



FINANCIAL ACTION TASK FORCE  
*THE PRESIDENT*

23 March 2016

Mr. Maina Kiai  
Special Rapporteur on the Rights to Freedom  
of Peaceful Assembly and of Association  
Office of the High Commissioner for Human Rights  
Palais des Nations  
1211 Geneva 10  
Switzerland

Our ref:20160323vs01

Dear Mr. Kiai,

Thank you for your letter dated 23 February 2016 welcoming the Financial Action Task Force (FATF)'s recent revision of the *FATF Best Practices Paper on Combating the Abuse of Non-Profit Organisations (NPOs) (Recommendation 8)* and our on-going work to revise the FATF Interpretive Note to Recommendation 8 (INR.8).

Your letter also suggested making corresponding amendments to Recommendation 8 (R.8). We thank you for your proposals. Some NPOs suggested similar changes through the written public consultation exercise which was launched on the FATF website in November 2015. The FATF has subsequently agreed to discuss these issues at our June 2016 Plenary meeting, at which time we intend to finalise and approve any revisions of R.8 and INR.8.

This decision demonstrates the value that the FATF places on the feedback received from NPOs on these important issues. The NPO community plays a vital role in delivering much-needed charitable services and humanitarian aid around the world, often in remote regions. The FATF recognises that not all NPOs are inherently high-risk. However, as identified in the *FATF Typologies Report on Risk of Terrorist Abuse in NPOs* published in June 2014, service NPOs operating in close proximity to active terrorist threats are desirable targets for terrorist entities because of the types of resources involved and the geographic breadth of their operations, and their access to vulnerable populations. Consequently, the FATF places high importance on safeguarding NPOs from abuse, in line with the risk-based approach so as not to disrupt or discourage legitimate charitable activities.

As a next step, the FATF will hold a consultation meeting with NPOs on 18 April 2016 in Vienna, Austria to discuss the revisions to both R.8 and INR.8. That meeting is

kindly being hosted by the United Nations Office on Drugs and Crime at its headquarters. We would like to take this opportunity to invite you to attend that meeting and give a short 10-minute presentation of the work of the United Nations in this area. Please let us know whether you will be able to join us.

In the meantime, thank you for your interest in the FATF's work on these important issues.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Shin', written in a cursive style.

Mr. Je-Yoon Shin  
President of the FATF

A handwritten signature in black ink, appearing to read 'David Lewis', written in a cursive style.

Mr. David Lewis  
Executive Secretary of the FATF