at: www.lemonde.fr/politique/visuel/2013/07/01/associations-a-qui-profitent-les-subventions_3430228_823448.html.

²¹ France, Law No. 2014-856 relating to the social economy (*Loi n° 2014-856 relative à l'économie sociale et solidaire*), 31 July 2014, Art. 74, available at: www.legifrance.gouv.fr/affichTexte.do;jsessionid=AE2B5A4A7CB09854779831B5FF874781.tpdila22v_3?cidTexte=JORFTEXT000029313296&dateTexte=20140801.

²² France, High Council for community life (*Haut Conseil à la vie associative*), Final report on private sector funding (*Rapport définitif sur le financement privé du secteur associatif*), 13 March 2014, available at: www.associations.gouv.fr/IMG/pdf/hcva-rapport_definitif_financement.pdf.

- (iv) to make compensation concerning the tax credit for competitiveness and employment (CICE) more equitable for associations for the amount of the rebate on wages tax and the methods for its application.

2) To create new conditions for the consolidation and development of the voluntary sector:

- (i) to facilitate the reinforcement of organisations' own funds; to adapt banking tools for associations (association status);
- (ii) to reinforce organisations' own funds by retaining surpluses;
- (iii) to facilitate project financing by loans between associations of the same group;
- (iv) to develop taxation adapted to time deposits;
- (v) to facilitate the creation of ethical funds by relaxing criteria for social enterprises or businesses;
- (vi) to secure mergers, divisions, partial contributions of assets on the legal level and the tax level.

3) To secure and develop public generosity and the patronage by companies:

- (i) to simplify the framework for appealing to public generosity;
- (ii) to remove the concept of a restricted circle of people (organisations not being considered as of general public interest when they work for the benefit of a restricted circle of people);
- (iii) to extend tax deductions for solidarity on wealth and donations made to recognised associations of public utility (*Associations Reconnues d'Utilité Publique*) (ARUP);
- (iv) to secure the sector by harmonising laws;
- (v) to develop participative financing;
- (vi) to support the emergence of innovating financing.

4) Other measures are:

- (i) to secure the exemption of the transport payment;
- (ii) to facilitate donations from bequests;

- (iii) to encourage patronage by small and medium-sized companies (SME);
- (iv) to reinforce the financing of projects with innovative banking tools: bank loans, bank stock for a specific mission;
- (v) to assign a part of unclaimed assets in bank accounts to development funds for the voluntary sector (Fonds de développement de la Vie Associative).

3 Access to the decision-making process for non-governmental organisations working on fundamental rights

Title of legislation/policy	Reference	Short summary (max 500 characters)
Thinking together about the democracy of tomorrow (<i>Réfléchir ensemble à la démocratie de demain</i>)	France, Economic, Social and Environmental Council (<i>Conseil économique, social et environmental</i>) (2013), Thinking together about the democracy of tomorrow available at: www.lecese.fr/travaux-publies/reflechir-ensemble-la-democratie-de-demain	<p>According to the Economic, Social and Environmental Council, more permanent forms of interaction should be put in place between those governed and those governing, to make it possible for citizens to be more involved in politics and to increase their role in decision making.</p> <p>To achieve this, four complementary and non-exhaustive themes were identified:</p> <ol style="list-style-type: none"> 1. to progress with measures aimed at organising citizen participation which should not be limited to the local level; 2. to develop the potential of e-democracy; 3. to consolidate the role of organised civil

