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DEVELOPMENT OF SPORTS POLICY IN THE REPUBLIC OF NORTH MACEDONIA

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Abstract



In the Socialist Republic of Macedonia, physical culture was an integral part of cultural and social policies, dominantly structured, planned, and implemented by the public sector and closely aligned with the sports movement. With the decline of former Yugoslavia and the self-management system, North Macedonia aimed to develop a more autonomous sports system, transitioning from the interventionist model of organizing and financing sports (a model found in most post-socialist social systems) to a non-interventionist model (a model found in the classic capitalist social systems of Great Britain and the United States of America). This was perceived as an excellent opportunity for redefinition and improvement in all its segments: games, results, structure, and management. That said, this paper aims to provide an overview of the key phases of sports policy development.

Keywords: Republic of North Macedonia, Sports law, Macedonian sport, Legal status.

1. INTRODUCTION

North Macedonia emerged from the dissolution of Yugoslavia during the 1990s, undergoing a transition from a socialist-based to a market-based economy and a pluralization of the political system.¹ In sports, this transition marked an attempt to dismantle state-centric policy development toward a non-interventionist model to address a number of systemic challenges, including the financial sustainability of leading sports clubs. Despite efforts to adjust the legal framework and develop a new institutional framework, these challenges remained greatly unresolved.² In the familiar transitional environment with insufficient economic growth,

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1 Marko Begović, *Sports Policy and Politics in the Western Balkans* (London: Routledge, 2024), <https://doi.org/10.4324/9781003246992>.

2 Marko Begović, "The Development of Sport Policy in Montenegro," *International Journal of Sport Policy and Politics* 12, no. 2 (2020): 321–330, <https://doi.org/10.1080/19406940.2020.1719186>.

sports are still viewed as the most important side job. In general, it could be concluded that the country operates under the first model of local development, which is non-integrated and yields weak economic effects. This is indirectly indicated by observations and experiences from the current local development projects in several municipalities, which serve as initial support for decentralization and good governance in the country. Namely, it is known that the decentralization process in the Republic of North Macedonia started in 2005, granting municipalities new rights and obligations. Among other things, one of the main points of this process is local economic development, crucial for the sustainability of municipalities and a benchmark for the success of decentralization.

Sports organizations acquire their legal status by registering with the Central Registry of the Republic of North Macedonia, and following the Law on Associations and Foundations, which establishes the legal legitimacy of the organization and the acquisition of status as a legal entity. Additionally, compliance with the Law on Sports is required to regulate the conditions and procedures for sports activities, manage sports facilities owned by the Republic of North Macedonia, and address other important sports related issues.

For many years, as a relic of the past social system of regulation, the sports system was organized and developed with state aid. This interventionist way of financing, provided by the state or local authorities, has seemingly generated solid sports results for the public. Still, the majority of sports teams face financial collapse and serious organizational problems. For example, the women's handball club ŽRK Kometal - Gjorce Petrov, which became the European handball champion in 2002, no longer exists. Similarly, the football club Vardar, the largest sports brand in Macedonia, faces the same financial problems every year due to issues with management and functioning.

In the Republic of North Macedonia, there has always been a strong foundation for institutional solutions in sports including sports organizations federations, clubs and associations), eradication of corrupt activities in sports, solving the problem of personnel potential and the organizational structure of sports, its legal and systemic organization, as well as establishing a new management course in sports and sports organizations.³

The financing of sports is one of the basic tools for its efficient functioning and existence. Anyone who follows the developments in sports financing knows that for many years, as a relic of the past, the sports system in our country relied on significant appropriations by the state or local government towards sports.⁴ However, a few years ago, institutional efforts began to restructure the sports system from an interventionist to a non-interventionist model.

2. A HISTORICAL OVERVIEW OF THE DEVELOPMENT OF SPORTS POLICY IN THE REPUBLIC OF NORTH MACEDONIA

Departing from the concept of physical culture, the 1996 Law on Sports marked the first legislative effort to reduce centralist and interventionist concepts in sports. It allocated broader jurisdictions and appropriate competencies to the sub-national public sector, such as local

3 Ivan Anastasovski, and Lazar Nanev, *Sport in Society* (Skopje: GI GLOBAL, 2013), 11.

4 Lazar Nanev, Gordana Lažetić Ivan Anastasovski, and Fetai Fatime, *Voucher – A Way of Financing Sports or a Source of Corruption* (Skopje: Geostrategic Institute GLOBAL, 2022), 1.

communities and municipalities.⁵ The logic behind this legal solution aimed at decentralizing governance of the public sector in order to improve mass participation of young people in organized physical activity, increase the direct engagement of local communities in the development of sports infrastructure, and strengthen the autonomy of sports.⁶ However, in the familiar transitional environment with insufficient economic growth, sport is still viewed as the most important side job.

The decentralization process in the Republic of North Macedonia started in 2005, granting municipalities new rights and obligations. Among other things, one of the main focuses of this process is local economic development, which is crucial for the sustainability of municipalities and serves as a benchmark for the success of decentralization.

The development of sports in the Republic of North Macedonia is conditioned by a set of measures that must be implemented in education, fiscal policy, the legal system, financing, and international cooperation. The current situation in sports and sports organizations in our country is not up to par for several reasons. Firstly, there is inadequate management of sports federations. Secondly, sports facilities are in poor condition, and thirdly, the normative aspect plays an important role in the proper functioning of sports and sports organizations as a whole.

