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# Comparative analysis of the organisational and legal frameworks governing the economic activities of religious organisations

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**Abstract.** The study is relevant due to limited research on the economic role of religious organisations in Central Asia and Ukraine, where restrictive legal frameworks hinder their economic activities despite their significant social impact. This study aimed to analyse the organisational and legal aspects of the economic activities of religious organisations in Kyrgyzstan, with a focus on identifying existing problems and proposing solutions within the framework of existing legal norms. The methodology was based on the analysis of existing legal acts, legal doctrines, as well as empirical data and statistical materials on the activities of religious organisations published by national governments. The study also conducted a comparative analysis of the legal systems of Central Asian countries (Kyrgyzstan, Kazakhstan, and Uzbekistan) and Ukraine, which allowed us to identify specific features in the approaches to regulating this area. Among the main findings were the key problems faced by religious organisations in conducting their business activities, such as difficulties in legal regulation, insufficient protection of legal interests, as well as administrative and tax barriers. The study also emphasised the importance of developing mechanisms for raising legal awareness and protecting the interests of religious organisations at all levels of state and public life. The study provides specific recommendations to improve legislation and regulation, enhancing the economic efficiency and social impact of religious organisations in Kyrgyzstan

**Keywords**: economic activity; legal acts; institutional structures; financial management; confessions

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## Introduction

Religious organisations occupy a special place in modern society, combining spiritual, social, and cultural aspects of people's lives. However, their role in the economic sphere remains insufficiently studied. Although religious organisations perform socially significant functions – providing assistance to those in need, as well as contributing to education and cultural development – their participation in economic activity often encounters restrictions and misunderstandings. These barriers arise from both legal frameworks and societal perceptions, where the economic involvement of religious institutions is viewed ambiguously.

This issue is particularly acute in Central Asian countries such as Kyrgyzstan, Kazakhstan, and Uzbekistan, where the secular nature of the state clashes with the traditional religiosity of society. In these countries, religious organisations are compelled to adapt to varying legislative conditions, which frequently impose constraints on their economic activity. A similar situation exists in Ukraine, where the legal framework governing religious organisations is undergoing active reform but still contains significant gaps. Consequently, there is a clear need for a comprehensive study of legislative approaches to regulating the economic activities of religious organisations across different countries, which defines the relevance of this research.

A number of other researchers, such as I. Iskakova *et al.* (2023) and H. Choi (2024), have examined the legal aspects of religious freedom in Central Asia. Their studies emphasised that legislative restrictions are frequently linked to concerns regarding the potential political influence of religious structures. At the same time, research by Western scholars – such as the work of V. Hudson and L.N. Leustean (2022), which analysed the transformation of religious organisations' activities in Eastern Europe and Central Asia – demonstrates that balanced legislation enables these organisations to operate effectively without undermining the principles of secularism.

For some researchers, a particularly complex issue lies in analysing the legal regulation of the economic activities of religious organisations while accounting for state intervention and the specific characteristics of religious diversity in Central Asia. T. Bonacker and P. Lottholz (2022), along with E. Rodriguez (2023), focus on the challenges surrounding the interaction between the state and religion in post-Soviet countries, highlighting those transformations in Central Asia are often accompanied by increased state control over religious organisations. This heightened control has a significant impact on their economic activities. In particular, it is noted that such organisations frequently encounter bureaucratic barriers that restrict their ability to develop educational, charitable, and other social initiatives, which, in fact, constitute the foundation of their economic activity.

One of the key problems is limited access to resources and uneven state funding, as discussed by N. Perez (2020b), who studies the mechanisms of financing religious associations and their impact on compliance with the principles of equality and non-discrimination. The author points out that state support, especially in the case of privileged denominations, can increase economic inequality between religious organisations and limit their autonomy. This is especially true for the countries of Central Asia, where religious organisations often play an important role in the local economy, but their economic activities are regulated at the national level with an emphasis on control rather than support.

An important place is occupied by the problem of protecting civil and political rights in the context of the activities of religious organisations, which is considered by A. Dossanova and Zh. Iskakova (2024). The study emphasises that in the countries of the region, legal restrictions often remain that hinder the equal participation of religious organisations in economic life. Similar conclusions are made by E. Rodriguez (2023), who points out that strict restrictions on the economic activities of religious organisations are often due to state concerns about their potential influence on the political situation, which creates an imbalance in the legislation.

The broad context of the interaction of religion, national identity and economic activity is also raised by G. Shani and T. Kibe (2021) and L. Doney *et al.* (2024). These studies emphasize that religious organisations can play an important role in economic development through the mobilisation of local community resources and the development of educational and social projects. However, as the researcher notes, the economic activity of such organisations may be limited due to the lack of unified approaches to regulating their activities at the legislative level.

Based on the analysis of existing studies, it can be concluded that the scientific literature has already addressed issues related to the legal regulation and state support of religious organisations. However, aspects such as institutional support for their business activities, assessment of their contribution to local economies, and interaction with commercial structures remain insufficiently explored. Furthermore, there is a lack of detailed comparative studies that would enable the identification of best practices in legal support for the business activities of religious organisations in the countries of Central Asia and beyond. These gaps represent key areas that warrant further investigation within the scope of this research.

The purpose of this study was to analyse and compare the organisational and legal mechanisms governing the business activities of religious organisations across various legal systems, with the aim of identifying their specific features and shortcomings. To achieve this, the study set out the following objectives: to examine the legal foundations of the business activities of religious organisations; to analyse approaches to the organisational and legal support of such activities in different countries; to identify similarities and differences in regulatory frameworks; and to assess the impact of legal norms on the effectiveness of the business activities of religious organisations.

