



LEGAL COOPERATIVE FRAMEWORK ANALYSIS

Within the ICA-EU Alliance

NATIONAL REPORT of PARAGUAY

I. Introduction

This report was produced within the investigation of the Legal Cooperative Framework Analysis initiated by the International Cooperative Alliance (ICA) and its regional offices. The investigation is carried out in the framework of an alliance signed between the European Union and the ICA for the 2016-2020 period, which aims to strengthen the cooperative movement and its capacity to promote international development.

The analysis of the legal framework seeks to improve the knowledge and evaluation of cooperative legislation, with the aim of ensuring that legal regulations recognize the specificities of the cooperative model and ensure equal conditions, compared to other forms of association. This analysis will also serve ICA members as input into their advocacy and recommendations regarding the creation or improvement of legal frameworks, to document the implementation of cooperative laws and policies, and to monitor their evolution.

In accordance with the objectives set out in the ICA-EU Project, this report aims to provide a general understanding of Paraguay's cooperative legislation and an assessment of the degree of its ability to promote the development of cooperatives. Recommendations are also made for the improvement of legislation in order to overcome some difficulties currently faced by cooperatives.

The document has been prepared by Francisco José Valle Gómez, a lawyer with experience in the field of cooperative law in Paraguay, both in the public and private sectors. In order to create this document, consideration has been given to the contributions made by national cooperative organizations affiliated to Cooperatives of the Americas.

The contributions of the expert and the Paraguayan organizations members of Cooperatives of the Americas were collected through a questionnaire prepared by the International Cooperative Alliance and its regional offices. The questionnaire was sent in its entirety to all members in Paraguay and completing it was voluntary.





II. National cooperative law of Costa Rica

i. General context

Paraguay's Cooperative Legislation is based on Article 113 of the National Constitution, which reads: *"The promotion of cooperatives. The State will promote the cooperative enterprise and other associative forms of production of goods and services, based on solidarity and social profitability, to which it will guarantee its free organization and autonomy. The principles of the cooperative movement, as an instrument of national economic development, will be distributed through the education system."*

Law No. 438/94 on Cooperatives regulates the constitution, organization and operation of Cooperatives. It was enacted and published in 1994 and, Paraguay being a Social State of Law, unitary, indivisible, and decentralized, all laws are mandatory in the territory of the Republic, as of the following day of its publication.

The constitutional norm guarantees cooperatives free organization and autonomy, in harmony with Article 2 of the Law on Cooperatives, as text amended by Law No. 5.501/15.

In other words, in Paraguay, Cooperatives are governed by a Special Law which has undergone several modifications.

The current legal framework of the Cooperatives in Paraguay is as follows:

- a) Law No. 438/94 "Cooperatives"
- b) Law No. 2.157/03 "That regulates the functioning of the national institute of the cooperative movement and establishes its charter."
- c) Law No. 5.501/15 "That modifies several articles of Law No. 438/94 "on Cooperatives"
- d) Law No. 6.178/18 "That modifies Article No. 113 of Law No. 5.501/15 "That modifies Several Articles of Law No. 438/94 on Cooperatives"
- e) Law No. 2339/03 "That establishes the management framework for housing cooperatives and the fund for cooperative housing"

In addition, it is important to highlight the existence of Regulatory Decree No. 14.052/96 that regulates Law No. 438/94. This document constitutes a regulatory source for the best interpretation and application of the Law.

The Paraguayan Civil Code refers to the Law on Cooperatives in the last paragraph of Article 1013, which states: *"Cooperatives shall be governed by their special legislation"*. Conversely, Article 7 of Law No. 438/94 on Cooperatives states: *"Cooperatives and other*



entities regulated in this law shall be governed by their provisions and, in general, by Cooperative Law. Furthermore, the rules of Common Law shall apply to them when compatible with their nature."

That is, first, the special rules shall apply and in strictly necessary cases common law can be applied.

