# DRAFT GENERAL COMMENT NO.38 ON FREEDOM OF ASSOCIATION - SUBMISSION BY THE INTERNATIONAL NETWORK OF CIVIL LIBERTIES ORGANIZATIONS (INCLO)


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| Word count: | 3,463 |


Re: Call for comments - Draft GC No. 38 on Art. 22 (the right to freedom of association)

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## INTRODUCTION

1. This written contribution is submitted by the International Network of Civil Liberties Organizations ('INCLO') on behalf of our members in response to the call for comments regarding Draft General Comment No. 38 on Article 22 (Freedom of Association) of the International Covenant on Civil and Political Rights.

2. INCLO members commend the Human Rights Committee for a robust draft General Comment. This submission proposes several concrete suggestions to secure the widest protection of the right, particularly:
    a. Ensuring a wide-ranging definition of association (paras. 7 & 12).
    b. Strengthening language on 'foreign agent'-style laws (para. 8).
    c. Expanding language on surveillance technologies to reflect their growing impact on freedom of association (para. 11).
    d. Recognizing a positive obligation to regulate private actors in the digital sphere (para. 37).
    e. Clarifying the obligations of States with regards to extraterritorial sanctions (paras. 32 and 33).
    f. Addressing the misuse of counter-terror laws, and securing explicit protection for civil disobedience (paras. 40 & 43).
    g. Introducing a positive obligation with regards to SLAPPs (para. 38).

## ABOUT INCLO

3. INCLO is a network of 16 independent, national human rights organizations in the North and South that work together to promote fundamental rights and freedoms. Our submission is based on the experiences of INCLO members given their unique knowledge of the domestic contexts within which they operate. This written contribution is endorsed by 13 INCLO members.[1]

## DEFINITION OF ASSOCIATION (PARAS. 7 & 12)

4. INCLO members welcome the broad scope given to the concept of association in the draft. This includes the recognition that the right to freedom of association applies to all forms of association, irrespective of how formal or institutionalized their structure may be, and that it is not dependent on authorization or legal recognition by States.

[1] The INCLO members who endorsed this submission are: Agora (Russia), the Canadian Civil Liberties Association (CCLA, Canada), Centro de Estudios Legales y Sociales (CELS, Argentina), Conectas Direitos Humanos (Brazil), Dejusticia (Colombia), Irish Council for Civil Liberties (ICCL, Ireland), the Kenya Human Rights Commission (KHRC, Kenya), KontraS (Indonesia), the Legal Resources Centre (LRC, South Africa), Liberty (United Kingdom), the Human Rights Law Centre (HRLC, Australia), the Human Rights Law Network (HRLN, India), and the Hungarian Civil Liberties Union (HCLU).

5. **Para 12: Replace 'entity' with 'group of persons or entities'.** Defining associations as 'entities' can be overly restrictive, as the term 'entity' normally implicates the existence of an independent organizational structure.[2] This is in tension with looser but still protected forms of association, such as informal groups and social movements.[3] We recommend using a broader term, such as '*group of individuals or any legal entities*'. This follows language from the UN Special Rapporteur on the rights to freedom of association and peaceful assembly.[4]

6. **Para. 12: Remove the 'licit goal' requirement.** The definition provided by the draft requires that associations pursue 'common licit goals, interests, or activities'. To the best of our knowledge, the element of licitness is not included in the jurisprudence of the Human Rights Committee, and it is excluded from the definitions provided by the UN Special Rapporteur on the rights to freedom of association and assembly[5] and by the Secretary General,[6] which simply indicate that associations ought to pursue 'a field of common interest'.

7. If introduced in the definition, the licit goal requirement may be instrumentalised by States to target organizations that pursue activities permitted under international human rights law, but prohibited under domestic legislation.[7] Accordingly, we recommend removing the word 'licit' from the definition.

