Microsoft

Nonprofit Product Discount and Donation Organizational Eligibility Guidelines

Select your country to view applicable eligibility requirements:

A

Afghanistan
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Algeria
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Andorra
Angola
Anguilla
Antigua and Barbuda
Argentina
Armenia
Aruba
Australia
Austria
Azerbaijan

B

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Bahrain
Bangladesh
Barbados
Belarus
Belgium
Belize
Benin
Bermuda
Bhutan
Bolivia
Bonaire
Bosnia and Herzegovina
Botswana
Brazil
British Virgin Islands
Brunei
Bulgaria
Burkina Faso
Burundi

C

Cabo Verde
Cambodia
Cameroon
Canada
Cayman Islands
Central African Republic
Chad
Chile
China
Christmas Island
Cocos (Keeling) Islands
Colombia
Comoros
Congo
Congo (DRC)
Cook Islands
Costa Rica
Côte d'Ivoire
Croatia
Curaçao
Cyprus
Czech Republic

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Denmark
Djibouti
Dominica
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Estonia
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Faroe Islands
Fiji
Finland
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French Guiana
French Polynesia

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Gabon
Gambia
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Ghana
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Greece
Greenland
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Guyana

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Haiti
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Iceland
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Jamaica
Japan
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Kazakstan
Kenya
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Kuwait
Kyrgyzstan

L

Laos
Latvia
Lebanon
Lesotho
Liberia
Libya
Liechtenstein
Lithuania
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Macao SAR
Macedonia, FYRO
Madagascar
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Maldives
Mali
Malta
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Mauritius
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Mexico
Micronesia
Moldova
Monaco
Mongolia
Montenegro
Montserrat
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Myanmar

N

Namibia
Nauru
Nepal
Netherlands
New Caledonia
New Zealand
Nicaragua
Niger
Nigeria
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Norfolk Island

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Northern Mariana Islands

Norway

O

Oman

P

Pakistan

Palau

Palestinian Authority

Panama

Papua New Guinea

Paraguay

Peru

Philippines

Pitcairn Islands

Poland

Portugal

Puerto Rico

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Qatar

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Réunion

Romania

Russia

Rwanda

S

Saba

Saint Barthélemy

Saint Kitts and Nevis

Saint Lucia

Saint Martin

Saint Pierre and Miquelon

Saint Vincent and the Grenadines

Samoa

San Marino

São Tomé and Príncipe

Saudi Arabia

Senegal

Serbia

Seychelles

Sierra Leone

Singapore

Sint Eustatius

Sint Maarten

Slovakia

Slovenia

Solomon Islands

Somalia

South Africa

South Sudan

Spain

Sri Lanka

St Helena, Ascension, Tristan da Cunha

Suriname

Svalbard

Swaziland

Sweden

Switzerland

T

Taiwan

Tajikistan

Tanzania

Thailand

Timor-Leste

Togo

Tokelau

Tonga

Trinidad and Tobago

Tunisia

Turkey

Turks and Caicos Islands

Tuvalu

U

U.S. Virgin Islands

Uganda

Ukraine

United Arab Emirates

United Kingdom

United States

Uruguay

Uzbekistan

V

Vanuatu

Vatican City

Venezuela

Vietnam

W

Wallis and Futuna

Y

Yemen

Z

Zambia

Zimbabwe

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Afghanistan	Organizations must be non-governmental organizations (NGOs) registered with the Ministry of Economy or associations registered with the Ministry of Justice.B2:B239	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Åland Islands	Organizations must be non-profit organizations registered with The National Board of Patents and Registrations as one of the following: non-profit associations (rekisteröity yhdistys), foundations (säätiöt), or religious communities (uskonnollinen yhdyskunta); and located within Finland, including the Åland Islands.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Albania	Organizations must be foundations (fondacionet), centers (quend), or associations (shoquatat) registered with the Court of the Judicial District of Tirana.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Algeria	Organizations must be associations registered with the Ministry of Interior, Provincial Governor, or Popular Assembly for Communal Associations; or Muslim or non-Muslim religious associations or endowments (awqaf) operating with the agreement of the Ministry of Religious Affairs and Awqaf.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
American Samoa	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Andorra	Organizations must be associations (associacions) or private foundations (fundacions privades) inscribed in the Register of Associations or Register of Foundations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Angola	Organizations must be associations (associações) recognized by and/or registered with the Minister of Justice and Human Rights or relevant Provincial Commissioner and operating on a non-profit basis for the public benefit; or be religious organizations legally registered with the government.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Anguilla	Organizations must be operating on a non-profit basis for the public benefit as non-profit companies, foundations, or trusts and be properly declared and/or registered with the Registrar of Trusts or Registrar of Companies.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Antigua and Barbuda	Organizations must be operating on a non-profit basis for the public benefit as non-profit companies registered with the Registrar of Companies; benevolent societies or specially authorized societies registered with the Registrar of Friendly Societies; charitable international trusts or charitable international foundations registered with the Financial Services Regulatory Commission; or other non-profit, public benefit organizations established by spcial law (such as the Antigua and Barbuda Red Cross Society).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Argentina	Organizations must be civil nonprofit associations or foundations with tax-exempt status under the Income Tax Law and registered at Inspeccion General de Justicia (in Buenos Aires City) or in Direccion Provencial de Persona Jurdicia (in Provinces); and/or other civil associations or foundations authorized to function as legal persons and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Armenia	Organizations must be public organizations, noncommercial organizations, or religious organizations registered with the State Register of Legal Entities under the Ministry of Justice or the Committee of Religious Affairs of the Council of Ministers.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Aruba	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Australia	Organizations must be deductible gift recipients (DGRs) endorsed by the Australian Taxation Office (ATO) or listed by name in the tax law; charities registered with the Australian Charities and Nonprofits Commission (ACNC); or income tax exempt not-for-profit organizations as defined by the ATO.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Austria	Organizations must be foundations, registered associations, charitable corporations, or special entities, all with a stated public benefit purpose, taking one of the following forms: Koerperschaften des oeffentlichen Rechts, Verein, Stiftung öffentliches Recht, Stifung kirchliches Recht, treuhänderische Stiftung, gGmbH, gAG, gUG, or Koerperschaft des öffentlichen Rechts (KdÖR).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Azerbaijan	Organizations must be charitable organizations as defined by Section 13.2 of the Tax Code; non-governmental organizations (NGOs) or non-commercial legal entities (NCLEs) registered with the Ministry of Justice; or religious communities registered with the State Committee for Work with Religious Organizations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Bahamas	Organizations must be non-governmental organizations (NGOs) registered with the Registrar of NGOs or non-profit companies or foundations registered with the Registrar General's Department and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