		<p>society (advisory councils at the local, national and European levels);</p> <p>4. to make lobbying more transparent.</p>
<p>Public Consultation on the Bill relating to equality and citizenship (<i>Consultation citoyenne sur le Projet de loi relative à l'égalité et à la citoyenneté</i>).</p>	<p>France, Law No. 2017-86 relating to equality and citizenship (<i>Loi n° 2017-86 relative à l'égalité et à la citoyenneté</i>), 27 January 2017, available at: www.legifrance.gouv.fr/affichTexte.do;jsessionid=5A2DB7BC34AB5CE76DF43C70D2B4B9E6.tpdila22v_3?cidTexte=JORFTEXT000033934948&categorieLien=id</p> <p>Consultation: www.egalite-citoyennete-participez.gouv.fr/</p>	<p>The government launched a public consultation on the Bill relating to equality and citizenship. Through this consultation, citizens were invited to make proposals and to voice their opinion on the wide topics of the bill: engagement, youth, diversity and living conditions, the fight against discrimination, and learning the French language. This consultation was held from 9 May to 1 June 2016.</p>
<p>Public consultation on the Bill for real equality between women and men (<i>Consultation citoyenne sur le Projet de loi pour l'égalité réelle entre les femmes et les hommes</i>)</p>	<p>France, Law No. 2014-873 for real equality between women and men (<i>Loi n° 2014-873 pour l'égalité réelle entre les femmes et les hommes</i>), 4 August 2014, available at: www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000029330832</p> <p>Consultation: www2.assemblee-nationale.fr/consultations-</p>	<p>Between 4 and 17 October 2013, the French National Assembly consulted citizens on public policy for equality between women and men.</p> <p>Through this consultation, carried out under the aegis of a working group which included members of parliament, academics and representatives from associations, citizens were invited</p>

	citoyennes/evaluation-de-la-loi-du-4-aout-2014-sur-l-egalite-reelle-entre-les-femmes-et-les-hommes	<p>to contribute to assessing public policy, thus widening their association with parliamentary work.</p> <p>Internet users were invited to give their assessment of public action for equality between women and men, on five themes:</p> <ol style="list-style-type: none"> 1. the definition of the objectives of the policy for equality between women and men; 2. the place and image of women in audio-visual media and on the internet; 3. sharing parental responsibilities; 4. the fight against unpaid alimony; 5. protection against domestic violence.
<p>National plan for transparent and collaborative public action 2015-2017</p> <p>Halfway self-assessment report for the 'transparent and collaborative public action' action plan for France 2015-2017</p>	<p>France, National plan for transparent and collaborative public action 2015-2017 (<i>Plan national pour une action publique transparente et collaborative 2015-2017</i>) (2015), available at: www.opengovpartnership.org/sites/default/files/2015%2007%2009_Plan%20gouvernement%20ouvert%20FR</p>	<p>In April 2014, France joined the Open Government Partnership, which promotes transparent and more open public action with participation and collaboration between the public authorities and civil society. The National plan for transparent and collaborative public action 2015-2017 (<i>Plan national pour</i></p>

	<p>%20Version%20Finale.pdf</p> <p>www.opengovpartnership.org/country/france</p> <p>France, Halfway self-assessment report for the 'transparent and collaborative public action' action plan for France 2015-2017 (Rapport d'autoévaluation à mi-parcours du Plan d'action pour la France 2015-2017 "Pour une action publique transparente et collaborative")(2016), available at: https://suivi-gouvernement-ouvert.etalab.gouv.fr/fr/</p>	<p><i>une action publique transparente et collaborative 2015-2017</i>) was adopted. One of the themes of the plan is to consult, listen and co-produce public action, through renewed participation measures, but also by involving citizens in the production of public action. To modernise and enhance democracy, the conditions must be created for constant exchange with citizens, associations and enterprises, from the identification of local problems (engagement 10) to the development of the law (engagement 12). Citizens also become part of the evaluation of public policies (engagements 13 and 14).</p> <p>The plan also has provisions to ensure accountability, improve transparency, restore trust and make better public policies; open digital resources for economic and social innovation thanks to new means to produce and share data and calculation models as digital administration is a remarkable way to enhance proximity and</p>
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		<p>efficiency in public action; opening up the administration itself will favour citizen engagement in support of the public sector and in schools in particular; to apply open government tools and policies to the environmental challenge, as this is one which is particularly well adapted to these new means and principles in governance.</p> <p>The halfway self-assessment report for the action plan was published in 2016.</p>
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4 Further information

Law No. 2017-86 of 27 January 2017 relating to equality and citizenship provided for the possibility for children to freely sign up with the association of their choice. It also provided for the possibility for any child to create and administer an association, and to do this without prior parental consent from 16 years of age.²³

²³ France, Law No. 2017-86 relating to equality and citizenship (*Loi n° 2017-86 relative à l'égalité et à la citoyenneté*), 27 January 2017, Art. 43, available at: www.legifrance.gouv.fr/affichTexte.do;jsessionid=5A2DB7BC34AB5CE76DF43C70D2B4B9E6.tpdila22v_3?cidTexte=JORFTEXT000033934948&categorieLien=id