3. LEGAL FRAMEWORK (SPORT LAW) FOR THE DEVELOPMENT OF MACEDONIAN SPORTS OVER THE YEARS

Sports law is one of the newest branches of the legal system, determined by fundamental principles and specific normative solutions from constitutional, civil, criminal, and administrative law, among other branches of law.⁷ Due to this, the totality of sports law, with its modifiability, has led to the unification of the aforementioned segments into a separate systemic whole primarily driven by practical needs.

As a distinct branch of the legal system, sports law represents a systematized set of regulations within the sports system and activities. The science of sports law refers to a system of legal concepts related to sports, sports organizations, sports activities, athletes, sports infrastructure, and legal procedures concerning the exercise of rights in sports and the performance of sports activities.⁸ Since the early 21st century, the legal systems of states have recognized and accepted sports law and sports regulations, making it a social reality. The existing regulations that regulate the matter of sports in fact show that the state aims to protect and promote the values inherent in sports through legal regulation of sports and sports activities.

The sources of sports law are numerous. The internationalization of sports has made

5 Ivan Anastasovski, "Recommendation for development in sport in the Republic of North Macedonia", 2020, <https://respublica.edu.mk/blog/javen-interes/2017-10-03-09-48-22/>.

6 Marko Begović, "Sports and Social Cohesion: The Case of the Western Balkans," *Current Issues in Sport Science* 10, no. 1 (2025): 1-16, <https://doi.org/10.36950/2025.10ciss007>.

7 Ivan Anastasovski, and Lazar Nanev, *Sport and Law* (Skopje: UKIM, 2011), 61.

8 Michal Kralik, "Civil liability of sports participants for sports-related injuries in the Czech Republic," *Sports Law and Governance Journal* 1, no. 1 (2015): 1-7, <https://doi.org/10.53300/001c.6408>.

international law a crucial influence, dominating and being particularly emphasized in this area. In addition to the sources of sports law that are the result of the work of international organizations and legislative bodies of individual states, there are also numerous documents such as "general legal acts" from transnational-international non-governmental sports organizations and national sports organizations that adopt and prescribe sports rules. These rules include "rules for competition, rules for the organization, and conduct of sports competitions in individual disciplines," as well as sanctions for possible non-compliance with them.⁹

Alongside the numerous sources of sports law, the laws that regulate sports matters in a country are considered the most important sources of sports law. This is primarily because they are regulations adopted by the state, that is, the highest legislative body, and because these laws legally regulate the structure of the sports system within individual countries and prescribe the basic rights and obligations of the subjects of that system.

In addition, the laws that regulate sports within national borders represent basic sources of sports law, even though their provisions define sports as a public interest, prescribe provisions for both the governmental and non-governmental sports sectors within the sports system, and determine methods for financing the realization of the public interest in the field of sports.

A source of law in the formal sense of the word is a general legal act adopted in written form by a competent state body. Given the fact that sports law is a positive legal discipline, its sources are constitutional and legal regulations, as well as international documents.

3.1. THE MOST RELEVANT DOMESTIC AND INTERNATIONAL SOURCES OF LEGISLATION IN SPORTS IN MACEDONIA

Starting with the importance of individual domestic legal acts in sports law, domestic sources will be presented according to their significance of the legal acts in the context of sports law as the main and secondary sources.

The main domestic sources are:

- a) The Constitution of the Republic of Macedonia (Official Gazette of the Republic of Macedonia No. 52/91) and Amendment XVII (Official Gazette of the Republic of Macedonia No. 91/01). The Constitution of the Republic of Macedonia, in the section on fundamental freedoms and rights of man and citizen, in Article 20, guarantees the citizens of the Republic of Macedonia the freedom of association to exercise and protect their political, economic, social, cultural, and other rights and beliefs.¹⁰ Within the framework of the realization of economic, social, and cultural rights, the Constitution of the Republic of Macedonia also emphasizes that the state encourages and supports technical culture and sports, which are fundamental for changing the position and role of the state and creating a completely

9 Goce Naumovski, Marija Ignjatovic, Dimitri Chapkanov, and Goran Stankovic, *Sports law in Macedonia* (Alphen aan den Rijn: Wolters Kluwer, 2023).

10 The Constitution of the Republic of Macedonia, Official Gazette of the Republic of Macedonia, no. 29 of 07.05.2002, with the amendments and supplements published in ("Official Gazette of the Republic of Macedonia" no. 66/04, of 01.10.2004, no. 81/08 of 7.07.2008, no. 18 of 14.02.2011 and no. 51 of 13.04.2011.

different value system and attitude towards sports. Additionally, under Amendment XVII, a guarantee is provided by which in local self-government units citizens directly or through representatives participate in decision-making on issues of local importance, especially in the areas of public services, urban and rural planning, environmental protection, local economic development, local financing, communal activities, culture, sports, social and child protection, education, and health care, and other areas determined by law. This indicates a new dimension of sports and the obligation of citizens to participate in sports activities, with the state creating legal assumptions for participation in sports.