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Bahrain	Organizations must be associations, social and cultural clubs, special committees working in the field of youth and sports, private institutions, or religious organizations registered with the Ministry of Labour and Social Development, Ministry of Justice and Islamic Affairs, or other relevant specialized administrative authorities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Bangladesh	Organizations must be registered with the NGO Affairs Bureau (NGOAB) or as Voluntary Social Welfare Organizations (VSWOs) with the Department of Social Services under the Ministry of Social Welfare.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Barbados	Organizations must be charities registered (or exempt from registration) with the Registrar of Corporate Affairs and Intellectual Property, incorporated non-profit companies operating for the public benefit, or the Anglican Church or other church exempt from registration.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Belarus	Organizations must be religious organizations or non-commercial organizations (NCOs) established as public associations, funds, institutions, or associations/unions of non-commercial organizations and registered with the State Register of Religious organizations, the Ministry of Justice, or relevant local governmental agencies.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Belgium	Organizations must be nonprofit associations (associations sans but lucratif – ASBL / vereniging zonder Winstgevend doel – VZW), international nonprofit associations (associations internationales sans but lucratif – AISBL / internationale vereniging zonder zonder winstgevend doel – IVZW), private foundations (fondations privées / private stichting), or public utility foundations (fondations d'utilité publique / stichting van openbaar nut).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

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Belize	Organizations must be companies limited by guarantee registered as Non-Governmental Organizations (NGOs); charitable trusts registered with the Registrar of the Court; or the Belize Red Cross Society.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Benin	Organizations must be non-governmental organizations (NGOs) (organisations non gouvernementales – ONG) or associations (associations) recognized by or declared with local authorities; or foreign NGOs (ONG étrangères) operating with a headquarters Agreement with the Interministerial Committee.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Bermuda	Organizations must be Registered Charities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Bhutan	Organizations must be civil society organizations (CSOs) registered with or accredited by the Civil Society Organizations Authority (CSO Authority), including public benefit organizations (PBOs) and foreign CSOs; or religious organizations registered with or having received written permission from the Commission for Religious Organizations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Bolivia	Organizations must be associations (asociaciones), foundations (fundaciones) nonprofit civil entities (entidades civiles sin fines de lucro), social organizations (organizaciones sociales), or non-governmental organizations (NGOs) (organizaciones no gubernamentales – ONG); and be recognized as tax exempt (reconocidas como exentas) by the National Tax Service.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Bonaire	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Bosnia and Herzegovina	Organizations must be registered foundations (fondacije) or associations (udruženja) registered at the state level and pursuing public benefit activities as defined in Article 11(2) of the Corporate Income Tax Law of FBiH or Article 8(2) of the Corporate Income Tax Law of RS.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Botswana	Organizations must be registered as non-profit organizations or trusts with the Department of Civil & National Registrations or the Registrar of Deeds.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Brazil	Organizations must be designated as Civil Society Organizations for the Public Interest (OSCIP); have Federal Public Utility Status (UPF); and/or be Associations operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
British Virgin Islands	Organizations must be non-profit organizations (NPOs) registered with the Registrar of NPOs at the Ministry of Health and Social Development.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

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Brunei	Organizations must be charitable trusts or other organizations recognized as tax exempt pursuant to Section 10(1)(f) of the Income Tax Act; or charitable or other companies with license to dispense with "Berhad" in their name and registered with the Registrar of Companies and Business Names maintained by the Ministry of Finance.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Bulgaria	Organizations must be non-profit legal entities in public benefit (юридически лица с нестопанска цел за общественополезна дейност) registered in the Central Registry of Public Benefit Organizations maintained by the Ministry of Justice.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Burkina Faso	Organizations must be associations (associations) (commonly known as Organisations Non Gouvernementales – ONG) registered with the Ministry of Territorial Administration (MATD), including public utility associations (associations reconnues d'utilité publique – ARUP) recognized by the Council of Ministers and foreign associations authorized by MATD.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Burundi	Organizations must be non-profit associations (associations sans but lucratif – ASBL) authorized by the Ministry of Interior; ASBL declared with municipal authorities and operating on a non-profit basis for the public benefit; or the Red Cross of Burundi.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Cabo Verde	Organizations must be legal entities (pessoas collectivas) declared of public utility (declaradas de utilidade pública) by the Prime Minister or his/her delegates; or non-profit, religious, or youth associations (associações) registered with the Ministry of Justice.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

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Cambodia	Organizations must be tax-exempt organizations approved by the Ministry of Economy and Finance; non-governmental organizations (NGOs) (associations and foundations) registered with the Ministry of Interior; or international NGOs (INGOs) operating with a current memorandum of understanding (MOU) with the Ministry of Foreign Affairs and International Cooperation.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Cameroon	Organizations must be public utility associations; NGOs approved by the MINATD; or other associations that are declared with or authorized by the MINATD or local authorities and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Canada	Organizations must be Canadian Charities registered with the Canada Revenue Agency (CRA), Canadian Federal Nonprofits registered with Innovation, Science and Economic Development Canada (ISED), or Canadian Provincial Nonprofits registered with their corresponding provinces or territories.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Cayman Islands	Organizations must be incorporated associations not for profit or charitable trusts registered with the General Registry.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Central African Republic	Organizations must be associations or non-governmental organizations (NGOs) (organisations non gouvernementales – ONG) approved or authorized by the government and operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Chad	Organizations must be non-governmental organizations (NGOs) recognized by the Directorate Charged with NGOs (Direction Chargée des ONG) or associations declared with and authorized by the central government.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Chile	Organizations must be foundations or corporations registered with the Ministry of Justice and operating as nonprofit institutions (including accredited collaborators of the National Youth Service – SENAME); neighborhood councils and community organizations registered in their respective municipalities; community organizations; or indigenous communities registered with CONADI.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
China	Organizations must be foundations (基金会 / jijinhui), social organizations (社会团体 / shehui tuanti), private non-enterprise institutions (民办非企业单位 / minban fei qiye danwei), or religious organizatiojns registered with the Ministry of Civil Affairs, State Administration for Religious Affairs, State Administration for Industry and Commerce, or their respective local bureaus and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Christmas Island	Organizations must be deductible gift recipients (DGRs) endorsed by the Australian Taxation Office (ATO) or listed by name in the tax law; charities registered with the Australian Charities and Nonprofits Commission (ACNC); or income tax exempt not-for-profit organizations as defined by the ATO.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Cocos (Keeling) Islands	Organizations must be deductible gift recipients (DGRs) endorsed by the Australian Taxation Office (ATO) or listed by name in the tax law; charities registered with the Australian Charities and Nonprofits Commission (ACNC); or income tax exempt not-for-profit organizations as defined by the ATO.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Colombia	Organizations must be registered not-for-profit associations, not-for profit corporations, or foundations that are eligible to receive tax-deductible donations under Article 125.2 of the Colombian Tax Code.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Comoros	Organizations must be associations and/or non-governmental organizations (NGOs) (Organisation Non-Gouvernementales — ONG) declared with the relevant government Ministry and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Congo	Organizations must be associations (associations) declared with the Ministry of Interior and Decentralization.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Congo (DRC)	Organizations must be non-profit associations (associations sans but lucratif — ASBL) or establishments of public interest (établissements d'utilité publique) registered or approved by the Ministry of Justice; or foreign non-profit associations (associations sans but lucratif de droit étranger) operating with authorization of the President.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Cook Islands	Organizations must be incorporated societies registered with the Registrar of Incorporated Societies and operating for the public benefit; registered charitable international trusts registered with the Registrar of International Trusts; the Cook Islands Christian Church; or the Cook Islands Red Cross Society.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Costa Rica	Organizations must be associations or foundations eligible to receive tax deductible donations or civil or sport associations declared of public utility by the Justice and Peace Ministry.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Côte d'Ivoire	Organizations must be public utility associations (associations reconnues d'utilité publique) recognized by the Minister of Interior; associations declared (associations déclarées) with the local prefect or administrative district head and operating on a non-profit basis for the public benefit; or religious associations (associations elions cultuelles) registered with the Ministry of Interior.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