## Materials and methods

The study of the organisational and legal support for the economic activities of religious organisations was conducted with consideration of the legal, socio-economic, and cultural characteristics of the countries of Central Asia and Ukraine. The research included an analysis of legislation and statistical data relevant to this topic. In the course of the study, regulatory documents governing the economic activities of religious organisations were collected and analysed in Kyrgyzstan (Law of the Kyrgyz Republic No. 282, 2008; Concept of State…, 2021), Kazakhstan (Law of the Republic of Kazakhstan No. 483-IV, 2011; Comprehensive Plan for the…, 2020), Uzbekistan (Law of the Republic of Uzbekistan No. LRU-699, 2021), and Ukraine (Law of Ukraine No. 987-XII…, 2025). For this purpose, both national laws and regulations, as well as international agreements ratified by these countries – such as the International Covenant on Civil and Political Rights (1966) and the Convention of the Commonwealth of Independent States on Human Rights and Fundamental Freedoms (1995) – were utilised. Particular attention was given to provisions related to taxation, property rights, the possibility of receiving financial support from the state, and restrictions on participation in commercial activities.

Statistical data on taxes paid by religious organisations for their commercial activities revealed significant variation across the studied countries. According to reports from National Statistical Committee of the Kyrgyz Republic (2024) and annual report of the United States Commission on International Religious Freedom (2023), religious organisations in Kyrgyzstan and Kazakhstan contribute modest but growing amounts of tax revenue through entrepreneurial ventures, facilitated by relatively flexible legislation such as the Law of the Kyrgyz Republic No. 282 “On Freedom of Religion and Religious Organisations” (2008) and the Law of the Republic of Kazakhstan No. 483-IV. “On Religious Activities and Religious Associations” (2011), which explicitly allow limited commercial activity aligned with charitable purposes. Conversely, in Uzbekistan and Tajikistan, stricter laws like Uzbekistan’s Law No. LRU-699 (2021) largely prohibit such economic participation, resulting in negligible tax contributions and frequent legal disputes. Judicial materials, including Administrative Case No. 45/2021 in Uzbekistan, demonstrated conflicts arising from alleged violations of economic regulations by religious organisations, reflecting tensions between state economic interests and religious entities’ attempts to engage in commerce. These cases highlighted challenges in balancing regulatory control with protecting the economic rights of religious organisations under national and international law.

Subsequently, a comparative analysis of legislative approaches was conducted. The methodology involved comparing key provisions of legal regulation across the selected countries, examining their practical application and their impact on religious organisations. The control criteria included the extent of participation permitted for religious organisations in economic activities, the transparency of legal regulation, and the degree of compliance with the principles of secularism and religious freedom.

The study was grounded in an examination of practical examples of the participation of religious organisations in economic activities. To this end, information was gathered from open sources, including official reports from government agencies, data from international organisations, and publications covering the activities of religious institutions. Reports from the International Center for Interfaith Dialogue (Dzhumabekov, 2021) were utilised, providing insights into regional challenges, including the threat of extremism, which is linked to the role of religious organisations in promoting stability. In addition, the Human Rights Watch (2023) was consulted, addressing issues of freedom of expression and assembly in the countries of the region. The study also incorporated statistical data provided by national statistical agencies (National Statistical Committee…, 2024), along with reports from foreign organisations, such as the United States Commission on International Religious Freedom (2023). These sources enabled a quantitative assessment of the scale of the economic activities of religious organisations, their contribution to national economies, and their influence on social processes.

## Results and Discussion

**Fundamentals of the economic activity of religious organisations in Kyrgyzstan, Kazakhstan, and Uzbekistan.** The organisational, legal, and tax aspects of the activities of religious organisations in Kyrgyzstan are fundamental to the proper regulation of their economic engagement, particularly in the context of the country’s continually evolving socio-economic landscape. Although religious organisations are primarily oriented towards non-material goals, they are permitted to engage in entrepreneurial activities, provided that such actions are strictly regulated by law and align with the objectives set out in their charters. One of the principal legislative acts governing the activities of religious organisations in Kyrgyzstan is the Law of the Kyrgyz Republic No. 282 (2008). This law outlines the procedures for the registration of religious organisations, defines their rights and obligations, and sets limitations on the types of activities in which they may engage. It stipulates that religious organisation must not derive profit in a manner that contradicts their religious purposes, although it allows for certain economic activities that support their operation and contribute to charitable and educational missions (Concept of State…, 2021).

The Tax Code of the Kyrgyz Republic (2022) provides specific tax regulations for non-profit organisations, including religious ones, on the condition that their activities are directed towards public benefit and do not pursue profit-making goals. Notably, religious organisations involved in charitable work, education, and social assistance may be eligible for tax benefits, such as exemptions from income tax and value-added tax (VAT), provided their operations do not result in profit but instead aim to enhance public welfare and address social issues. This framework enables religious organisations to allocate resources more efficiently towards the implementation of social initiatives and the provision of support to those in need, without incurring tax liabilities on the funds received (Dzhumabekov, 2021).

However, in practice, not all religious organisations are able to take advantage of these tax benefits. One of the key challenges lies in the requirement to confirm non-profit status, which involves additional bureaucratic procedures (Comprehensive Plan for the…, 2020). Religious organisations must demonstrate that their activities are not commercially driven and are consistent with the social objectives outlined by law. For instance, in order to qualify for tax exemptions, they are required to provide evidence that income is not used for personal enrichment or commercial purposes. This necessitates meticulous financial reporting and regular audits by tax authorities (Tungatova *et al.*, 2023).

A notable example of the successful utilisation of tax incentives can be found in the activities of several mosques and temples in Bishkek and other major cities in Kyrgyzstan. For example, the Al-Nur Mosque established an educational centre that offers courses in the fundamentals of religion and hosts youth events aimed at improving the social climate in the community. This project was fully financed through income generated from property rentals and the sale of religious literature. By receiving tax incentives and support from local authorities, the religious organisation was able to effectively implement its social programme and deliver added value to the local population by enhancing access to education and religious knowledge (Durrani & Thibault, 2024; National Statistical Committee…, 2024).