- b) The Law on Sports (Official Gazette of the Republic of Macedonia No. 29/02) is a law that comprehensively regulates the entire area of sports law. It regulates the conditions and manner of performing sports activities to promote the public interest in sports within the jurisdiction of the Republic of Macedonia, municipalities, and the City of Skopje. The law also addresses the management of sports facilities owned by the Republic of Macedonia, municipalities, and the City of Skopje, as well as other issues of importance for sports. The Law on Sports attempts to comprehensively define what constitutes sports. According to this law, sports include activities that encompass all forms of sports activities for athletes of all ages, as well as sports and recreational activities for citizens. These activities are carried out by sports associations and other legal entities in the field of sports. Other legal entities, as defined by this law, include sole proprietors and trade companies registered to conduct sports activities, as well as legal entities that, in addition to being registered for activities in other fields, are also registered for performing sports activities.
- c) The Law on Associations and Foundations (Official Gazette of the Republic of Macedonia, No. 52/10). This law regulates the manner, conditions, and procedures for the establishment, registration, and termination of associations, foundations, unions, and organizational forms of foreign organizations in the Republic of Macedonia. It also covers the property they own, supervision, status changes, and the status of organizations of public interest. This law constitutes the basis for the formation of an association, which is the first step in establishing a sports organization, and it defines the entire procedure.

A. Secondary domestic sources

Secondary domestic sources are those that regulate individual sports areas but contain provisions of a sporting nature. They include:

- a) Statutes of sports federations and organizations,
- b) Rules for competition in individual sports,
- c) Disciplinary regulations, and
- d) Other acts adopted by sports federations and organizations.

B. International sources of sports law

International sources of sports law are, as a rule, international documents that are important for sports law and the possibility of their direct application.¹¹

Given their specificity, international documents adopted by international sports organizations are mandatory for sports federations and organizations. These include:

1. The International Convention against Doping in Sport, adopted on 19 October 2005,
2. Nordic Anti-Doping Convention of 1985,

11 Marko Begović, "Sports Law in Montenegro: Origins and Contemporary Development," *Entertainment and Sports Law Journal* 19, no. 1 (2021): 1-8, <https://doi.org/10.16997/eslj.912>.

3. The International Convention against Doping in Sport 2, prepared by UNESCO,
4. The Council of Europe Anti-Doping Convention and the Additional Protocol to the Council of Europe Anti-Doping Convention,
5. The Council of Europe Anti-Doping Convention 7, adopted in Strasbourg, 16 November 1989,
6. The International Convention against Doping in Sport, adopted on 19 October 2005 at the Paris Conference of the thirty-first General Session of UNESCO,
7. The European Union Action Plan to Combat Doping 2000-2004, adopted by the Council of Europe,
8. The European Charter on Sport, adopted by the Committee of Ministers of the member states of the Council of Europe,
9. The European Charter on Sport for All, adopted by the Committee of Ministers of the member states of the Council of Europe,
10. The EU Declaration on the Specific Characteristics of Sport and the Social Function of Sport in Europe,
11. Conclusions of the First EU Conference on Sport, in which the "European Model of Sport" was defined.

3.2. DEVELOPMENT AND SIGNIFICANCE OF SPORTS STANDARDS

Sport as a special social sphere, in which certain sports relations occur, is regulated by special sports regulations-sports standards. Sports rules are typically adopted by international or national bodies or institutions.

Sports law generally regulates the activities of two groups:

1. Firstly, it regulates the internal organization of all organizations and institutions to ensure the efficient provision of material, financial, personnel, and institutional resources, such as the legal status of athletes, doping rules, sponsorship, and organizational rules.
2. Secondly, it regulates issues related to sports activities and competitions, the duration of the competition, the number of players in various sports competitions, disciplinary sanctions, transfers within the sports market, and the establishment of standards or rules for each sport separately.

The first group can be described as sports rules in the broader sense of the word, which refer to the overall context of sports activities, including sports and other rules in a narrower sense that cover only the actual sports activities. Legal sports standards are binding on everyone, and compared to other standards established or recognized by the state, they always have a coercive and general nature.

Constitutional provisions, along with the Law on Sports and its amendments between 2004 and 2011, under the auspices of ratification of key conventions and related international standards, aimed to develop the North Macedonian model of sport in line with EU norms and standards. However, enforcement remained weak, as in other Western Balkan countries.¹²

12 Christos Anagnostopoulos, and Marko Begović. "Unpacking the Harmonization of National Anti-Doping Policy: A Collaborative Autoethnography Through the Lens of Institutional Entrepreneurship," *Journal of Global Sport Management*, (2025): 1–24, <https://doi.org/10.1080/24704067.2024.2443820>.

4. THE INSTITUTIONAL SETTING OF SPORTS SINCE THE INDEPENDENCE OF THE REPUBLIC OF NORTH MACEDONIA

In 1998, the then right-wing government decided to establish a Ministry of Sports by a decision of the Government.¹³ Archives in our country also show that indicate that in 2002, the left-wing government decided in the Assembly of the Republic of Macedonia (during that time) voting without a specific expert and scientific analysis, to downgrade the Ministry of Sports to the lowest level in the Agency for Youth and Sports.¹⁴

Despite facing challenges in a fragile economy, the Agency for Youth and Sports has managed to survive and fulfill the needs of both sports and young people. The institutional framework for sports has been in place since the independence of the Republic of North Macedonia. The Agency for Youth and Sports operated within our socio-political system of the Republic of North Macedonia from 2002 to 2024, demonstrating relatively successful professional activity in the field of sports.