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Croatia	Organizations must be designated as foundations, funds, religious communities, or associations pursuing activities for public benefit as set forth in Article 7, Paragraph 7 of the Law on Profit Tax of 2004, as amended.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Curaçao	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Cyprus	Organizations must be charitable organizations (institutions) (Εγκριμένα Φιλανθρωπικά Ιδρύματα) approved by the Ministry of Finance and/or associations/societies (Σωματείων) or foundations/institutions (Ιδρυμάτων) registered with the Ministry of Interior (Υπουργείο Εσωτερικών) and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Czech Republic	Organizations must be registered associations, institutes, foundations, or funds; or nonprofit legal entities established by registered churches or religious organizations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Denmark	Organizations must be associations (foreninger), foundations (stiftelser), institutions (institutioner), or religious communities (religiøse samfund) approved by the Ministry of Taxation to receive tax-deductible donations pursuant to Sections 8 A and 12 (3) of the Act on Assessment of Income Tax to the State (Assessment Act); or have regulations stating that the organization is operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Djibouti	Organizations must be associations (associations) recognized as being of public utility (d'utilité publique) by presidential decree; or other associations declared with relevant authorities and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Dominica	Organizations must be charities approved by Order of the Cabinet; trusts and non-profit organisations (NPOs) registered (or exempt from registration) with the Trusts and NPO Supervisor and operating on a non-profit basis for the public benefit; or non-profit companies registered with the Registrar of Companies and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Dominican Republic	Organizations must be associations for public benefit or the provision of services to third parties (asociaciones de beneficio público o de servicio a terceras personas) registered with the Attorney General's Office.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Ecuador	Organizations must be foundations or non-profit corporations with a Ministerial Resolution (Acuerdo) and pursue a tax-exempt purpose as defined under Article 19 of the Regulations of the Income Tax Law.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Egypt	Organizations must be associations or foundations—collectively known as nongovernmental organizations (NGOs) (هلية‌ألجمعيات ومؤسسات ١)—registered with the Ministry of Social Solidarity; or foreign NGOs operating with a valid permit from the Ministry of Social Solidarity.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
El Salvador	Organizations must be foundations or associations declared of public utility (fundaciones o corporaciones de utilidad pública) and qualified for tax exemption by the General Directorate of Internal Taxes pursuant to Article 6 of the Income Tax Law.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Equatorial Guinea	Organizations must be associations (asociaciones) or non-governmental organizations (NGOs) (organizaciones no gubernamentales) declared of public utility by the Council of Ministers or recognized by the Ministry of Interior and Local Corporations; or religious groups (grupos religiosos) registered with the Ministry of Justice, Worship, and Penitentiary Institutions.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Eritrea	Organizations must be local or international non-governmental organizations (NGOs) registered with the Ministry of Labour and Human Welfare.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Estonia	Organizations must be associations (mittetulundusühingute) or foundations (sihtasutuste) that operate on a not-for-profit basis, have a charitable mission, and are entered into the Centre of Registers and Information Systems (RIK) register.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Ethiopia	Organizations must be Charities (Ethiopian, Ethiopian Resident, or Foreign) of one of the following types: charitable endowments, charitable institutions, charitable trusts, or charitable societies; or Ethiopian Societies (Ethiopian or Ethiopian Resident).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Falkland Islands	Organizations must be registered with the UK Charity Commission and/or in the list of charities prepared by the Attorney General, approved by the Governor, and published in the Gazette.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Faroe Islands	Organizations must be an unincorporated association (felag) formed pursuant to written regulations (lóg or viðtøkur) and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Fiji	Organizations must be charitable institutions approved by the Commission of Inland Revenue and registered with the Fiji Revenue and Customs Authority (FRCA) or charitable trusts registered with the Registrar of Titles under the Ministry of Justice.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Finland	Organizations must be non-profit organizations registered with The National Board of Patents and Registrations as one of the following: non-profit associations (rekisteröity yhdistys), foundations (säätiöt), or religious communities (uskonnollinen yhdyskunta); and located within Finland, including the Åland Islands.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
France	Organizations must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
French Guiana	Organizations must be located in French Guiana and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
French Polynesia	Organizations must be located in French Polynesia and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Gabon	Organizations must be associations recognized as of public utility and/or declared with their local prefecture and published in the Official Journal of the Republic of Gabon.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Gambia	Organizations must be non-governmental organizations (NGOs) registered with the NGO Affairs Agency and/or associations or companies limited by guarantee incorporated with the Registrar of Companies.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Georgia	Organizations must be charitable organizations (საქველმოქმედო ორგანიზაცია) registered with the Revenue Service or non-entrepreneurial (non-commercial) legal entities (არასამეწარმეო (არაკომერციული) იურიდიული პირი ირიდიულ – NPLE) with fully not-for-profit or charitable missions.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Germany	Organizations must be Associations, Foundations, or other nonprofit legal entities that possess public benefit (Gemeinnützigkeit), charitable (Mildtaetigkeit), or Religious (Kirchliche) status.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Ghana	Organizations must be non-governmental organizations (NGOs), including religious organizations, recognized by the Department of Social Welfare; companies limited by guarantee registered with the Registrar General's Department (RGD) and operating on a non-profit benefit for the public benefit; or trusts established for purposes outlined in Section 1(1) of the Trustees (Incorporation) Act 1962.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Gibraltar	Organizations must be charities registered with the Charity Commissioners at the Supreme Court.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Greece	Organizations must be public benefit foundations (κοινωφελη ιδρυματα), charitable associations (φιλανθρωπικών σωματείων), or civil nonprofit companies (αστικη εταιρεια) established for public benefit purposes.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Greenland	Organizations must be registered with the Greenland Tax Agency and have governing documents indicating they are operating on non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Grenada	Organizations must be registered benevolent societies or non-profit companies whose governing documents indicate they are operating on a non-profit basis for the public benefit; the Grenada Red Cross Society; or religious organizations incorporated by statute.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Guadeloupe	Organizations must be located in Guadeloupe and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Guam	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Guatemala	Organizations must be associations (asociaciones) or foundations (fundaciones) registered as a tax-exempt organizations with the Tax Supervision Administration (SAT).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Guernsey	Organizations must be nonprofits or non-governmental organizations registered with the Association of Guernsey Charities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Guinea	Organizations must be non-governmental organizations (NGOs) (organisations non gouvernementales – ONG) or non-profit associations (associations) approved by the Ministry of Territorial Administration and Decentralization (MATD); or religious organizations approved by the General Secretariat of Religious Affairs and registered with MATD.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Guinea-Bissau	Organizations must be associations (associações) or foundations (fundações) operating on a non-profit basis for the public benefit whose statutes or a notarized extract thereof have been published in the Diary of the Republic.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Guyana	Organizations must be benevolent societies or specially authorized societies registered with the Registrar of Friendly Societies.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Haiti	Organizations must be recognized as Non-Governmental Organizations Government Assistance (NGOs) (Organisations Non-Gouvernementales – ONG) by the NGO Activity Coordination Unit and/or be registered as legal entities (such as foundations or associations) and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Honduras	Organizations must be nonprofit associations (asociaciones), foundations (fundaciones), or non-governmental development organizations (NGO-Ds) (organizaciones no gubernamentales de desarrollo) qualified for tax exemption by the Executive Revenue Directorate pursuant to Article 5(12) of the Rationalization of Exemptions and Strengthening of Public Finances Act.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Hong Kong SAR	Organizations must be nonprofit, non-governmental organizations or trusts established by deed or otherwise and approved as charitable by the Inland Revenue Department under Section 88 of the Inland Revenue Ordinance.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Hungary	Organizations must be associations (egyesületek), foundations (alapítványok), or nonprofit companies (nonprofit gazdasági társaságok) that have been granted public benefit status by the competent Company Registry Court; and/or registered civil beneficiaries (regisztrált civil kedvezményezettek) recognized as eligible to receive 1% of tax paid as defined in Section 4(1)(a) of Act CXXVI of 1996.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Iceland	Organizations must be registered Félagasamtök (non-governmental organizations – NGOs) or Sjálfseignarstofnun með staðfesta skipulagsskrá (private foundations under approved charter) registered in the Company Register and engaged in activities listed under Article 16 of Regulation No. 483/1994 on the deduction from income from commercial or independent activities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
India	Organizations must be registered societies, trusts, or Section 8 (formerly Section 25) companies; AND hold a valid registration under the Foreign Contribution Regulations Act (FCRA).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Indonesia	Organizations must be foundations (yayasan) approved as legal entities by the Ministry of Law and Human Rights; incorporated associations (perkumpulan) approved as legal entities by the Ministry of Law and Human Rights; or societal organizations (organisasi kemasyarakatan) registered with the Ministry of Home Affairs, provincial governor, or local authorities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