Another example is the organisation of pilgrimages for the faithful, which constitutes a significant component of many religious organisations' activities. Pilgrimages contribute not only to spiritual growth but also to the development of domestic tourism. In many instances, such organisations arrange travel and offer associated services, including accommodation and catering, thereby generating additional income to support their operations. It is important to emphasise that, in order for such activities to remain lawful, religious organisations must ensure that any profits obtained are strictly allocated to social and charitable initiatives (Iskakova *et al.*, 2023).

Social entrepreneurship is becoming increasingly prevalent among religious organisations in Kyrgyzstan. This trend reflects a growing interest in addressing social challenges through initiatives aimed at enhancing societal well-being and fostering local economic development. Leveraging their strong ties within local communities, religious organisations are well-positioned to implement projects targeting issues such as unemployment, poverty, and education (Law of the Republic of Uzbekistan No. LRU-699, 2021). Notable examples of successful social projects include the establishment of educational courses, vocational training programmes for the unemployed, and initiatives related to environmental protection and the promotion of human rights (Tse *et al.*, 2023; Zharovska, 2023).

One prominent example is the creation of a network of educational centres organised by religious organisations across several regions of the country. These centres offer free education for both children and adults, along with training programmes in professions that are in demand in the labour market. Such initiatives yield positive social outcomes, contributing to the reduction of unemployment and poverty in specific regions (Report of the United States…, 2024). It is important to note that the successful implementation of these initiatives often depends on support from the state and private donors. This underscores the significance of cooperation between religious organisations and governmental bodies in achieving sustainable development goals (Hunter, 2001).

Despite their successes in the realm of social entrepreneurship, religious organisations face several challenges. One of the primary difficulties involves the need to comply with complex tax and legal regulations, which can be particularly burdensome for organisations engaged in charitable and social support activities. Furthermore, limited awareness of the legal opportunities for tax incentives means that many organisations fail to take full advantage of available benefits, thereby constraining their potential (Tungatova *et al.*, 2023). Another persistent issue is the absence of a clear and consistent practice for confirming the non-profit status of religious organisations. Some organisations encounter challenges in registering and documenting their activities, which demands considerable time and effort, ultimately hindering the development and implementation of their social projects (Perez, 2020a).

An analysis of legislation and statistical data indicates that religious organisations in Kyrgyzstan and Kazakhstan have greater opportunities for engaging in business activities than those in Uzbekistan or Turkmenistan. The study by P. Bochkov (2023) confirms that the economic activity of religious organisations is closely linked to the availability of preferential tax treatment, which serves as an incentive for their involvement in socio-economic projects. P. Bochkov's research provides a detailed examination of the administrative and legal aspects of religious organisations' participation in economic activities. He emphasises that effective legislative regulation not only fosters the development of religious organisations but also contributes to the enhancement of social stability. His study identifies fundamental principles underlying the economic activity of such organisations, including transparency, feasibility, and alignment with the specific nature of their religious mission.

Religious organisations in Central Asia are not confined to spiritual activities alone; rather, they are increasingly engaged in the economic life of their respective regions (Auanasova *et al.*, 2025). The growing share of income derived from rent and agriculture may be attributed to expanding opportunities for commercial development. These include, for example, the allocation of land for agricultural purposes, the leasing of real estate for religious activities, and other economic initiatives. This trend is corroborated by the research of M.B. Olcott (2016), who noted that many religious organisations have begun to implement social and educational programmes, raising funds through the establishment of training centres and the organisation of seminars.

As a result of their active participation in economic activities, religious organisations exert a significant influence on local economies, particularly in rural areas, where their social role is often highly pronounced. In some regions of Kyrgyzstan, religious organisations function as key centres of social support and education for local residents. This is largely due to the fact that many religious institutions provide educational and medical services and offer assistance to disadvantaged populations. Such involvement not only enhances their social standing but also contributes to the improvement of the economic situation in these regions.

**Legislation and government regulation of religious activity in Central Asia**. Legislative changes governing the activities of religious organisations play a crucial role in determining their ability to engage in economic activities. Research by S. Schier-Happell (2021) indicates that in Kyrgyzstan and Kazakhstan, there has been a noticeable trend towards the liberalisation of legislation concerning religious organisations over the past decade. The legalisation of economic activities by religious associations has been partly driven by the need to enhance their financial independence, particularly in the context of recurring economic crises. In contrast, in Uzbekistan and Tajikistan – despite certain initiatives aimed at reforming religious policy – significant legislative barriers for religious organisations persist (United States Commission on International Religious Freedom, 2023).

The legislative frameworks governing the activities of religious organisations in Kyrgyzstan, Kazakhstan, Uzbekistan, Tajikistan, and Ukraine exhibit significant variations in terms of regulatory scope, terminology, and the extent to which economic activities are permitted, reflecting distinct approaches to balancing religious freedom with state oversight. In Law of the Kyrgyz Republic No. 282 (2008) explicitly defines the boundaries within which religious entities may engage in economic activities. Article 15 of this law stipulates that religious organisations may undertake entrepreneurial activities only insofar as these do not contradict their spiritual objectives and must primarily support charitable, educational, and social initiatives. The terminology used emphasises the non-commercial nature of permissible activities, reinforcing the concept of religious organisations as primarily non-profit entities. This legal framework affords a relatively liberal stance, allowing for the development of social entrepreneurship, as further reinforced by tax provisions that exempt such organisations from income and value-added taxes, provided their activities serve the public good.

Kazakhstan's legislative environment aligns closely with Kyrgyzstan's approach. The Law of the Republic of Kazakhstan No. 483-IV (2011) similarly restricts economic activities to those that align with the organisation's religious mission and public benefit goals. Article 12 highlights the state's recognition of religious organisations' rights to own property and engage in economic undertakings that finance charitable and educational programs. Terminology such as "public benefit" and "non-profit" is consistently applied, underscoring the socio-economic role assigned to these organisations. Kazakhstan's tax code complements this framework by offering incentives and exemptions for qualifying religious entities, thus encouraging economic participation within clearly defined legal limits.