During the development of Macedonian sports and several successful sports results in terms of club competitions and representative categories (national teams), a serious need arose to elevate the Agency to the level of the Ministry of Sports. This change occurred last year when the right-wing party VMRO-DPMNE gained a majority in power, which, by a decision in the Assembly of the Republic of North Macedonia, re-established the Ministry of Sports.

The new Ministry of Sports is still in the process of formation and internal reorganization, so it is too early to draw any conclusions about its professional functioning. An interesting point to note in this paper, focused on the overall development of Macedonian sports, is that the Republic of North Macedonia has not yet developed or adopted a state Strategy for sports.

It is also very important to emphasize that the development of sports in the Republic of North Macedonia is conditioned by a system of measures that must be implemented in education, fiscal policy, the legal system, financing, and international cooperation. The current situation in sports and sports organizations in our country is not up to par for several reasons.

However, it is also a fact that the situation with sports and sports organizations (associations, clubs, federations) in the Republic of North Macedonia is alarming, as they are in a survival phase. Despite the successes achieved by the Macedonian national teams, especially in team sports and city sports teams, there are still many areas that need improvement for the situation in sports and its overall organization to reach a higher level.

The basic points that should be included in a future Strategy for sports and for improving the functioning of sports organizations in our country are as follows:

1. Massification, i.e., raising the desire among our citizens for sports and its organization
2. Working with new, young talents who will be able to affirm themselves through sports, but also help them to develop effectively,
3. Continuous education and co-education of professional staff involved in sports and the

¹³ Anastasovski, Nanev, *Sport in Society*, 31.

¹⁴ Loc cit.

sports system in the Republic of Macedonia,

4. Permanent organization of debates and conferences on sports and sports organizations,
5. Active engagement at all levels (social, ethnic, gender, etc.).

It is a fact that sports, as well as their basic units, sports organizations, play a significant role in our socio-political system, i.e., through their organization and functioning, as well as the sports results that have been generated, contribute to the affirmation of our country. Therefore, despite the series of reforms that have been undertaken over the years in institutions related to sports and sports organizations, the results have not been satisfactory. This lack of progress hinders the overall development of sports, the building of top athletes, and with it, quality sports clubs and organizations.

As the political constellation has been unstable, the public sector in North Macedonia, namely both the previous state authority (Agency for Youth and Sports) and the current one (Ministry of Sports), is facing cyclical restrictions, reproduction of bureaucracy, and a lack of adequate policy planning. This is not unique to North Macedonia, as many countries in the Western Balkans are experiencing a similar developmental path where governance is shaped by party politics lacking evidence-based approaches and plural policy networks.

5. SYSTEMIC STRUCTURE OF SPORTS AND SPORTS ORGANIZATIONS IN THE REPUBLIC OF NORTH MACEDONIA

Each sports organization has established its own system of organization and functioning, starting from its basic base, through clubs, associations, national sports organizations, to international sports federations, and the International Olympic Committee. The Law on Associations and Foundations serves as the legal basis for the legitimacy of the organization and the acquisition of the status of a legal entity, with the organizations acquiring the status of a legal entity by entering it in the register maintained by the Central Registry of the Republic of North Macedonia.

The registration and acquisition of the status of an organization for performing sports activities in the Republic of North Macedonia is carried out according to the Law on Sports, which has been in force since 2002 with the amendments and supplements of 2004, 2008 and 2011. This law regulates the conditions and manner of performing sports activities, the management of sports facilities owned by the Republic of Macedonia, and other important sports related issues. Although in terms of its content, the law is the first document that fully regulates sports matters, there is still a real need for its improvement.

The general interest that exists among the sports public inevitably imposes the need for its revision and the establishment of a new modern approach to organizing sports entities, which will lead to the development and advancement of sports, resulting in top-notch results. Sport, within the meaning of this law, is an activity that encompasses all forms of activities for athletes of all ages, as well as sports and recreational activities for citizens.

5.1. THE INFLUENCE OF SPORT ON LEGAL NORMS

Regarding the very relationship between sports and legal standards, which influence sports relations, in theory, there is a distinction between:

1. Sports activities in the narrow sense.
2. Sports activities in the broader sense.

This division is semantically defined by the division of sports rules listed above.

Under sports activities in the narrow sense, the so-called rules of the game, mostly consisting of sports standards, are regulated, which ensures the autonomy of sports. Certainly, this autonomy is not absolute; in other words, there are areas where the law must intervene.

Indirect intervention can occur, such as in cases of the aforementioned responsibilities when sports injuries occur, and when it is transferred to regular courts for criminal prosecution, claims for damages within the framework of civil law, etc.

As an adaptation of sports activities in a narrower sense, "in practice we encounter cases of mutual penetration of sports and legal regulations."

The ideal situation would be one in which a certain legal standard defines sports regulations and ensures the autonomy of sports organizations. However, it is also of particular importance to strengthen the legal possibility for judicial review of decisions made by sports organizations, i.e. the establishment of a legal institutional mechanism that will examine the legality of their decisions in order to reinforce the rule of sports law and uphold the principle of "legal sports legal standards."

The Republic of North Macedonia partially embodies this concept, as most sports organizations exist as civil associations within the framework of the Law on Citizens' Associations and Foundations, which provides judicial protection only for precisely listed cases. That said, there is currently no judicial protection regarding the legality of decisions made by the organs and bodies of sports organizations, as special extreme cases that violate legality and integrity of sports work can lead to circumstances of de-legitimization of the entire legal system.