Country	Organizational Eligibility	Library Eligibility
Iraq	Organizations must be non-governmental organizations (NGOs) (المنظمات غير الحكومية), including foreign NGOs (المنظمات غير الحكومية الاجنبية), registered with the Regional Directorate of NGOs under the Iraqi or Kurdish Regional Council of Ministers.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Ireland	Organizations must be approved bodies authorized for tax relief on donations; charitable organizations registered with the CRA; sport bodies with tax exemption; or companies limited by guarantee registered with the CRO and operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Isle of Man	Organizations must be nonprofit or non-governmental organizations registered with the Index of Registered Isle of Man Charities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Israel	Organizations must be Israeli nonprofit organizations (amuta, company for public benefit, or public endowment) with the status of "public institution" and approved by the Finance Committee of the Knesset to receive tax benefited contributions under Article 46(a) of the Income Tax Ordinance; OR entitled to tax exemption under Article 9(2) and holding an Authorization of Proper Management (Ishur Nihul Takin) from the Registrar of Nonprofit Organizations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Italy	Organizations must be associations (associazioni), foundations (fondazioni), and social cooperatives (società cooperativi) registered as non-profit social utility organizations (organizzazioni non lucrative di utilità sociale – ONLUS); international NGOs (organizzazioni non governativa – ONG) registered with the Ministry of Foreign Affairs and International Cooperation; religious organizations (istituzioni religiose); or other organizations operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Jamaica	Organizations must be charitable organizations registered under the Charities Act, No. 32-2013 ("Charities Act").	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Japan	Organizations must be Specified Nonprofit Corporations (NPOs) certified by the city government or prefectural government; Social Welfare Corporations approved by the city government, the prefectural government and/or the Ministry of Health, Labour and Welfare; Public Interest Associations and Foundations authorized by the Public Interest Commission; or General Incorporated Associations of absolute nonprofit type (excluding mutual-benefit type) pursuant to the Corporation Tax Act.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Jersey	Organizations must be non-profit or non-governmental organizations registered with the Association of Jersey Charities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Jordan	Organizations must be recognized by the Council of Ministers as eligible to receive tax-deductible donations pursuant to Article 10(B) of the Income Tax Law (No. 34 of 2014); and/or be societies or branches of foreign societies registered with the Ministry of Social Development or other legal organizations established by special law.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Kazakhstan	Organizations must be non-commercial organizations (NCOs) registered with the Ministry of Justice and established as private institutions, public associations, foundations, religious associations, and charitable organizations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Kenya	Organizations must be non-governmental organizations (NGOs) or public benefit organizations (PBOs) registered (or exempt from registration) with the NGO Coordination Board; companies limited by guarantee registered with the Registrar of Companies and established for purposes outlined in Section 21 of the Companies Act, Cap. 486, and operating on a non-profit basis for the public benefit; societies registered (or exempt from registration) with the Registrar of Societies and operating on a non-profit basis for the public benefit; trusts registered and established for purposes outlined in Section 3(1) of the Trustees (Perpetual Succession) Act, Cap. 164; societies registered (or exempt from registration) with the Registrar of Societies and operating on a non-profit basis for the public benefit; or community based organizations (CBOs) registered as self-help groups/projects (Harambee) with regional offices of the Ministry of Labour, Social Security and Services and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Kiribati	Organizations must be societies registered with the Registrar of Incorporated Societies and operating on a non-profit basis for the public benefit; registered religious bodies; or the Kiribati Red Cross Society.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Korea	Organizations must be operating on a non-profit and non-governmental basis for the public benefit and be eligible to receive tax-deductible donations, including the following: Organizations registered in accordance with the Assistance for Non-Profit, Non-Governmental Organizations Act (비영리민간단체지원법); Public Service Corporations (공익법인); Social Welfare Foundations (공익법인); Social Cooperatives (사회적협동조합) and Social Cooperative Associations (사회적협동조합연합회); and organizations with Business or District License Codes of "82" or "80."	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