Uzbekistan's regulatory framework is more restrictive. The Law of the Uzbekistan "On Freedom of Conscience and Religious Organisations" (2020) imposes stringent limitations on the economic engagements of religious groups. Article 27 explicitly prohibits religious organisations from owning land or participating in profit-making enterprises. The terminology here is markedly restrictive, framing religious organisations predominantly as spiritual entities devoid of significant economic functions. The law also establishes rigorous registration and reporting requirements, coupled with tight government oversight mechanisms, which together create substantial bureaucratic barriers to economic activity. These provisions reflect a state policy that prioritises control and oversight over facilitation of religious economic initiatives.

Ukraine presents a more nuanced regulatory landscape with its Law of Ukraine No. 987-XII (2025). Article 34 permits religious organisations to conduct entrepreneurial activities so long as these align with their declared missions and do not conflict with their charters. The law is notable for its recognition of the right to own property, including places of worship, educational institutions, and social service facilities. Articles 36 and 37 establish detailed financial oversight provisions aimed at preventing misuse of funds, reflecting a balance between economic freedom and regulatory control. The terminology used such as "entrepreneurial activities," "public benefit," and "charitable work" highlights the multifaceted role of religious organisations in both spiritual and socio-economic spheres. Ukraine's regulatory approach is further distinguished by a comprehensive subsidy system, enabling significant financial independence and expansion of social initiatives.

Kyrgyzstan and Kazakhstan adopt more liberal terminologies and frameworks that facilitate economic engagement, often framing religious organisations as active social entrepreneurs with permissible economic roles. In contrast, Uzbekistan and Tajikistan's legislation employ restrictive terminology emphasising control, supervision, and limitation of economic activities. Ukraine's legislation strikes a middle ground, offering legal recognition and financial autonomy while imposing robust financial controls in response to its specific political context.

These legislative divergences underscore the broader geopolitical and socio-economic dynamics shaping state-religion relations in the region. The more flexible frameworks in Kyrgyzstan and Kazakhstan correspond with policies aimed at supporting religious organisations as contributors to social welfare and economic development. Conversely, the restrictive regimes in Uzbekistan and Tajikistan reflect a precautionary stance prioritising state security and control over religious entities (Khamzin *et al.*, 2022). Ukraine's distinct context, marked by ongoing conflict and political sensitivity, shapes a regulatory environment that balances economic freedoms with stringent oversight (Berdar, 2023).

One significant barrier is stringent state control over the financing of religious organisations. In Tajikistan, all religious organisations must register and undergo strict government oversight, greatly limiting their economic activities. Nonetheless, L. Doney *et al.* (2024) highlight that despite these constraints, religious organisations continue developing charitable and educational networks by leveraging limited resources and international partnerships. Compared to Central Asia, Turkey imposes even stricter restrictions on economic engagement, limiting religious organisations mainly to spiritual activities, as noted by T. Temirbayev *et al.* (2024). Within the CIS, involvement in economic activities varies widely; in Ukraine, many religious organisations actively use real estate and engage in agriculture (Chornopiska, 2022). Moreover, Ukraine's more advanced system of state subsidies significantly boosts their financial independence and supports social initiatives (Bilash & Karabin, 2020; 2023).

According to the Law of Ukraine No. 987-XII (2025), religious associations are permitted to engage in entrepreneurial activities within the limits of the law, provided that such activities do not conflict with their declared goals and charters. A key aspect of this legislation is the recognition of the right of religious organisations to own property, including places of worship, educational institutions, and social facilities. The law further permits these organisations to conduct charitable work, provide educational and medical services, and manage funds received through donations, grants, and income from entrepreneurial activities directly related to their core mission.

In 2020s, the state has also introduced measures to regulate the financial operations of religious organisations in order to prevent the misuse of religious structures for financing anti-state activities. In the context of the ongoing war, religious organisations such as the Ukrainian Orthodox Church of the Moscow Patriarchate have been subject to increased scrutiny and restrictions, including bans on certain activities, which have had a direct impact on their financial operations (Popovych, 2023; Shopina, 2024; Yatsiv *et al.*, 2024). Thus, while the economic activities of religious organisations in Ukraine are legally sanctioned, they remain highly dependent on the broader political and social context, as well as on their relationships with both state institutions and international partners (Chornopiska & Sheptytska, 2023).

The results obtained demonstrate that religious organisations in Central Asia play an important role not only in the spiritual, but also in the economic life of the region. In particular, their involvement in economic activities contributes to enhancing the financial sustainability of religious associations and enables them to exert a significant influence on the socio-economic conditions within their respective regions. However, the findings also reveal considerable variation in the degree of economic engagement by religious organisations across different countries in the region, largely due to disparities in legislative frameworks and economic environments.

It is noteworthy that in countries with more liberal legislation – such as Kyrgyzstan and Kazakhstan – religious organisations are afforded greater freedom to develop their economic activities. This legislative flexibility has facilitated the emergence of a larger number of socially oriented projects. In contrast, in countries with more restrictive regulatory environments – such as Uzbekistan and Tajikistan – religious organisations face considerable obstacles that hinder their ability to participate actively in economic life.

One of the key findings of this study is the substantial involvement of religious organisations in economic activities across Central Asia. While earlier research has largely overlooked this dimension, focusing predominantly on the spiritual functions of religion, the present study highlights the growing economic influence of religious structures. In particular, a significant portion of their income is derived from agricultural activities and property rental, thereby supporting the hypothesis of an expanding economic role for religious organisations (Carvalho & Sacks, 2021).

As noted in the study by F. Karagussov (2022), the period from 2018 to 2022 witnessed an increase in the proportion of income generated through property rental. This trend indicates that religious organisations are increasingly recognising and utilising their financial independence through the management of property assets, which in turn impacts regional socio-economic development. Many religious sites in central Kyrgyzstan have been repurposed for commercial use, including for educational activities or as rental premises for offices and hotels.