## 'FOREIGN AGENT' STYLE LAWS (PARA. 8)

8. Foreign agent-style laws (also called 'foreign representatives', 'transparency', or 'protection of sovereignty' laws) are often used to target associations because of the subject-matter of their activities, or because they receive funding from philanthropic organizations based abroad. These laws often require organizations to register with the government or provide extensive reporting. In practice, they are used to target organizations critical of current governments and political regimes, or simply defend human rights. This also, worryingly, extends to trade unions.[8] These laws lay out not only administrative rules, but frameworks that call into question the legitimacy of civil society organizations by framing them as representatives of foreign interests. They have gained traction alongside democratic decline.[9]

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[2] See Cambridge Dictionary definition here.
[3] The broad definition of association is particularly important in non-democratic contexts, as registering a legal entity may, and frequently can be impossible by many States Parties.
[4] UN Doc. A/HRC/20/27, para. 51
[5] UN Doc. A/HRC/20/27, para. 51
[6] UN Doc. A/59/401, para. 46.
[7] Some well-known examples include the banning of: Anti-Corruption Foundation (2025, Russian Federation); Addameer and Al-Haq (2021, Palestine); Belarusian Helsinki Committee (2021, Belarus); and Palestine Action (2025, United Kingdom), amongst others.
[8] See ILO's Committee on Freedom of Association, *Confederation of Labour of Russia (KTR) v Russia*, Case no 3313.
[9] ICNL, *Foreign Influence Registration Laws and Civil Society: An Analysis and Responses* (2025), 2.

9. We suggest including new language in para. 8 to better address what 'foreign agent' style laws entail, to provide interpretative guidance and to prevent such laws from being used to interfere with freedom of association. This clarity is essential because many governments use different terminology - deliberately avoiding the phrase 'foreign agent' - to disguise the restrictive nature of these laws. This language could be as follows:

> '*"Foreign agent" laws (also called "foreign representatives", "transparency", "protection of sovereignty" laws) target associations based on their foreign funding or the subject-matter of their activities. These laws require associations to register with the executive, provide extensive reporting, or label their publications, amongst others. Because they subordinate human rights to national sovereignty and aim to undermine the legitimacy of civic associations, such laws are incompatible with the foundational logic of the ICCPR which refers to the "universal respect" in the Preamble.*'

## SURVEILLANCE TECHNOLOGIES AND THE DIGITAL SPHERE (PARAS. 11 & 37)

10. INCLO members welcome the clear recognition that Article 22 applies equally online and offline, and that surveillance technologies can have a chilling effect (para. 11). However, we believe that the rapid escalation in the use of surveillance technologies and their capacity to limit association at a much larger scale than traditional surveillance tools[10] warrants more attention.

New paragraph on surveillance technologies

11. We recommend that the text outlines what 'new technologies' means in the context of freedom of association, and how these technologies actually impact that right. The draft could list surveillance technologies that are deployed by states to map, monitor, and disrupt civil society organizations, including artificial intelligence-powered tools,[11] biometric systems, and communications interception/access such as the use of Spyware, social media monitoring and attempts to break encryption.[12]

12. We also recommend that the draft notes that surveillance technologies do not only have a chilling, anticipatory effect (as noted in para. 11). They are also used for direct suppression, frequently

[10] See April 2026 joint statement by five special procedure mandates.
[11] For instance, facial recognition technology, drones, body worn cameras, or automated number plates recognition.
[12] Gina Romero et al, *"Pushed Into the Shadows": Evidencing Digital Surveillance Chilling Effects and the Erosion of the Rights to Freedom of Assembly and of Association* (2026); Pedro Vaca Villarreal, *The Impact of Digital Surveillance on Freedom of Expression in the Americas* (2025), 24-25.

enabling arbitrary detention, targeted harassment, and human rights violations in the physical sphere, which is intimately intertwined with the digital one.[13]

13. A robust interpretation of freedom of association in the digital age must treat secure communications as a tool to enable rights - one that States have an obligation to protect. Encrypted communications are the infrastructure for free association.[14] When States mandate backdoors, compel decryption, or legislate to weaken encryption, they are directly interfering with the conditions necessary for associations to act without fear of surveillance, leaving individuals more susceptible to being identified, and therefore to harassment and rights violations.

14. Lastly, anonymity must be recognised as a fundamental safeguard to freedom of association, as it protects against risks of retaliation, discrimination, and intimidation. This would align the text with General Comment no. 37 (paras. 60 to 62), and reports by UN human rights experts.[15]

15. To illustrate the above, the following paragraph is proposed following para. 11:

> '*Surveillance technologies, including artificial intelligence-enabled tools such as facial recognition, biometric data collection systems, and communications interception software, can be deployed to monitor and disrupt the activities of associations. Measures that undermine encrypted communications impair the ability of individuals to associate anonymously or to exercise control over the disclosure of their identity. Such practices do not only have a chilling effect, but can be used for direct, outright suppression of association*'.