Country	Organizational Eligibility	Library Eligibility
Kosovo	Organizations must be non-governmental organizations (NGOs) with recognized public benefit/beneficiary status; or registered as foreign or domestic NGOs (associations and foundations) with the Ministry of Public Administration and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Kuwait	Organizations must be public welfare societies (جمعية النفع العام), clubs (الاندية), or charitable institutions (المبرات الخيرية) registered with the Ministry of Social Affairs and Labor.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Kyrgyzstan	Organizations must be noncommercial organizations (NCOs) or religious organizations registered with the Ministry of Justice.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Laos	Organizations must be associations registered with the General Department of Public Administration and Civil Service Authority (PACSA) or relevant local administrative agencies; or religious organizations registered with the Lao Front for National Construction (LFNC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Latvia	Organizations must be Associations or Foundations that have received public benefit organization ("PBO") status.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Lebanon	Organizations must be public utility organizations granted the status by decree issued by the Council of Ministers; or associations approved by the Ministry of Social Affairs or the Ministry of Youth and Sports and registered with the Ministry of Interior and Municipalities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

Country	Organizational Eligibility	Library Eligibility
Lesotho	Organizations must be registered as non-profit companies with the Registrar of Companies or as societies with the Registrar-General of Societies and operate on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Liberia	Organizations must be charitable private organizations registered with the Ministry of Finance and approved as tax exempt pursuant to Sections 9 and 200(d) of the Liberia Revenue Code; and/or international non-governmental organizations (NGOs) registered with the Ministry of Foreign Affairs and accredited by the Ministry of Planning and Economic Affairs (MPEA).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Libya	Organizations must be non-governmental organizations (NGOs) registered with the Ministry of Culture and Civil Society; or foreign NGOs registered with the Ministry of Culture and Civil Society and holding a license issued pursuant to the Order on Controls on the Activities of International Organizations Supporting Civil Society in Libya.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Liechtenstein	Organizations must be legal entities (juristische personen) certified for tax exemption by the Tax Authority pursuant to Article 4(2) of the Tax Act.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Lithuania	Organizations must be charity and support funds, associations, or non-governmental public institutions that have received the "status of a recipient of support" (paramos gavejo statusas) by the Center of Registers. Public institutions managed by state or government are not eligible.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Luxembourg	Organizations must be registered nonprofit associations (associations sans but lucratif – ASBL) or foundations (fondations).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Macao SAR	Organizations must be associations (社團) registered with the Identification Services Bureau (身份證明局) with an approved subsidy request from the Social Welfare Bureau, Education and Youth Affairs Bureau, or Labor Affairs Bureau.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Macedonia, FYRO	Organizations must be registered associations (здруженија) or foundations (фондации) engaged in public benefit activities; or the Macedonian Red Cross.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Madagascar	Organizations must be non-governmental organizations (NGOs) (Organisations Non Gouvernementales – ONGs) approved by the regional Bipartite Committee and published in the Official Journal; organizations exempt from income tax and/or eligible to receive tax-deductible contributions pursuant to Articles 01.01.03(5) and 01.01.10(6) of the Madagascar Tax Code; associations (associations) or foundations (fondations) recognized as of public utility; or religious associations (associations cultuelles) registered with the Ministry of Interior and Decentralization.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Malawi	Organizations must be non-governmental organizations (NGOs) registered (or exempt from registration) with the Non-Governmental Organisations Board; or religious organizations incorporated under the Companies Act or Trustees Incorporation Act.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Malaysia	Organizations must be non-governmental organizations and institutions eligible for tax-deductible gifts; charitable trusts; Islamic trust endowments; companies limited by guarantee operating on a non-profit basis for the public benefit; and societies operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Maldives	Organizations must be recognized as charitable, tax exempt, and authorized to receive tax-deductible contributions by the Maldives Inland Revenue Authority (MIRA) pursuant to Sections 10(e) and 15(a)(3) of the Business Profit Tax Act, 5/2011; or be associations registered with the Ministry of Home Affairs.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Mali	Organizations must be associations recognized as of public utility (associations reconnues d'utilité publique) or declared (déclarées) with the Ministry of Territorial Administration or state/district authorities and pursuing public benefit activities; or religious associations or congregations (associations cultuelles et congrégations religieuses) registered with the Ministry of Territorial Administration.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Malta	Organizations must be approved for tax exemption under Article 12(1)(e) of the Income Tax Law; or be enrolled as Voluntary Organizations with the Commissioner of Voluntary Organizations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Marshall Islands	Organizations must be non-governmental organizations recognized as pursuing tax exempt activities as described in Section 122(1)(e) of the Income Tax Act (Title 48, Chapter 1).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Martinique	Organizations must be located in Martinique and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Mauritania	Organizations must be associations recognized as of public utility by the Ministry of Interior; or other associations authorized by the Ministry of Interior and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Mauritius	Organizations must be charitable institutions approved by the Mauritius Revenue Authority (MRA) or other organizations (including charitable trusts, charitable foundations, and associations) operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Mayotte	Organizations must be located in Mayotte and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Mexico	Organizations must be recognized as "Authorized Donees" (Donatarias Autorizadas), be registered under the Promotion Law (CLUNI organizations), or be Private assistance institutions (instituciones de asistencia privada – IAP) or equivalent.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Micronesia	Organizations must be nonprofit organizations (including international organizations) established by Charter from the President or designated through appropriate executive order and operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Moldova	Organizations must be public associations (asociațiile obștești), foundations (fundații) or private institutions (instituții private).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Monaco	Organizations must be associations (associations), foundations (fondations), or federations of associations (fédération d'associations), including religious associations, accredited by, authorized by, and/or registered with the Ministry of State.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Mongolia	Organizations must be public benefit non-governmental foundations, associations, or religious organizations registered with the General Authority for State Registration and/or with local or provincial authorities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Montenegro	Organizations must be Associations (udruženja), Foundations (fondacijama), Alliances of Associations (savezi udruženja) or Alliances of Foundations (savezi fondacijama) established pursuant to Article 14 of the Corporate Income Tax Law, 2001, as last amended in 2012 (Zakon o Porezu Na Dobit Pravnih Lica).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Montserrat	Organizations must be non-profit organisations (NPOs) registered (or exempt from registration) with the Non Profit Organization Register and operating on a non-profit basis for the public benefit; non-profit companies registered with the Registrar of Companies and operating on a non-profit basis for the public benefit; charitable trusts registered with the High Court or other relevant authority; and/or benevolent societies or specially authorized societies operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Morocco	Organizations must be recognized public utility status associations or other associations declared with local administrative authorities and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Mozambique	Organizations must be local non-governmental organizations (NGOs) (organizações não-governamentais) registered with the Ministry of Justice or international NGOs registered with the Ministry of Foreign Affairs and Cooperation.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Myanmar	Organizations must be Local non-governmental organizations (NGOs); international non-governmental organizations (INGOs); or religious organizations registered with the relevant registration committee of the Ministry of Home Affairs.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Namibia	Organizations must be welfare organizations approved by the Minister of Finance in consultation with the Minister of Health and Social Services; non-profit associations/companies (also known as Section 21 companies) registered with the Companies Registration Office; or trusts registered with the Master of the High Court and operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Nauru	Organizations must be religious denominations recognized by the Cabinet or nonprofit organizations registered or declared with local authorities and operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Nepal	Organizations must be social organizations and institutions approved by the Social Welfare Council (SWC); organizations granted tax exemption by the Inland Revenue Department pursuant to Section 2 of the Income Tax Act, 2058 (2002); or associations (संस्थाहरु) registered with the relevant district office of the Ministry of Home Affairs.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