Religious organisations actively engage with social structures, as evidenced by a significant increase in financial flows directed towards the development of educational and charitable projects. In Kazakhstan and Kyrgyzstan, a number of religious organisations provide their premises for use as kindergartens and schools, thereby alleviating pressure on government institutions. These educational facilities, often established by religious associations, primarily serve socially vulnerable groups, contributing to poverty reduction in certain regions (Dossanova & Iskakova, 2024).

According to the study by U. Tungatova *et al.* (2023), religious organisations in Kazakhstan have expanded their role beyond traditional educational programmes by offering social services, including assistance to persons with disabilities and the provision of free medical care in remote and sparsely populated areas.

Owing to their growing economic influence, religious organisations are becoming active participants in social reform initiatives, such as programmes aimed at improving the quality of life in rural areas. These initiatives extend beyond the spiritual domain and play a vital role in strengthening societal resilience to economic crises. In regions where government programmes are limited, the development of educational and medical projects by religious organisations significantly contributes to the enhancement of social infrastructure.

Despite the clear positive outcomes of religious organisations' involvement in the economy, a number of limitations continue to prevent them from realising their full potential. In Uzbekistan, for instance, religious organisations face stringent legislative restrictions (United States Commission on International Religious Freedom, 2023). The laws governing religious activity in the country explicitly prohibit religious groups from managing land or participating in profit-generating enterprises.

Research by L. Terebessy (2023) highlights the considerable difficulty religious organisations encounter when attempting to initiate or maintain economic activities in Uzbekistan. The legal framework requires religious institutions to undergo a rigorous registration process, and any commercial project is subject to strict government oversight. These constraints significantly hinder the capacity of religious organisations to develop businesses oriented towards social and educational programmes.

Nevertheless, it is important to acknowledge that religious organisations have identified alternative means of financing their initiatives. One such approach involves attracting support from foreign charitable foundations, which enhances their financial independence and enables them to concentrate on delivering socially significant programmes.

The findings of this study suggest that the economic role of religious organisations in Central Asia is likely to continue expanding in the coming years. In countries undergoing active economic and social reform, religious organisations have the potential to become key actors in the provision of social assistance and the development of local infrastructure. Kazakhstan and Kyrgyzstan, which maintain the most liberal policies towards religious organisations, offer particularly favourable conditions that contribute to the growth of their financial and institutional capacity.

**Religious organisations and innovative forms of business**. In the countries of Central Asia, religious organisations actively engage with state structures, which provides opportunities to expand their economic influence. However, this interaction is not always seamless and often necessitates ongoing adjustments to legislative frameworks regulating religious activity. In this context, it is important to consider how religious institutions contribute to various sectors of the economy in cooperation with government bodies.

The study by F. Karagussov (2022) demonstrated that in Kazakhstan and Kyrgyzstan – where religious organisations enjoy relatively greater freedom in economic activity – there is a marked trend towards collaboration between state and religious institutions in the provision of social services. In particular, in Kazakhstan, several agreements have been signed concerning the joint financing and implementation of educational and medical projects. This form of cooperation enables more effective solutions to pressing issues such as staffing underdeveloped regions with qualified professionals, as well as the construction and operation of social infrastructure, including hospitals and educational establishments.

One of the most promising areas for religious organisations in Central Asia is the development of innovative forms of business. In the context of evolving economic models and growing interest in sustainable development, religious groups are increasingly recognising their role not only as social and cultural institutions but also as key economic actors capable of contributing to the development of small and medium-sised enterprises.

Despite the growing role of religious organisations in economic, social, and cultural spheres across Central Asia, numerous violations of their rights persist, often stemming from restrictive state policies and regulatory frameworks. These infringements hinder the full realisation of their economic potential and social contributions, raising significant legal concerns under both national and international law. One concrete example of rights violations is the excessive state control over religious organisations' financing and economic activities, particularly evident in Uzbekistan and Tajikistan. According to the Law of the Uzbekistan “On Freedom of Conscience and Religious Organisations” (2019), religious entities are prohibited from owning land or engaging in profit-making enterprises, severely restricting their ability to develop sustainable economic initiatives. This legal restriction contravenes Article 18 of the International Covenant on Civil and Political Rights (1966), which guarantees the freedom of religion, including the right to manifest one’s religion or beliefs in community with others and in public. The broad prohibitions in national law effectively limit this right by curtailing economic activities necessary for sustaining religious communities.

Moreover, the requirement for compulsory registration under strict government oversight, as mandated by Law of the Uzbekistan “On Freedom of Conscience and Religious Organisations” (2020) further impedes religious organisations’ autonomy. Such interventions often lack transparency and proportionality, potentially violating Article 9 of the International Covenant on Civil and Political Rights (1966) concerning freedom of association. The Convention of the Commonwealth of Independent States on Human Rights and Fundamental Freedoms (1995) emphasises that states should not impose disproportionate or discriminatory restrictions, especially regarding economic or charitable activities.

Legal cases highlighting these issues include the 2021 administrative proceedings against several religious organisations in Uzbekistan, where courts upheld sanctions for alleged violations of economic activity restrictions (Law of the Republic of Uzbekistan No. LRU-699, 2021). The lack of independent judicial review and clear criteria for limiting economic activities undermine due process guarantees under Article 14 of the International Covenant on Civil and Political Rights (1966).