Sports is not outside the legal system; it has ensured its autonomy, but it must only seek autonomy within the bounds of constitutionality and legality of the decisions made by its subjects. Any illegal decision cannot produce any sports effects. In sports science, the need for a rapid resolution of sports disputes in theory has always led to a discussion on the appropriate level of intervention and the right to autonomy. Therefore, the solution to this conflict is sought in sports arbitration as a model of voluntary submission of a request for settlement, which is characterized by its rapid resolution of disputes. Despite the possibility for conflict, we are convinced that the right to judicial protection should in no case be limited or denied.

5.2. MODEL OF LEGAL REGULATION OF SPORTS

In sports science, there is a growing dilemma of the existence of the Law as an instrument for regulating sports relations, as well as the linguistic considerations that come into play when connecting sports and law. In legal literature, there are legal opinions that justify the use of only the designation "sports law" or "sports and law." Their argument lies in the fact that it is always for the application of certain legal disciplines, such as civil law, labor law, competition law, etc. If the author of a sports-legal text decides on one or another variant, it will always be critical for the readers to define their boundaries. According to the positivist approach, it is acceptable to unify all legal aspects of relations in the world of sports and apply general legal principles in the sports world.

On the other hand, formal sources of law include standards of a general nature that can be applied in the field of sports, as well as laws of a general nature. They contain legal standards that are specifically related to sports.

Legal issues arising in sports relations extend to all major legal areas, such as labor law, criminal law, civil law, and business law. Therefore, it is possible to divide and adapt them into a separate act to form a coherent system.

The way in which the state regulates relations that arise in sports and in connection with sports activities, as well as the measures of legal protection provided by the state in sports, depends primarily on whether the state has opted for the so-called interventionist or non-interventionist legal model, most often the legal regulation of the matter in the field of sports.

The interventionist model of legal regulation in sports means that in a particular state, the sports matter and the entire sports system, along with its basic elements that make up that system in terms of structure and competencies, are regulated to the greatest extent by legal norms prescribed by the state within the framework of a special Law on Sports.

In contrast, in the case of the non-interventionist model of legal regulation of sports matters, the legal regulation of matters in the field of sports, the regulation of the structure of the sports system, the legal protection of sports relations, and sports activities is only partial, and the legal norms relating to sports are found mainly within the framework of special laws, arranged in other regulations, which regulate other human activities (education, culture, health care, social protection, citizens' associations, etc.). The choice of the state to choose the model is not only a matter of conducting public policy in the field of sports, but also a matter of legal technique. However, the determination of states for the non-interventionist model does not imply a lack of interest in sports or abandonment of the matter by the state. Under this model, sports activities are not spontaneous, lawless, or legally uncertain. Instead, within the framework of the non-interventionist model, the rights and obligations of sports entities, as well as the realization of sports activities related to them, are based on the system of rules that prescribe the legal norms adopted by the state for various segments and areas of social life. From our point of view, both models, whether interventionist or non-interventionist, have their advantages and weaknesses, and the position whether and which model is better cannot be built based on an abstract-theoretical level, without prior consideration of the needs of the state, the influence of numerous social circumstances, and the traditions that exist in

individual legal systems within the framework of the functioning of the state.

However, the advantage of the interventionist legal model, which implies legal regulation of sports, over the non-interventionist legal model is evident in the fact that by adopting a special law regulating sports, the state reliably communicates a message to the public and its citizens. This message emphasizes that sport is a social activity for all citizens and enjoys full protection within the legal order of the country, highlighting that sport represents a special state interest of a public character.

Each sports organization has established its own legal system for organization and functioning, starting from its foundational base, through clubs, associations, national sports organizations, to international sports federations and the International Olympic Committee.

To be able to understand the organization and functioning of sports in the Republic of North Macedonia, it is necessary to comprehend the movements that occur within clubs and membership, then the acquisition of the legal entity status, and the status of being a legal subject for performing sports activities, association and various forms of organization, as well as the process of exercising rights and obligations.

5.3. THE CONCEPT OF A SPORTS ORGANIZATION - SPORTS CLUB IN THE REPUBLIC OF NORTH MACEDONIA

The sports clubs are the basic unit of a sports organization. There are several definitions of a sports club in the world literature. The same source states that the goals of a sports club are:

- a) to involve interested individuals or groups in new types of activity,
- b) to maintain and improve the ability of members,
- c) to develop leadership skills,
- d) to provide members with conditions for developing positive interpersonal relationships, and
- e) to promote respect for diversity.

Unlike the approach to defining sports clubs, domestic sources, unfortunately, still define sports clubs as non-profit organizations, with a distinct character and affiliation to the non-governmental/civil sector. However, this does not mean that the club is a non-governmental organization, i.e., its connection to the non-governmental sector is found exclusively in the fact that the state cannot be in any way a founder, member, or part of the structures of the sports club.

Such rules are established by the Olympic Charter and the statutes of all international sports organizations, which, without exception, prohibit any political influence in the field of sports. In our country, there have been instances where certain institutions are formed, with founders being local structures, local authorities, or higher political bodies, which give such institutions the authority to act in sports clubs, plan, organize, implement, monitor, and record sports programs, which is in line with international sports acts. In this way, politics seeks to have a direct influence, which, under the auspices of facility management, implements sports programs, taking occasional or permanent budgetary funds that can be directed to the clubs.