Country	Organizational Eligibility	Library Eligibility
Netherlands	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
New Caledonia	Organizations must be located in New Caledonia and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
New Zealand	Organizations must be located in New Zealand: charities registered with the Charities Register; donee organizations approved by the Inland Revenue Department (IDR); or nonprofit organizations approved for income tax exemption by the IDR.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Nicaragua	Organizations must be civil associations (asociaciones civiles), foundations (fundaciones), federations (federaciones), or confederations (confederaciones) that are tax exempt or have been issued a perpetual identification number (número identificativo perpetuo) by the Ministry of Governance's Department of Registry and Control of Associations and must be pursuing public benefit activities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Niger	Organizations must be non-governmental organizations (NGOs) (organisations non gouvernementales – ONG), other associations (associations), or foreign NGOs (ONG étrangères) registered with or operating with the approval of local authorities and/or the Ministry of Interior, Public Security, Decentralization and Religious Affairs.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

Country	Organizational Eligibility	Library Eligibility
Nigeria	Organizations must be funds, bodies, or institutions listed under the Fifth Schedule of the Companies Income Tax Act (CITA) or engaged in activities introduced with the Amendment of the Fifth Schedule and certified by the Federal Inland Revenue Service (FIRS) to receive tax-deductible donations. (Note: Although many legal forms may be tax exempt, only associations with incorporated trustees and companies limited by guarantee are eligible.)	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Niue	Organizations must be incorporated trusts or societies.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Norfolk Island	Organizations must be deductible gift recipients (DGRs) endorsed by the Australian Taxation Office (ATO) or listed by name in the tax law; charities registered with the Australian Charities and Nonprofits Commission (ACNC); or income tax exempt not-for-profit organizations as defined by the ATO.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Northern Mariana Islands	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Norway	Organizations must be companies (selskaper), foundations (stiftelser), associations (sammenslutninger), or religious communities (livssynssamfunn) eligible to receive tax-deductible donations pursuant to Section 6-50 of the Norwegian Tax Act (Lov om skatt av formue og inntekt (Skatteloven); and/or companies, foundations, associations, or religious communities registered in the Voluntary Register (Frivillighetsregisteret).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

Country	Organizational Eligibility	Library Eligibility
Oman	Organizations must be Charity Work Commissions (هيئات الأعمال الخيرية) established by royal or ministerial decree or Registered Associations (الجمعيات المشهرة).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Pakistan	Organizations must be non-profit organizations having a "donee status" pursuant to Section 2(36) of the Income Tax Ordinance, 2001.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Palau	Organizations must be nonprofit corporations and corporations sole for ecclesiastical purposes pursuing activities defined in Section 1002(w) of the Republic of Palau Public Finance Laws, 40 PNC; or foreign eleemosynary corporations declared with the Registrar of Corporations and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Palestinian Authority	Organizations must be charitable associations (الجمعيات الخيرية) or civil organizations (الهيئات الاهلية) registered with the Ministry of Interior (وزارة الداخلية) of the Palestinian National Authority (السلطة الوطنية الفلسطينية).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Panama	Organizations must be public benefit institutions eligible to receive tax-deductible donations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Papua New Guinea	Organizations must be charitable organizations approved by the Commissioner General of the Internal Revenue Commission; non-profit companies registered with the Investment Promotion Authority (IPA) and holding the appropriate license from the Minister for Finance; or associations registered with the IPA and operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Paraguay	Organizations must be associations (asociaciones) or foundations (fundaciones) recognized as public benefit entities (entidades de beneficio público).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Peru	Organizations must be Associations or Foundations eligible to receive tax-deductible donations under Article 37(x) of the Income Tax Law.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Philippines	Organizations must be registered with the Securities and Exchange Commission (SEC) and able to specify non-stock, non-profit status through governing documents, a certificate of tax exemption issued by the Bureau of Internal Revenue (BIR), and/or accreditation by the Philippine Council for NGO Certification (PCNC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Pitcairn Islands	Organizations must be a UK charity registered with the UK Charity Commission and operating in Pitcairn Islands; or a locally formed association whose governing documents indicate they are operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Poland	Organizations must be Public Benefit Organizations (Organizacja Pożytku Publicznego), foundations, or associations registered in the National Court Register (Krajowy Rejestr Sądowy – KRS) maintained by the Ministry of Justice.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Portugal	Organizations must be Entities declared of public utility by the Prime Minister; Private Entities of Social Solidarity (IPSS) registered with the Ministry of Social Solidarity; NGOs for development (ONGD) (Organizações Não Governamentais para o Desenvolvimento) registered with the Ministry of Foreign Affairs; or NGOs whose statutory object is aimed at promoting values of citizenship, the defense of human rights, women's rights and/or gender equality, which are eligible to receive tax deductible contributions under Article 63(3)(d) of the Tax Benefit Statute (Estatuto dos Benefícios Fiscais).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Puerto Rico	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Qatar	Organizations must be Charitable associations and foundations registered with the RACA; private foundations for the public benefit; other associations and nonprofit organizations registered with the MADLSA; sports clubs registered with the Ministry of Culture of Sports; or religious organizations and awqaf registered with the Ministry of Awqaf and Islamic Affairs.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Réunion	Organizations must be located in Réunion and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Romania	Organizations must be registered as associations, foundations, federations, or religious associations, and operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