<u>Safeguards in the use of surveillance technologies</u>

16. We recommend that the General Comment also requires States to: provide clear procedural safeguards for mass or indiscriminate surveillance, including effective independent oversight during the authorisation procedure; ensure transparency about the criteria used to collect, use, and store the information gathered; and provide effective remedies against abuse. Human rights defenders, trade unionists, and marginalized/vulnerable communities (such as LGBTIQ+ movements) are often the targets of disproportionate and stigmatizing surveillance, which demands special protection by States.

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[13] For a case of surveillance technologies used both for a chilling effect and to enable harassment and intimidation, see: Paul Mudau, The ramifications of communication surveillance laws on human rights pertinent to elections in Zimbabwe (2025).

[14] This has been recognised by the UN Special Rapporteur on freedom of expression and opinion, UN Doc. A/HRC/29/32, para. 56.

[15] See: the reports by the special mandate on freedom of expression and opinion (UN Doc. A/HRC/29/32 and A/HRC/41/41), and 2026 report by UN special rapporteur of freedom of peaceful assembly and association, referenced in n 10 (no UN Doc yet).

17. Lastly, the draft could note that mass collection and bulk retention of personal data, both by States and by global technology companies, pose serious threats to the right to privacy and, by extension, hampers the ability of individuals to organise and freely associate.

Positive obligations: Regulate private actors in the digital sphere (Para. 37)

18. INCLO members welcome para. 37 regarding the State's obligation to investigate human rights abuses perpetrated by private actors, such as digital and social media companies. We encourage the Committee to expand this by recognizing that States also have a positive obligation to regulate the development of digital technologies, including artificial intelligence, to ensure they do not interfere with freedom of association.

19. Furthermore, the draft could address how private actors interfere with the exercise of freedom of association in the digital sphere, including through algorithmic manipulation,[16] political microtargeting,[17] and both biased moderation and over- moderation.[18] The draft could address the risks of delegating content governance to technology platforms, as well as reports of State and platform cooperation to suppress specific movements, such as Palestine solidarity group.

20. It should be noted that platform moderation systems can perform poorly in non-Western languages, as well as in languages other than English. As a consequence, harmful content targeting associations circulates freely while legitimate speech by those same actors is incorrectly flagged or suppressed.[19] For associations operating in minority or local languages, primarily in the Global South, this amounts to a structural form of content suppression.

Internet shutdowns (paras. 30 to 32)

21. We recommend that the exploration of negative obligations explicitly mentions the practice of government-ordered Internet and social media shutdowns, of which 313 were reported in 2025 alone,[20] particularly during election periods.[21] Shutdowns make it difficult for individuals to associate, thereby driving individuals out of civic space, and impairing the right to freedom of association.

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[16] Co-Creation Hub and the African Internet Rights Alliance, *The Unseen Electorate: How Social Media Algorithms Affect Voting in Africa* (2026), 26-41.
[17] Tactical Tech, 'Shrinking Civil Space: A Digital Perspective' accessed 12 June 2026.
[18] Co-Creation Hub and the African Internet Rights Alliance, *The Unseen Electorate: How Social Media Algorithms Affect Voting in Africa* (2026), 34.
[19] See n 16.
[20] See Access Now's tracker here.
[21] An example of such a measure was the Tanzanian government's imposition of internet restrictions ahead of the country's 29 October 2025 general election. Included in these restrictions was the imposition of a 90-day suspension on 'Jamii Forums,' a critical digital platform promoting civil rights, social justice, democracy and good governance through user-generated content. For more information, see Human Rights Watch, *World Report 2026: Tanzania* (2026).

## EXTRATERRITORIAL SANCTIONS (PARAS. 32 & 36)

22. In recent years, several States have imposed extraterritorial sanctions on human rights defenders, international tribunals and organizations because of their human rights work. A notable example is the United States' programme of sanctions against individuals or associations that are part of or engage with the International Criminal Court.[22] Listed individuals, including three Palestinian human rights organizations,[23] have had all assets within the United States frozen, and US persons and organizations are prohibited from engaging with them. As a consequence, a targeted person or organization cannot have access to basic financial and technological services provided by companies that are either based in the United States or hold assets there, namely the overwhelming majority of service providers, who reportedly over-comply out of fear of being subject to penalties themselves.[24]

23. These sanctions bear a severe impact on freedom of association on two levels. First, directly targeted organizations see their existence under question, as they lose access to essential financial and technological services, and to financial donors and close partners.[25] Secondly, sanctions make it extremely risky for *other* human rights defenders and organizations to associate with them in any form, lest they may also be cut off from critical services, or be subject to penalties in the United States.