6. SYSTEM FOR DETERMINING THE LEGAL STATUS OF SPORTS ORGANIZATIONS IN THE REPUBLIC OF NORTH MACEDONIA

The Law on Associations and Foundations is only the basis for the legal legitimacy of an organization and the acquisition of its status as a legal entity, with the Organizations acquiring the status of a legal entity by entering it in the register kept by the Central Registry of the Republic of North Macedonia.

The registration and acquisition of the status of an organization for performing sports activities in the Republic of North Macedonia is carried out according to the Law on Sports, which has been in force since 2002 with the amendments and supplements of 2004, 2008, and 2011. It regulates the conditions and manner of performing sports activities, the management of sports facilities owned by the Republic of North Macedonia, as well as other issues of importance for sports. Although in terms of its content, the law is the first document that fully regulates sports matters, there is still a need for further improvements.

The general interest that exists among the sports public inevitably imposes the need for its revision and the establishment of a new modern approach to the organization of all sports entities, which would lead to the development and advancement of sports and the achievement of top results. Sport, within the meaning of this law, is an activity that encompasses all forms of sports activities for athletes of all ages, as well as sports and recreational activities for citizens.

Sports activities are carried out by:

1. Sports associations and
2. Other legal entities in the field of sports.¹⁵

Other legal entities include:

- a) A sole proprietor, and
- b) A legal entity that, in addition to being registered for performing activities in another field, is also registered for performing sports activities.

The performance of the sports activity is defined in such a way that, in order to fulfill the needs for engaging in activities and protecting the rights and interests in the field of sports, citizens can freely and voluntarily associate and establish sports associations, under the conditions and in the manner determined by law, unless otherwise determined by this law. The law also defines what constitutes a sports club, as the basic unit of the sports association for the performance of the sports activity.

Thus, a sports club is considered a sports association, i.e., a trade company that performs sports activities. The sports club, as a legal entity registered as a sports association of citizens, may establish a limited liability company or a joint-stock company to perform sports activities for the performance of its goals, interests, and activities, as well as for the financing of its functions determined by the statute.

¹⁵ The Constitution of the Republic of Macedonia.

In order to transform a sports association into a higher form of association, the law provides the possibility for a sports club, registered as a citizens' association, to cease operating as a citizens' association and to register as a trade company for the performance of sports activities, but after the prerequisites in accordance with the law have been met. The decision to dissolve a sports club as a citizens' association and reestablish it as a trade company, in compliance with the law, is made by the Assembly of the sports club with a two-thirds majority vote of the total number of members of the Assembly present.

The decision must be accompanied by:

- a) An act on the regulation of the rights and obligations of athletes who are members of the sports club.
- b) An act regulating the rights and obligations of employees of the sports club.
- c) A report on the audit of the annual calculation by an authorized institution.
- d) A report by an authorized appraiser on the estimated value of the club.
- e) Data and evidence on the right to ownership, disposal, use, and management of real estate.
- f) A list of interested legal and natural persons who will apply to be founders of the sports club as a trade company, along with a proposal for a program from the interested founders.

6.1. LEGAL STATUS OF SPORTS ORGANIZATIONS IN THE REPUBLIC OF NORTH MACEDONIA

Sports organizations acquire their legal status by entering it in the register maintained by the Central Registry of the Republic of North Macedonia, and by the Law on Associations and Foundations, which is the basis for the legal legitimacy of the organization and the acquisition of the status of a legal entity, and by the Law on Sports, which regulates the conditions and manner of performing sports activities, the management of sports facilities owned by the Republic of North Macedonia, as well as other issues of importance for sports, is acquired by an organization for performing sports activities.

Sports organizations are independent in the management, determination, and achievement of the goals and activities determined by their statute in accordance with the Constitution and the law.

Their work is public and is carried out through transparent publication of the statutes and other acts of the organization in accordance with the statute of the organization.

A sports organization can be founded by natural persons and legal entities, with a minimum of five founders, of which three of the founders must have a place of residence or residence, i.e., headquarters within the territory of the Republic of North Macedonia.

A sports organization is founded by a founding assembly, during which an act of establishment, a program, a statute, and the bodies of the organization are adopted.

In order to acquire a legal entity status and meet the conditions for registration in the central register, the organization adopts an act of establishment.

The act of establishment of the organization contains:

- a) the name, seat, and address of the association,
- b) the names, addresses, or seats, and unique identification number of the founders of the association, and
- c) the objectives of the association.

The act of establishment or a part thereof may be changed, if the founders have expressed their will to do so during the registration process. One of the conditions for acquiring the right to register in the central register is the adoption of a Statute of the sports organization.

According to the law, the statute regulates:

- a) The name and seat.
- b) The objectives of the association.
- c) The activities by which the objectives are achieved.
- d) The manner of deciding on membership, exclusion, and termination of membership in the association.
- e) The rights, obligations, and responsibilities of the members.
- f) The type of bodies and their composition, the manner of election and dismissal, the duration of the mandate of the members in the bodies, and the manner of decision-making, representation by law.
- g) The manner of acquiring and disposing of funds.
- h) The manner of adopting financial and other reports.
- i) The manner of achieving transparency and accountability in the work.
- j) The manner of adopting, amending, and supplementing the statute.
- k) The manner of deciding on status changes and termination of the association.
- l) The manner of adopting plans and programs.
- m) The treatment of funds and/or property in the event of termination of the association.