By contrast, Kyrgyzstan and Kazakhstan present more favourable legal environments, though challenges remain. Law of the Kyrgyz Republic No. 282 (2008) Articles 15 and 16 permits entrepreneurial activities aligned with charitable purposes, but bureaucratic hurdles in confirming non-profit status often delay tax exemptions, as shown in administrative appeals in Bishkek courts. Such delays may constitute indirect discrimination under Article 26 of the International Covenant on Civil and Political Rights (1966). Law of the Republic of Kazakhstan No. 483-IV (2011) Article 12 similarly recognises rights to property ownership and economic activities funding charitable projects. However, opaque licensing and uneven enforcement raise concerns about compliance with the UN Declaration “On the Elimination of All Forms of Intolerance and of Discrimination Based on Religion or Belief” (1981). Law of Ukraine No. 987-XII (2025) Articles 34-37 allows entrepreneurial activities while imposing strict financial controls to prevent misuse. Judicial decisions regarding the Ukrainian Orthodox Church (Moscow Patriarchate), including the 2023 Constitutional Court ruling, highlight tensions between national security and religious freedom. Restrictions must comply with legality, necessity, and proportionality under International Covenant on Civil and Political Rights (1966) Article 18, Paragraph 3.

In Kazakhstan and Kyrgyzstan, a growing number of religious organisations are adopting modern business models, including social enterprises and cooperatives. Research by N. Durrani and H. Thibault (2024) has shown that religious associations in these countries are actively involved in establishing social businesses aimed at addressing issues such as poverty, unemployment, and the shortage of skilled labour. For instance, several successful social enterprises have been launched in Kazakhstan with the purpose of providing vocational training for young people and creating employment opportunities for women and individuals with disabilities.

As highlighted in the work of P. Bochkov (2021), religious organisations also play an important role in fostering favourable conditions for start-ups and small businesses. In Kazakhstan and Kyrgyzstan, new forms of mutually beneficial partnerships have emerged between religious communities and the private sector. Particular attention should be given to initiatives focused on environmental entrepreneurship, which is gaining prominence on the global agenda. In Uzbekistan, for example, religious organisations are actively supporting renewable energy projects, demonstrating an increasing awareness of the importance of sustainability and environmental protection.

A compelling example of social business initiated by religious organisations can be found in Kyrgyzstan, where several mosques and religious communities have established farmer cooperatives to support smallholder farmers in remote regions. These cooperatives aim to improve local living standards, preserve ecosystems, and generate employment in rural areas.

The COVID-19 pandemic has had a significant impact on the economic activities of religious organisations in Central Asia. With restrictions on public gatherings and the closure of religious venues, these organisations were compelled to adapt to new operational conditions. This shift accelerated the development of innovative forms of economic activity, including the adoption of digital technologies and the use of online platforms for charitable fundraising and educational initiatives (Bisaliyev, 2021).

According to the analysis by O.N. Lauta *et al.* (2022), religious organisations in Kazakhstan, Kyrgyzstan, and Uzbekistan responded swiftly to the new circumstances by intensifying their use of online resources to raise funds for charitable purposes, deliver educational content, and conduct virtual worship services. In Kazakhstan, for instance, the number of online courses organised by religious communities increased significantly. Educational events were held via platforms such as Zoom and YouTube, enabling these organisations to reach wider audiences, including young people and individuals with disabilities. A study by T. Bonacker, P. Lottolz (2022) and E. Rodriguez (2023) reveals important aspects of the interaction between the state and religious organisations in post-Soviet countries, particularly in Central Asia, where there is a tendency to increase state control over religious structures. The authors emphasize that this increased control leads to significant bureaucratic obstacles that limit the ability of religious organisations to implement educational, charitable, and social initiatives, which are the main areas of their economic activity. This aspect becomes especially relevant in the context of the transformation processes taking place in the countries of the region, where state policy on religion remains quite rigid and legislative norms are often contradictory.

Comparing these conclusions with the results of the current study reveals both common and distinctive points. The analysis confirms the general tendency for bureaucratic barriers and regulatory restrictions to hinder the development of economic activities of religious organisations, especially in countries with stricter government regulation, such as Uzbekistan and Tajikistan. At the same time, the study also highlights a much more flexible legal framework in Kyrgyzstan and Kazakhstan, where legislation promotes the development of social entrepreneurship by religious organisations and their active participation in economic life. This suggests that the level of government intervention and the nature of regulatory policy vary significantly across the region, affecting the effectiveness of religious organisations.

A study by E. Koolaee and S. Zangeneh (2024), N. Putri and J. Setiyono (2024) revealed that the number of online religious initiatives rose by 30% in 2021 compared to 2019, largely due to the effects of the pandemic. This digital shift also led to a substantial increase in online donations, particularly in countries where religious organisations actively embraced technological tools to sustain their operations. Thus, the pandemic has served as a catalyst for the digital transformation of religious organisations, accelerating their transition to new forms of economic activity that may form the foundation for their sustainable development in the future. In addition to their economic and social roles, the political influence of religious organisations in Central Asian countries should not be overlooked. Despite concerted efforts by states to limit religious involvement in politics, religious organisations in some countries in the region continue to play a significant role in shaping public opinion and supporting political initiatives (Auanasova & Auanassova, 2024).

According to the study by H. Choi (2024), religious organisations in Kazakhstan and Uzbekistan exert notable influence on electoral processes, including the support of particular political forces or parties. It is important to recognise that this influence can have both positive and negative implications for political stability in the region. On the one hand, religious organisations may act as catalysts for democratic transformation by supporting civil society development and human rights initiatives. On the other hand, their involvement in political processes may contribute to rising radical sentiments and exacerbate tensions among different societal groups.

The influence of religious organisations on political processes in Central Asia is varied. In Kazakhstan and Kyrgyzstan, for example, religious organisations have generally played a positive role, supporting reform agendas and civic initiatives. By contrast, in Uzbekistan, religious institutions are subject to stringent state control, which significantly restricts their ability to participate in political life (Harasymiv, 2023; Choi, 2024).

An additional important dimension of the influence of religious organisations on the economy and society in Central Asia is their active engagement in educational and cultural initiatives. These organisations are involved not only in religious education but also in the development of programmes aimed at the cultural enrichment of society, including support for the arts and the sciences. In Central Asian countries, religious communities play a significant role in developing educational programmes aimed at improving cultural literacy, educating young people, and promoting spiritual and moral values. In Kazakhstan, for example, several major mosques and religious centres have established educational courses that encompass not only Islamic theology but also subjects in the social and natural sciences. This inclusive approach allows them to engage a broader audience (Collins, 2023; Choi, 2024). According to the study by E. Rodriguez (2023), 25 new religious educational centres were registered in Kazakhstan in 2022, 10 of which offered courses in digital technologies and entrepreneurship. This reflects a growing demand for education that integrates traditional religious values with contemporary knowledge and practical skills.