24. These sanctions also have a severe impact on individuals and organizations outside the United States.[26] In that regard, we urge the Committee to recognize that Member States have a positive obligation to protect those under their jurisdiction from the reach of such sanctions, something they have notoriously failed to do so far.[27]

- **Para. 32, Negative obligation.** We suggest adding at the end '*The practice of subjecting human rights defenders, lawyers, or judges to extraterritorial sanctions that cut them off from essential services, financial, technological or otherwise, is also prohibited*'.

- **Para. 36. Positive obligation**. We suggest adding at the end '*and when they are being targeted by extraterritorial sanctions that cut them off from essential services, financial, technological or otherwise'*.

[22] Exec. Order No. 14203 (February 6, 2025).
[23] U.S. Department of State 'Sanctioning Foreign NGOs Directly Engaged in ICC's Illegitimate Targeting of Israel' (September 4, 2025).
[24] Coalition for the International Criminal Court, *Criminalising Accountability: The US Lawfare Against the International Justice System* (2026).
[25] Ibid.
[26] Ibid.
[27] Ibid.

## MISUSE OF COUNTER-TERRORISM MEASURES (PARAS 30 & 43)

New paragraph on the misuse of counter-terror measures

25. Experience across jurisdictions demonstrates how counter-terrorism legislation is being applied to non-terrorist groups as a tool to limit lawful association. Domestic counter-terrorism legislation often includes an overbroad statutory definition of terrorism that is used to justify giving police additional powers to arrest and detain individuals and limit association. In some jurisdictions, States have designated organizations as 'terrorist' that plainly only conduct peaceful advocacy and campaigning.[28] In others, States have targeted associations that engage in civil disobedience and direct action, such as environmental[29] and Palestine solidarity groups. This may include organizations that have engaged at some point in activities, such as property destruction, that may constitute a criminal offence but do not meet the threshold required to reasonably be considered terrorism (namely, serious criminal acts, including against civilians, committed with the intent to cause death or serious bodily injury, or the taking of hostages),[30] and therefore do not justify the use of exceptionally rights-restrictive powers and offences. In some cases, terrorist designation is clearly guided by domestic politics.[31] [32]

26. The impacts on freedom of association are far-reaching, and operate through different mechanisms. The threat of criminal prosecution can paralyze the creation of associations and individuals' participation in them, as terrorism offences generally carry significant prison penalties.[33] Terrorist listing severely restricts an organization's capacity to engage in financial and economic activities, and can have a devastating impact on individuals that are part of that organization, including on the enjoyment of their economic and social rights. It also hinders necessary activities such as fundraising, advocacy, and cooperation.

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[28] See, for instance, the designation of Palestinian human rights organizations Addameer and Al-Haq as terrorists in Israel and the United States; For more information, see here. Similarly, the designation of 'Antifa' as a terrorist organization by the Orbán government in Hungary, which led to police bans on antifascist gatherings: Hungary: Anti-fascism criminalized – historical revisionism approved.

[29] This includes attempts to proscribe environmental groups such as Les Soulèvements de la Terre in France (attempted proscription that was then overturned by the Conséil d'État in 2023); or Letzte Generation in Germany (ongoing prosecution against to members for forming a ''criminal organization'' under article 129 of the German Criminal Code).

[30] See UN Security Council Resolution no. 1566 (2004).

[31] See, for instance, the Trump Administration's focus on groups that pursue 'extremism on migration, race, and gender; and hostility towards those who hold traditional American views on family, religion, and morality': Countering Domestic Terrorism and Organized Political Violence.

[32] See UN Special Rapporteur on human rights and counter-terrorism (2026), UN Doc A/HRC/61/52.

[33] For example, if someone is found guilty of supporting a proscribed group in the UK, such as Palestine Action, they may be subject to 14 years imprisonment (section 12 of the Terrorism Act 2000), but if they have been found guilty of climbing on a specified memorial during a protest, they may be subject to 3 months imprisonment (section 161 of the Crime and Policing Act 2026).