The statute of the association/organization may also regulate:

- a) The sign and symbol of the association.
- b) The internal organizational forms (subsidiaries, branches, etc.).
- c) The manner of adopting other acts.
- d) Conflict of interest.
- e) The manner of resolving disputed issues, and
- f) other issues of importance to the work of the association.

In its internal structure (see below Figure 1), according to the Statute, which is the subject of the agreement, the sports organization/club must have the following bodies:

1. Assembly, which is the highest body of the association and is composed of all members who have shown a desire to actively participate in the work of the sports organization. The statute may determine the manner of representation of the members of the association in the assembly of the association, through their elected representatives, (Ass);
2. Management/Executive Board – elected by the assembly (MEb);
3. Supervisory Board elected by the assembly with precisely defined competencies (SB);
4. President, (Pr);
5. One or more vice presidents (VPs);
6. Secretary General/Director, (SG/D).

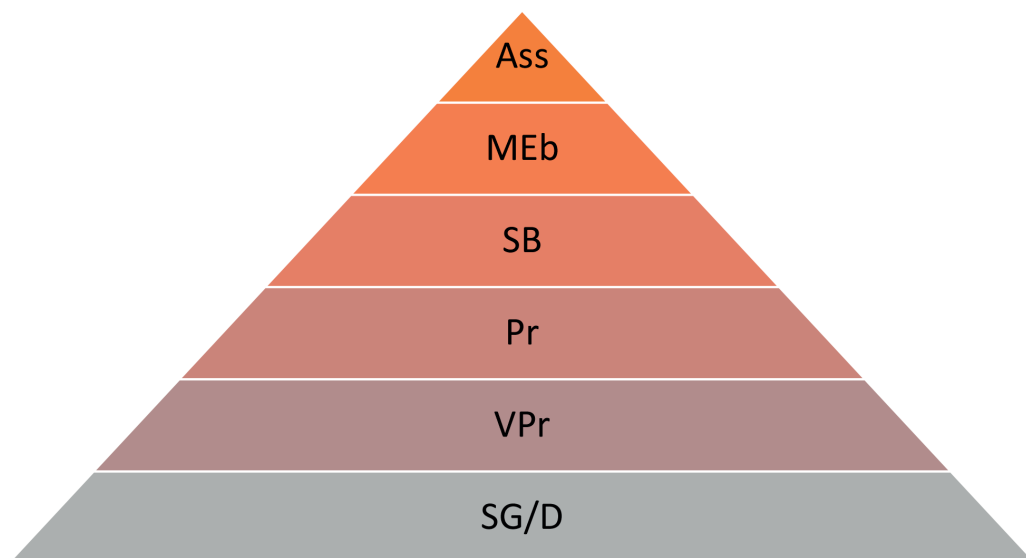


Figure 1. A view of its internal structure according to the Statute, which is the subject of the agreement, the sports organization/club

7. FINANCING OF SPORTS IN THE REPUBLIC OF NORTH MACEDONIA OVER CERTAIN PERIODS

The financing of sports is one of the basic tools for its efficient functioning and existence. Those who follow developments regarding the financing of sports know that for many years, as a relic of the past, the sports system in our country was built based on serious capitation by the state or local government towards sports.

A few years ago, institutional activity began to restructure the sports system from an interventionist to a non-interventionist model. This approach was seen as an opportunity to redefine it and improve the basic segments of the sports system: play, results, structure, and management. This extremely interventionist (socialist) way of financing sports seemingly generated solid sports results for the public, but still, a larger percentage of sports teams financially collapsed and had serious organizational problems.

For these reasons, changes were undertaken in the legal part, which referred to tax relief when donating financial resources to the sports system. A system was established that allowed the state, through the institutions responsible for sports, to begin issuing tax exemption vouchers as a way to financially support sports federations and clubs.

7.1. SYSTEM OF SPORTS VOUCHER

Every legal entity in the field of sports, i.e. sports organizations, sports federations, sports clubs, athletes in individual and team sports, practically from the first day of 2019, will be able to receive additional assistance with the “sports vouchers” project offered by the Government of the Republic of North Macedonia and for which six million euros have been allocated from the budget, which are intended as an additional investment for the development of sports for the coming year.

The Government of the Republic of Macedonia suggests that every legal entity will be able to use the tax incentives it has provided, which are within the framework of up to 50 percent of the funds that companies have to pay to the Public Revenue Office based on profit tax. With this, the Government assumes that the six million euros provided will represent a good starting point in the area of investments for the development of sports, which would increase in the coming years according to the possibilities and funds that will be available to us to help sports in the Republic of Macedonia.

The amendments to the law stipulate that the allocation of these significant financial resources will be subject to control by an appropriate expert body within the Agency for Youth and Sports. However, appropriate criteria or categorizations are also stipulated for the allocation of the so-called “sports vouchers,” which will be controlled by the Government of the Republic of North Macedonia through state institutions that have jurisdiction over financing and donations in sports, namely the Ministry of Finance - Public Revenue Office, the Ministry of Justice, and the Agency for Youth and Sports, especially from the aspect of completing the documentation and issuing sports vouchers to sports federations and sports clubs (collective and individual). The Government determines the actual values and the conditions for allocating these additional funds, separated from the state budget as outlined in the law itself.