An equally important area of activity is the support of cultural initiatives aimed at preserving the region's historical heritage. In Uzbekistan, for instance, religious organisations are actively involved in the restoration of historical monuments, including mosques and madrassas, thereby contributing to the development of tourism and the cultural sector. In this way, religious organisations serve as key actors in safeguarding cultural and historical heritage, which in turn fosters economic development through the attraction of tourists and investment.

As noted by M. Turner and D. Gak-Vassallo (2024), O. Borzenko *et al.* (2024), religious organisations in Kyrgyzstan are also actively engaged in supporting cultural events that celebrate the traditions of the peoples of Central Asia. These initiatives help to strengthen social capital and promote interethnic harmony. Through religiously affiliated programmes, cultural exchanges, concerts, exhibitions, and festivals are frequently organised, contributing to the development of tourism and enhancing cultural ties among countries in the region.

**The impact of religious organisations on social justice and human rights**. Between 2021 and 2024, religious organisations in Central Asia increasingly engaged in promoting social justice and human rights, yet significant rights violations persist, particularly in countries such as Uzbekistan and Turkmenistan. In these states, restrictions on the freedom of religious organisations to participate in civil society processes contradict international legal standards, including the Convention of the Commonwealth of Independent States on Human Rights (1995). Such limitations violate Article 18 of the International Covenant on Civil and Political Rights (1966), which protects the freedom of religion and its public manifestation (Bonacker & Lottholz, 2022).

In Kazakhstan, despite positive social initiatives led by religious organisations such as programmes supporting women affected by violence and migrant integration (Iskakova *et al.*, 2023) challenges remain regarding the inconsistent enforcement of protections. Administrative practices occasionally undermine legal guarantees of equality and non-discrimination as enshrined in national legislation and the UN Declaration on the Elimination of All Forms of Intolerance and of Discrimination Based on Religion or Belief (1981) (Durrani & Thibault, 2024). This issue is exemplified by the situation in Kazakhstan between 2021 and 2023, where religious groups, particularly Protestant communities, encountered repeated difficulties in securing state registration a legal prerequisite for the legitimate exercise of their collective religious activities. According to Forum 18 News Service, registration applications were frequently rejected on the basis of technical or procedural formalities, despite the applicants' compliance with existing legal requirements (Kazakhstan: Religious freedom..., 2022). Such administrative barriers not only constrain religious freedom in practice but also contradict Article 18 of the International Covenant on Civil and Political Rights (1966), which guarantees the right to freedom of thought, conscience, and religion, including the collective manifestation of religious beliefs. These examples reveal a broader inconsistency between Kazakhstan's international human rights commitments and the implementation of domestic administrative procedures, thereby reinforcing the need for legal reforms aimed at ensuring non-discriminatory access to the rights guaranteed by both national and international legal frameworks.

In Kyrgyzstan, community projects supported by religious leaders most notably by organisations such as the Mutakalim Women's Organisation and the Spiritual Administration of Muslims of Kyrgyzstan (SAMK) have played a visible role in promoting gender equality and addressing domestic violence through culturally sensitive educational programmes and mediation initiatives. For instance, Mutakalim, a well-established Muslim women's NGO based in Bishkek, has organised workshops for imams on women's rights within an Islamic framework, advocating against domestic violence and early marriage while encouraging men to take responsibility in ensuring family wellbeing and gender equity (Iskakova *et al.*, 2023; Human Rights Watch report, 2023).

Despite such efforts, religious organisations in Kyrgyzstan face bureaucratic hurdles and legal uncertainties. For example, while the Law of the Kyrgyz Republic No. 282 "On Freedom of Religion and Religious Organisations" (2008) provides for freedom of religious activity, it also includes vague requirements for registration, including a minimum of 200 founding members, which disproportionately impacts small and local religious initiatives. In several documented cases, such as the administrative review of Mutakalim's legal status in 2021, authorities delayed re-registration processes on procedural grounds, citing ambiguities in statutes regarding the organisation's "social" versus "religious" character (Perez, 2020a; Zalnur *et al.*, 2022). Nonetheless, bureaucratic obstacles and legal ambiguities surrounding the status and activities of religious organisations limit the full realisation of these rights. This situation raises concerns under Article 26 of the International Covenant on Civil and Political Rights (1966), which guarantees equality before the law and protection against discrimination. The local branch of an interfaith community initiative (Interfaith Dialogue Platform) faced administrative warnings for conducting "unauthorised public gatherings" related to anti-violence campaigns in public schools. Although these activities were non-proselytising and coordinated with civil society partners, authorities claimed that their affiliation with religious figures constituted a violation of public order provisions (Terebessy, 2023; Tungatova *et al.*, 2023).

Relevant legal cases in Uzbekistan illustrate these issues: for example, Administrative Case No. 45/2021, where courts-imposed sanctions on religious organisations for economic activities, reflecting a broader pattern of restrictive state control that hinders not only economic but also social and human rights work (Bochkov, 2023). In this case, the judicial authorities imposed sanctions on a religious organisation for engaging in economic activities, reflecting a broader pattern of restrictive state control that hinders not only economic but also social and human rights work. According to sources such as Forum 18 (Kazakhstan: Religious freedom…, 2022) and the United States Commission on International Religious Freedom (2023), religious organisations in Uzbekistan face significant limitations on their economic activities. For instance, the Law of the Uzbekistan "On Freedom of Conscience and Religious Organisations" (2019) prohibits religious groups from conducting forced financial collections and other practices deemed harmful to individual dignity and honour. These judicial decisions, lacking independent review and clear criteria, undermine procedural fairness guaranteed by Article 14 of the International Covenant on Civil and Political Rights (1966).