27. Lastly, terror offences that sit outside ordinary criminal law often seek to criminalize the receipt or viewing of information that could be useful to organizations labelled as 'terrorist'. Thus, in jurisdictions where civil disobedience has been targeted using counter-terror measures, information-based terror offences risk exacerbating the overreach of counter-terror laws by targeting information and materials used to prepare for acts of civil disobedience, even when used by direct action groups who have not been subject to counter-terror regimes.

28. To clarify this point, we suggest the addition of a new paragraph:

> '*In light of the exceptionally restrictive and far-reaching nature of counter-terrorism measures, such measures must be applied in strict accordance with the principle of legality, necessity and proportionality. States must refrain from adopting overly broad or vague definitions of terrorism, and must not designate as "terrorist" any group or individual whose means and objectives cannot reasonably be characterized as such. This applies even where the conduct in question may constitute an unlawful or criminal act provided that such conduct does not, in itself, meet the threshold required to be reasonably characterized as terrorism*.'

Civil disobedience (para. 43)

29. We also urge the Committee to clarify that associations that engage in collective civil disobedience and direct action are covered by articles 19, 21, and 22 of the ICCPR, and that such activities do not provide basis for proscription under counter-terrorism laws, or under crimes of 'illicit association'. Regional courts have recognized disruptive protest as falling within the scope of freedom of peaceful assembly and association.[34] The Committee has previously recognized that 'there is a presumption in favour of considering assemblies to be peaceful'.[35] An explicit reference to civil disobedience will also ensure consistency with General Comment no. 37,[36] which places civil disobedience and direct action within the framework of the right to peaceful assembly.

30. **Para. 43**. We suggest this clarification be incorporated at the end of para. 43:

> 'Furthermore, collective civil disobedience and direct action shall be covered by not only the right to freedom of assembly but by the right to freedom of association, and are not grounds for proscribing an association.'

[34] See, for example, ECHR, *Steel and others v. the United Kingdom*, No. 24838/94, 23 September 1998, para. 92 regarding the physical impediment of activities, including a hunt and the building of an extension to a motorway.
[35] UN Doc. CCPR/C/GC/37, para 17.
[36] UN Doc. CCPR/C/GC/37, para. 16.

Bail conditions and post incarceration conditions for terror offenders (para. 43)

31. In some jurisdictions, bail conditions and post-custodial supervisory measures for individuals charged with or found guilty of terror offences impose bans on associating with particular individuals, on travel, and on use of the internet, and may require electronic tagging and mandatory enrollment in 'deradicalisation' programmes. The extraordinary impact these conditions have on freedom of association is arguably only proportionate in the context of protecting the public's right to life from terror attacks. We recommend this is mentioned in para. 43 when discussing the importance of precision, clarity, and foreseeability in applying counter-terrorism laws.

Misuse of hate incitement laws

32. Lastly, the draft should clarify that States must not misuse laws that were initially designed to target hate speech to restrict lawful protest and political participation. Whilst not new, this phenomenon is now more widely used in the context of repressing Palestine solidarity protests in Australia[37] and Hungary,[38] amongst others.

## POSITIVE OBLIGATION TO PROTECT AGAINST SLAPPs (PARA. 35)

33. INCLO members welcome the recognition of the negative impact of strategic lawsuits against public participation (SLAPPs) on freedom of association. SLAPPs drain associations' resources and limit their ability to organize, advocate, and take part in public life, while also undermining free association by isolating marginalized individuals and communities.

34. The OHCHR[39] and the UN special rapporteur on freedom of opinion and expression[40] have called on Member States to ensure that third parties do not use SLAPPs as tools to silence those exerting their rights. This includes adopting anti-SLAPP legislation that enable courts and administrative bodies to dismiss manifestly unfounded claims at an early stage, as has been done by some jurisdictions already[41] and has been recommended by the Council of

[37] For instance, in Australia, concerns have been raised that hate speech and anti-protest laws have been used to silence the pro-Palestinian movement (for instance through state laws banning phrases like 'from the river to the sea'). See section 7 of the *Fighting Antisemitism and Keeping Guns out of the Hands of Terrorists and Criminals Amendment Act 2026 (Queensland)* and the subsequently-inserted section 52DA of the *Criminal Code Act 1899 (Queensland)*.
[38] TASZ (2023), According to the Supreme Court of Hungary, it is not illegal to prohibit peaceful demonstrations therefore, HCLU appeals to the Constitutional Court.
[39] UNOHCHR, *The Impact of SLAPPs on Human Rights and How to Respond* (n.d.).
[40] Specifically with regards to journalists: UN Doc. A/HRC/50/29, para. 113.
[41] See, for instance: EU Directive 2024/1069, on protecting persons who engage in public participation.