Country	Organizational Eligibility	Library Eligibility
Russia	Organizations must be registered with the Ministry of Justice or its regional departments as nonprofit, non-governmental organizations or non-commercial organizations (NCOs), including foundations, institutions, non-commercial partnerships, autonomous non-commercial organizations, associations of legal entities, or public associations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Rwanda	Organizations must be Public Interest Organizations or Religious-Based Organizations (RBOs) registered with the Rwanda Governance Board (RGB); local Non-governmental Organizations (NGOs) registered with the Ministry of Local Government; or International Non-governmental Organizations (INGOs) registered with the Rwanda Directorate General of Immigration and Emigration.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Saba	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Saint Barthélemy	Organizations must be located in Saint Barthélemy and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Saint Kitts and Nevis	Organizations must be companies limited by guarantee registered as Non-Government Organisations (NGOs) with the Registrar of Companies; or charitable trusts established pursuant to the Trusts Act (Cap. 5.19).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Saint Lucia	Organizations must be non-profit companies and/or companies limited by guarantee registered in the Registry of Companies and Intellectual Property (ROCIP) whose governing documents indicate they are operating on a non-profit basis for the public benefit; or charitable international trusts established pursuant to the International Trusts Act.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Saint Martin	Organizations must be located in Saint Martin and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Saint Pierre and Miquelon	Organizations must be located in Saint Pierre and Miquelon and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Saint Vincent and the Grenadines	Organizations must be non-profit companies incorporated pursuant to Section 326 of the Companies Act (No. 8 of 1994) and operating on a non-profit basis for the public benefit; external companies registered with the Registrar of Companies pursuant to Section 341 of the Companies Act and operating on a non-profit basis for the public benefit; or international trusts created for charitable purposes pursuant to Section 11 of the International Trusts Act, 1996, as amended, and registered with the Registrar of Trusts.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Samoa	Organizations must be charitable trusts and charitable societies registered with the Registrar of Incorporated Societies pursuant to the Charitable Trusts Act 1965; incorporated societies registered with the Registrar of Incorporated Societies pursuant to the Incorporated Societies Ordinance 1952, as amended, and operating on a nonprofit basis for the public benefit; or other organizations created by special legislation and operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
San Marino	Organizations must be non-commercial associations, foundations, or ecclesiastical entities recognized by the Court Chancery.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
São Tomé and Príncipe	Organizations must be non-governmental organizations (NGOs) registered with the National Registry of NGOs under the authority of the Ministry of Justice.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Saudi Arabia	Organizations must be public benefit associations or foundations, or other associations and foundations operating for the public benefit, registered in the Kingdom of Saudi Arabia under the Ministry of Labor and Social Development, formerly known as the Ministry of Social Affairs (MOSA).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Senegal	Organizations must be non-governmental organizations (NGOs) (organisations non gouvernementales – ONG); nonprofit associations (associations sans but lucratif – ASBL); or public utility foundations (fondations d'utilité publique).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Serbia	Organizations must be registered foundations, associations, or endowments operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Seychelles	Organizations must be associations registered with the Registrar of Associations and operating on a non-profit basis for the public benefit; foundations registered with the Seychelles International Business Authority and established for charitable purposes; or the Red Cross Society of Seychelles.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Sierra Leone	Organizations must be nongovernmental tax exempt organizations with a written ruling from or agreement with the Commissioner General of the National Revenue Authority pursuant to Sections 8 and 9 of the Income Tax Act, as amended; non-governmental organizations (NGOs) registered with the Ministry of Finance and Economic Development (MoFED); companies limited by guarantee formed for purposes outlined in Section 22 of the Companies Act, as amended, and registered with the Office of the Administrator and Registrar-General; or community-based organizations (CBOs) registered with the Ministry of Social Welfare, Gender and Children's Affairs or relevant local government.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Singapore	Organizations must be non-profit or non-governmental organizations registered with the Commissioner of Charities and/or holding Institution of Public Character (IPC) status.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Sint Eustatius	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Sint Maarten	Organizations must be nonprofit or non-governmental organizations with Public Benefit Organization (Algemeen Nut Beogende Instelling – ANBI) or Institution Promoting Social Welfare (Sociaal Beland Behartigende Instelling – SBBI) tax exempt status; foundations (stichtingen) or associations (verenigingen) pursuing public benefit activities; or churches or other religious organizations (kerkgenootschappen en hun zelfstandige onderdelen).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

Country	Organizational Eligibility	Library Eligibility
Slovakia	Organizations must be non-profit organizations, foundations, or non-investment funds registered with the Ministry of Interior; civil associations registered in the Central Register (except Odborové organizácie a zamestnávateľské organizácie, Združenia s potvrdenou činnosťou, and Živnostenské spoločenstvá); the Slovak Red Cross; or Legal entities established by churches and religious organisations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Slovenia	Organizations must be nonprofit or non-governmental organizations designated as Associations, Foundations, or Private Institutes licensed to engage in public benefit services, or religious communities registered with the Ministry of Culture.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Solomon Islands	Organizations must be tax exempt pursuant to Section 16(1) of the Income Tax Act, and/or be charitable trusts registered with the Registrar of Companies or other organizations established by special legislation and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Somalia	Organizations must be non-governmental organizations (NGOs) and international NGOs (INGOs) operating on a nonprofit basis for the public benefit and registered with relevant national or regional authorities, which may include the following: in South Central Somalia, the Ministry of Interior; in Somaliland, the Ministry of National Planning and Development (MNDP); or in Puntland, the Ministry of Planning and International Cooperation (MOPIC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
South Africa	Organizations must have Public Benefit Organisation (PBO) status issued by the South African Revenue Service (SARS); be Non-Profit Organisations (NPOs) registered with the Directorate of Nonprofit Organisations; or be Non-Profit Companies (NPCs) registered with the Companies and Intellectual Property Commission whose governing documents indicate they are operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
South Sudan	Organizations must be Non-Governmental Organizations (NGOs) registered with the Ministry of Justice.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Spain	Organizations must be associations, foundations, or cooperatives with tax-deductibility registered with the Ministry of Interior or the Ministry of Culture, Education, and Sports.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Sri Lanka	Organizations must be registered with the Department of Social Services as nonprofits with recognized charitable status.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
St Helena, Ascension, Tristan da Cunha	Organizations must be charitable organizations approved by the Charity Commission for Saint Helena and registered with the Registrar of Charities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Suriname	Organizations must be foundations (stichtingen) operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Svalbard	Organizations must be companies (selskaper), foundations (stiftelser), associations (sammenslutninger), or religious communities (livssynssamfunn) eligible to receive tax-deductible donations pursuant to Section 6-50 of the Norwegian Tax Act (Lov om skatt av formue og inntekt (Skatteloven); and/or companies, foundations, associations, or religious communities registered in the Voluntary Register (Frivillighetsregisteret).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