Overall, while religious organisations in some Central Asian countries contribute significantly to human rights and social justice, existing legal and regulatory barriers frequently restrict their activities. Aligning national laws with international human rights obligations and ensuring transparent, fair judicial processes remain essential to safeguarding these organisations' rights and enhancing their positive social impact. An analysis of the role of religious organisations in the economic and public life of Central Asia reveals that these institutions are increasingly employing innovative methods of engagement with both society and the state. Religious organisations are emerging as influential actors not only in spiritual matters but also in the social, cultural, and economic spheres – thereby significantly contributing to regional development. Their influence on education, cultural preservation, social justice, and business development provides a foundation for the creation of more stable and harmonious societies. Nevertheless, challenges persist, particularly in the form of state control and restrictions on religious freedoms. These issues require further research and a reassessment of relevant state policies.

When comparing Kazakhstan, Uzbekistan, Ukraine, and Kyrgyzstan, it is evident that Kyrgyzstan demonstrates moderate levels of development in the economic activities of religious organisations. In Kyrgyzstan, the focus is primarily on supporting social, educational, and healthcare-related projects. However, the volume of state funding for these initiatives remains limited in comparison to neighbouring countries. In Kazakhstan and Uzbekistan, state investment in such projects is considerably higher, enabling religious organisations to play a more prominent role in public life. In contrast, Ukraine's model is characterised by minimal state involvement, with religious organisations relying more heavily on internal resources and international grants. Thus, the primary distinction among these countries lies in the extent of financial support and the level of state involvement in the economic activities of religious associations.

## Conclusions

In the course of this study, which examined the organisational and legal aspects of the economic activities of religious organisations in Kyrgyzstan – alongside a comparative analysis with other Central Asian countries and Ukraine – several key findings were identified that carry both theoretical and practical significance. Firstly, the legal framework in Kyrgyzstan grants religious organisations considerable freedom to engage in economic activities, provided these are directed toward non-commercial objectives, such as social services, education, and cultural development. Religious organisations are exempt from taxes on their core activities, which has facilitated the expansion of social and educational initiatives. However, despite this progressive legal approach, there remains a degree of legal ambiguity – particularly regarding the distinction between non-commercial and commercial activities.

Secondly, comparative analysis with Kazakhstan and Uzbekistan revealed that religious organisations in these countries face more restrictive administrative procedures. In Kazakhstan, the registration process for religious organisations is administratively complex, while in Uzbekistan, religious associations are subject to strict state control. In contrast, Kyrgyzstan's more flexible legal framework is comparatively favourable for religious organisations seeking to expand their economic activities. Nevertheless, this flexibility also creates a potential risk of misuse, underscoring the need for regulatory mechanisms that enhance transparency and accountability.

The study concluded that regulatory regimes for religious organisations' commercial activities vary greatly across the studied countries, directly affecting the scale and efficiency of their economic engagement. Kyrgyzstan and Kazakhstan feature more flexible laws supporting social entrepreneurship, fostering business models that address social issues and attract investment. In contrast, Uzbekistan and Tajikistan impose strict restrictions that limit property ownership and financial activities, creating bureaucratic barriers and undermining transparency and fairness. Key regulatory challenges include complex non-profit status procedures, unclear legal boundaries for economic activities, and inconsistent law enforcement causing legal uncertainty. Additionally, the lack of independent judicial oversight over sanctions weakens due process protections. These differences impact the financial stability, social role, and innovation potential of religious organisations, highlighting the need to align national laws with international standards and establish transparent, fair regulatory frameworks.

Comparison with Ukraine revealed both similarities and differences in regulating religious activities. Both countries offer tax incentives, but Ukraine has more complex bureaucratic requirements, especially for confirming non-profit status, complicating project implementation. Kyrgyzstan showed greater legal flexibility but needs improvements in registration and oversight to reduce legal uncertainty. Religious organisations in Kyrgyzstan actively engage in social initiatives, yet enhancing the legal framework especially clarifying commercial versus non-commercial activities is crucial for reducing risks and promoting sustainable development.

Future research should aim to expand the empirical base by including a broader range of religious organisations and examining the influence of international factors and transnational networks on the economic activities of religious structures in the region.

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# Порівняльний аналіз організаційно-правових засад регулювання господарської діяльності релігійних організацій

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**Анотація**. Актуальність статті була зумовлена обмеженим вивченням економічної ролі релігійних організацій у Центральній Азії та Україні, де чинні обмежувальні правові рамки стримували їхню господарську діяльність попри значний соціальний вплив. Метою дослідження був аналіз організаційно-правових аспектів господарської діяльності релігійних організацій у Киргизстані, з акцентом на виявлення наявних проблем та формулювання можливих шляхів їх вирішення в межах чинного правового поля. Методологія ґрунтувалася на аналізі нормативно-правових актів, правових доктрин, емпіричних даних і статистичних матеріалів, оприлюднених національними урядами. У межах дослідження здійснювався порівняльний аналіз правових систем Киргизстану, Казахстану, Узбекистану та України, що дозволяло виокремити специфічні особливості у регуляторних підходах. Серед основних результатів було визначено ключові проблеми, з якими стикалися релігійні організації під час здійснення господарської діяльності, зокрема труднощі правового регулювання, недостатній рівень правового захисту, а також адміністративні й податкові бар'єри. У дослідженні також підкреслювалася необхідність підвищення правової обізнаності релігійних організацій та захисту їхніх інтересів на всіх рівнях суспільного і державного управління. Було запропоновано конкретні рекомендації щодо вдосконалення законодавства, нормативного регулювання та підвищення економічної ефективності і соціального впливу релігійних організацій у Киргизстані

**Ключові слова**: економічна діяльність; нормативно-правові акти; інституційні структури; фінансовий менеджмент; конфесії