Europe,[42] and reforming laws that are instrumentalised by SLAPPs, such as anti-defamation laws. In particular, anti-defamation laws are often used to silence women and gender diverse people reporting gender-based violence, thus preventing them from taking collective action.[43]

35. To adequately address SLAPPS, we suggest adding the following sentence on para. 35:

> '*States also have a positive obligation to ensure that third parties do not use SLAPPs as tools to silence those exerting their right to freedom of association, including by adopting anti-SLAPP laws, and ensuring other legislation, such as defamation laws, are not misused to have the same effects as SLAPPs*'.

## OTHER SUGGESTED EDITS THROUGHOUT THE TEXT

36. **Para 2. Recognition of Indigenous Peoples.** We suggest that paragraph 2 *in fine* is amended to clarify that the exercise of the right to freedom of association of Indigenous peoples is not contingent on State recognition, in line with international and regional standards.[44] This is an essential point, given that for Indigenous Peoples the right to freedom of association is an enabling right for self-determination and for the right to their own culture, religion, and language.

**37. Para. 17: Lobbying:** For many non-profit organizations, lobbying is an essential part of their work to advocate for the alignment of State law and policies with human rights, and to hold the State accountable. To ensure that such organizations are not precluded from engaging in lobbying, we suggest removing the last two sentences of para.17 and placing them at the bottom of para. 43 as follows:

> '*Finally, when enacting laws regulating lobbying activities and other transparency-related frameworks, States must abstain from adopting vague or overbroad definitions encompassing activities of civil society organizations traditionally protected by Article 22, including, but not limited to, meeting with politicians and lawmakers, attending meetings at legislatures, and generally seeking to influence legislation and public policy. In this respect, States Parties should not instrumentalize regulations on lobbying activities to unduly restrict the right to freedom of association. Such regulations must conform with the requirements of legality, necessity, and proportionality*.'

**38. Para. 30: Anti-Money Laundering requirements**. While the recognition that the right to freedom of association includes 'the right to seek, receive and expend funding and other material resources,

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[42] Council of Europe, Recommendation CM/Rec(2024)2 of the Committee of Ministers to member States on countering the use of strategic lawsuits against public participation (SLAPPs).
[43] In 2021, the UN Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression highlighted SLAPPs as a form of 'gendered censorship'. See UN Doc. A/76/258.
[44] The UN Declaration on the Rights of Indigenous Peoples, the ILO Indigenous and Tribal Peoples Convention, 1989 (No. 169), and the American Declaration on the Rights of Indigenous Peoples.

including those coming from outside the State party' in para. 14 is welcome, the text in para. 30 could go further and note that other financial requirements, including anti-money laundering requirements imposed on NGOs, should not be more stringent than those imposed on commercial legal entities. It should also note that any reporting requirements of NGOs should have a clear legal basis, and should not be unduly onerous.

39. **Para. 35: Clarify language around positive obligations for a functioning environment:** We recommend that the final sentence in para. 35 is changed to 'issues regarding the rights of minorities or historically excluded communities'. The current wording characterizing human rights issues as 'controversial or sensitive' is problematic as it characterizes associations seeking to uphold human rights as political. The wording 'opponents to economic development projects' further risks mischaracterizing environmental human rights defenders as 'enemies of development'.

40. **After para. 30 include a new paragraph on the effect of routine measures of control** of the associations' day-to-day activities, e.g. reporting, inspections, auditing, etc. These measures are often enacted to make operation of associations burdensome, expensive and, ultimately, impossible:

> '*Reporting by NGOs to the government and inspections by the latter should have a clear legal basis, and the amount of information or documentation to be produced should be limited to what is strictly required under the principles of necessity and proportionality and, in any event, it should not be more than for commercial legal entities, also with regard to possible requirements of audit*.'

**CONCLUSION**

41. General Comment No. 38 comes at a critical time where the international human rights system is under attack. We hope our analysis and suggestions will be given due consideration to strengthen the text to ensure the widest protection of the right to freedom of association amid shrinking civic space and rising authoritarianism worldwide.

42. INCLO is thankful to the Rapporteur Ms. Hélène Tigroudja and the Human Rights Committee for their consideration of this contribution and remains at its disposal for any further consultation.