With the new amendments to the Law on Profit Tax, financial donations to sports federations, the Macedonian Olympic Committee, and sports clubs are now exempt from tax. This tax exemption officially started with the fiscal year 2017. To exercise the right to tax exemption for donated financial resources to sports clubs, clubs need to compete in a national system of competitions with an organized league and have a registered and active youth school. For donations to a maximum of one sports club in the calendar year that does not participate in an organized national league, the taxpayer has the calculated tax reduced by the amount of the given donation, but up to a maximum of 5 percent of the calculated tax.

The new Law on Profit Tax also exempts financial donations for the benefit of active athletes. A taxpayer who donates financial funds to active athletes in Olympic sports and who acquire such status according to the conditions and criteria prescribed in the Law on Sports, with the funds deposited into a special purpose account, will have their calculated tax reduced by the amount of the donation, up to a maximum of 10 percent of the calculated tax. For donations to active athletes in non-Olympic sports, the calculated tax is reduced by the amount of the donation, not more than 5 percent.

The funds from the tax incentive will be used for salaries, allowances and bonuses of athletes and the coaching staff based on the club's regulations, which are submitted in writing to the

national sports federation, organization of travel and stay of the sports club or active athlete in the country and abroad for competitions or preparations, rental or construction of halls or fields for competition, payment for the rental of business space for the sports club (not exceeding 10 percent of the funds received annually), repayment of a loan for the purchase of the club's premises (not exceeding 20 percent of the funds received annually). If premises for the sports club are purchased with these funds, they may not be mortgaged (except for a mortgage to the bank for the purchase or construction of the facility itself) and may not be alienated for at least 15 years from the date of their purchase. The funds may also be used for travel expenses related to participation in professional seminars, conferences and training, and upon prior decision of the governing body of the national sports federation, registration fees and membership fees in international bodies of which they are members, purchase of equipment and supplies, payment of utility costs for national sports federations and sports clubs, health care, pension and disability insurance and compensation for insurance against the consequences of an accident and risks for active athletes, as well as the organization of international competitions in the Republic of Macedonia.

The manner of using these funds will be determined through a Rulebook adopted by the official who manages the state administration body responsible for matters in the field of sports, with prior consent from the Government of the Republic of Macedonia.

The law prohibits the National Sports Federation, the Macedonian Olympic Committee, sports clubs or active athletes from returning, on any grounds, the funds with which the commercial company participates in financing the sports entities in the same commercial company or in a commercial company with which there is a capital or managerial affiliation, or is owned or managed by a person in a family relationship up to the second degree with a person from the commercial company, including costs for goods and services. The funds used by the commercial company to finance the sports entities are subject to an audit at least once in three years by the State Audit Office. Illegal use of these funds is subject to liability in accordance with the provisions of the Criminal Code.

Finally, due to the corrupt nature of the financing model and the criminal proceedings initiated for embezzlement of public funds against 11 officials from the Ministry of Sports, and the failure of the way Macedonian sports were financed, the state has made a new decision starting in 2025. This decision replaces the sports voucher with a model that involves subsidizing Macedonian sports. This measure has only been in effect for two months, so it is too early to draw any conclusions about its implementation in practice. Therefore, it is advisable to wait a year after its implementation and distribution of finances to sports clubs to assess their functionality and their sports results.

8. RECOMMENDATIONS FOR REGULATING THE SPORTS SYSTEM IN THE REPUBLIC OF NORTH MACEDONIA

The above points to the need for enhanced participation of the civil sphere and political representation to improve the basic conditions for the promotion and development of sports through cooperation. The current legislation is largely inadequate, and the solution lies in adopting a new modern European law on sports and creating a separate chapter for sports in the state budget. Recommendations for potential future sports legislation can be drawn from

foreign legislation and international documents, and the experience of athletes.

In conclusion, the state, through the Law on Tax Relief or the so-called "sports vouchers," seeks to stimulate new investments for the development of sports in the Republic of North Macedonia, where economic entities will be motivated through sports vouchers to find their interest in investing in sports, regardless of whether it is at the local or national level.

Several observations are possible for inspiration, which can lead to reform changes.

1. First, a clearly defined status of civil associations in the sphere of physical culture of the state is crucial. "Sports, sports and tourist associations develop their activities by the concept of the development of physical culture and participate in its implementation based on their interests and needs." Since the role of physical culture is an important factor in health, education, work efficiency, humanization of the lives of citizens, and also in the field of international relations.
2. Secondly, the design of a special state fund of sources of income specially designed for the support of sports is essential, which may be compensation for the moral rights of athletes, betting, and games of chance, or copyright.
3. Thirdly, the formation of scientific, economic, health, and other conditions for the development of physical culture and the promotion of the activities of civil associations and other persons working in this area is necessary.
4. Fourthly, sources of financing are possible:
 - a) from the state budget funds in the amount of at least 0.5 percent of its annual volume of state budget funds;
 - b) income from games of chance and other similar games;
 - c) funds for associations of citizens working in the field of sports;
 - d) income from advertising;
 - e) donations;
 - f) loans to legal entities;
 - g) self-administration of regions and municipalities.
5. Fifthly, regulating issues of accreditation of training facilities in the field of sports and the requirement of proficiency in the performance of specialized activities undertaken by coaches, trainers, or referees;
6. Sixthly, access to public subsidies, which corresponds to state supervision of their activities;
7. Seventhly, establishing sports arbitration.

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