Country	Organizational Eligibility	Library Eligibility
Swaziland	Organizations must be tax exempt as defined by Sections 2(a)(i) or 2(a)(ii) of the Tax Act 1975; and/or associations not for profit incorporated as companies limited by guarantee with the Registrar of Companies; or the Baphalali Swaziland Red Cross Society.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Sweden	Organizations must be nonprofit or non-governmental organization designated as Ideella Associations (ideella föreningar) eligible for income tax exemption under Chapter 7 of the Income Tax Act, OR Regular or Collection Foundations (stiftelser) eligible for income tax exemption under Chapter 7 of the Income Tax Act.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Switzerland	Organizations must be foundations, registered associations, charitable corporations, or special entities, all with a stated public benefit purpose, taking one of the following forms: Genossenschaft, Verein, Stiftung öffentliches Recht, Stiftung kirchliches Recht, treuhänderische Stiftung, gGmbH, gAG, gUG, or Koerperschaft des öffentlichen Rechts (KdÖR).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Taiwan	Organizations must be non-profit or non-governmental organizations possessing a Notarized Certificate of Legal Entity and licensed by a department of the Central Government; or local organizations licensed by the relevant regional city or county government.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Tajikistan	Organizations must be public associations registered with the Ministry of Justice; religious organizations or religious communities registered in the State Register of Religious Associations; or charitable organizations registered as noncommercial organizations with the local tax authorities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Tanzania	Organizations must be registered as non-governmental organizations (NGOs) under the Non-Governmental Organizations Act, 2002 (NGO Act); or religious organizations registered under the Societies Act, as amended.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Thailand	Organizations must have tax exempt status granted by the Thailand Revenue Department; be public benefit organizations certified by the Office of the National Commission of Social Welfare; or be foundations or associations registered with the Ministry of Interior or Ministry of Culture.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Timor-Leste	Organizations must be associations (associações), foundations (fundações), or foreign legal bodies (pessoas colectivas estrangeiras) registered as Non-Governmental Organizations (NGOs) (Organizações Não Governamentais – ONGs) with the National Directorate of Registries and Notarial Services under the Ministry of Justice.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Togo	Organizations must be national, international, or foreign associations (associations) recognized as Non-Governmental Organizations (NGOs) (Organisations Non-Gouvernementales – ONG); or religious organizations (organisations religieuses) recognized by government decree.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Tokelau	Organizations must be located in New Zealand or Tokelau: Charities registered with the Charities Register; donee organizations approved by the Inland Revenue Department (IDR); or nonprofit organizations approved for income tax exemption by the IDR.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Tonga	Organizations must have been granted tax exemption by His Majesty in Council pursuant to Section 11(f) of the Income Tax Act, Cap. 68; and/or be charitable trusts or incorporated societies registered with the Registrar of Incorporated Societies; or be other organizations established by special legislation and operating on a non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Trinidad and Tobago	Organizations must be registered charitable organizations or charitable institutions that have been granted tax exempt status under Section 6 (g) of the Corporation Tax Act.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Tunisia	Organizations must be Nonprofit organizations of general interest or Associations listed in Decree No. Decree No. 2000-599, of 13 March 2000 and in Decree 2010-1409, of 7 June 2010.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Turkey	Organizations must be Associations registered with the Directorate of Associations or Foundations registered with the Directorate General of Foundations.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Turks and Caicos Islands	Organizations must be non-profit organizations listed in the NPO Register maintained by the NPO Supervisor (Financial Services Commission) or non-profit companies incorporated and/or registered with the Registrar of Companies pursuant to Part IVA of the Companies Ordinance, as amended.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Tuvalu	Organizations must be approved as tax exempt by the Minister of Finance and Economic Planning pursuant to the Income Tax Act and/or be religious bodies registered with the Ministry of Home Affairs.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
U.S. Virgin Islands	Organizations must be recognized by the United States Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Uganda	Organizations must be Exempt organisations (including religious organisations) with the written ruling from the Commissioner General; non-governmental organisations (NGOs) registered with the National Bureau of NGOs (the Bureau); trusts and foundations registered with the Bureau; or community based organisations (CBOs) registered with the District Non-governmental Monitoring Committee (the DNMC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Ukraine	Organizations must be Charitable Organizations or Public Associations registered in the Registry of Non-profit Institutions and Organizations with respective nonprofit codes "0005" or "0006."	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
United Arab Emirates	Organizations must be registered as National Societies or Associations of Public Welfare (لجمعيات الوطنية و جمعيات النفع العام) with the Ministry of Social Affairs at the federal level; as Clubs, Unions, Societies/Associations, Companies or Institutions that work on sports and youth welfare (الأندية، الاتحادات، الجمعيات، الشركات و المؤسسات التي تعنى بالرياضة و الشباب) with the General Authority of Youth and Sports Welfare at the federal level; as Charities (لجمعيات الخيرية) with the Islamic Affairs and Charitable Activities Department in Dubai; as non-profit social clubs (النوادي الاجتماعية) licensed by the Community Development Authority (هيئة تنمية المجتمع) in Dubai and operating on a non-profit basis for the public benefit; as local branch offices of non-governmental organizations (NGOs) established outside of the UAE and licensed to operate in the UAE as non-profit associations; or other legal organizations established under the provisions of a special law that operate on a non-governmental, non-profit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
United Kingdom	Organizations must be nonprofit or non-governmental organizations with recognized charitable status in their respective location: England and Wales, registered with the UK Charity Commission and/or registered with HM Revenue & Customs (HMRC) as tax exempt; Scotland, registered with the Office of the Scottish Charity Regulator (OSCR) and/or registered with HM Revenue & Customs as tax exempt; or Northern Ireland, registered with the Charity Commission for Northern Ireland (CCNI) and/or registered with HM Revenue & Customs as tax exempt.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
United States	Organizations must be recognized by the Internal Revenue Service (IRS) as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC).	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Uruguay	Organizations must be Charitable Organizations eligible to receive tax deductible donations pursuant to Article 79, Title IV of Texto Ordenado, as amended; or Civil Associations exempt from tax under Article 52, Title IV of Texto Ordenado.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Uzbekistan	Organizations must be charitable organizations as defined by law; religious organizations registered with the Ministry of Justice or its local agencies; or non-governmental non-commercial organizations (NGOs) as defined by law, which may include public associations, public foundations, and unions or associations of NGOs.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Vanuatu	Organizations must be charitable associations, public foundations, or companies limited by guarantee registered and/or incorporated with the registrar appointed by the Vanuatu Financial Services Commission.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Vatican City	Organizations must be non-governmental organizations created by special statutes or a Motu Proprio issued by the Pope and operating on a nonprofit basis for the public benefit.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Venezuela	Organizations must be charitable institutions or social assistance institutions eligible for income tax exemption under Articles 14(3) and 14(10) of the Income Tax Law; or organizations or associations operating as Service Providers (Entidades de Atención) under Article 181 of the Organic Law for the Protection of Children and Adolescents (OLPCA) and eligible to receive tax deductible donations under Article 344 of OLPCA.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Vietnam	Organizations must hold appropriate licenses and permits as a Social Relief Establishment, Charitable Fund (including private foundations), International NGO (INGO), Association, or Scientific and Technological Organization (STO) pursuing charitable activities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Wallis and Futuna	Organizations must be located in Wallis and Futuna and must be nonprofit or nongovernmental organizations established pursuant to association loi 1901, fondation loi 1987, local Civil Code, or fonds de dotation loi 2008-776 and registered in the "Journal Officiel des Associations" or any other French legal publication.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Yemen	Organizations must be associations or foundations registered with and authorized to receive foreign funds by the Ministry of Social Affairs and Labor.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.
Zambia	Organizations must be Public Benefit Organizations (PBOs) approved by the Minister of Finance and/or non-governmental organizations (NGOs) registered with the Registrar for NGOs of the Ministry of Community Development, Mother and Child Health.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.

NONPROFIT ORGANIZATIONAL ELIGIBILITY

Country	Organizational Eligibility	Library Eligibility
Zimbabwe	Organizations must be Private Voluntary Organizations (PVOs) registered with the PVO Board; regulated non-profit trusts; or companies limited by guarantee registered with the Registrar of Companies and engaged in public benefit activities.	Public libraries may qualify as an eligible nonprofit organization without charitable status only for on-premises software donations and only where such software is made accessible to the general public. Please visit the **Microsoft Volume Licensing website** for more information about licensing programs for public library operations.