Regarding special Legislation for certain types of Cooperatives, we have Law No. 2339/03 *"That establishes the management framework for housing cooperatives and the fund for cooperative housing"*. This special Law is in turn a complement to Law No. 438/94, and specifically regulates the management of funds destined for the associates of the Housing Cooperatives, among other aspects.

The principles known as "cooperative identity" that is, those that differentiate Cooperatives from other organizational forms, are found in Article 4 of the Law on Cooperatives, a text modified by Law No. 5.501/15. While there are some variants with the seven cooperative principles of ICA, they essentially serve to differentiate them with other organizational ways and are: (a) Open and voluntary membership; b) Democratic control of members; (c) Economic participation of members; (d) Autonomy and Independence; (e) Education, training and information; (f) Cooperation between Cooperatives; and, g) Commitment with the community and environmental sustainability, for which we can ensure that the principles are explicitly included in the Law.

ii. Specific elements of the cooperative law

a) Definition and objectives of cooperatives.

Article 3 of the Law on Cooperatives, in accordance with text modified by Law No. 5.501/15 which establishes the nature of cooperatives, by establishing that it is *"an association of persons, who have voluntarily joined to address their economic, social and cultural needs and aspirations, through a jointly owned, democratically controlled and non-profit company."*

As essential elements of the notion of what cooperatives are, we can find people, who stand on what is most important for the entity. Another important element is that it not only seeks to satisfy "needs" understood as the lack of something, but also seeks to achieve "aspirations", understood as improving what the associates already have. The cooperative movement also seeks to promote social and cultural improvements through self-management. All this through a company controlled democratically by the associates and not for profit.



Cooperatives in Paraguay differ from other legal types of organizations, for example, Companies in the following ways:

Cooperatives	Companies
Open membership	Limited amount of shareholders
One vote per associate in assemblies	Capital sets the number of votes
Variable and unlimited capital	Capital is fixed in the constituent documents
Transferable certificates of contribution only between associates	Negotiable and transferable shares
Non-profit distribution of surpluses	The distribution of profits is carried out according to the number of shares

The Cooperatives Law implicitly seeks to promote the development of the human being, through cooperative work and this is implicitly embodied in Article 8 of the Cooperatives Law which summarizes: "*The cooperative act is the solidarity activity, of mutual aid and non-profit activity of people who associate to meet common needs or promote development.*" The text of the Law practically defines what the cooperative act is and its ultimate purpose, for the benefit of the associates. This makes cooperatives different from other lucrative organizations, as there is no commercial transaction per se.

Members are not required to make transactions with their cooperatives, but are free to do so, when they need it. The limitation to this freedom of transaction could be found in Labor and/or perhaps also Production Cooperatives, where the associates must meet the assigned tasks or production goals, according to the obligations established in the Social Statute. Let us remember that the Law on Cooperatives in Article 16 establishes the minimum content of a Social Statute and specifically in subparagraph (d) indicates that the duties and obligations of associates must be established in the Social Statute of each Cooperative.

Cooperatives, on the other hand, are obligated to make transactions with their associates, understanding this duty as the obligation to provide the services, as long as they are requested and the associates meet the statutory and regulatory requirements to access them.

Cooperatives may carry out activities on equal conditions with other persons of private law. In this sense, its activities are mainly carried out with the associates, although it may also perform acts with third parties.



When a cooperative carries out operations with third parties, it must file a tax return for such acts as tax exemptions only benefit acts performed by those associated with their cooperatives (Article 113 of Law No. 438/94, text modified by Law No. 6.178/18).

Cooperatives may not provide services to third parties under more advantageous terms than to associates, nor may they benefit from tax exemptions, all in accordance with Article 46 of Law No. 438/94, modified by Law No. 5.501/15.

Cooperatives cannot pursue purposes other than the promotion of their members, although as entities seeking the good of society, they are governed by the principle of "*Commitment to the community and environmental sustainability*", which forces them to work in a socially responsible way.

Cooperative legislation does not provide for a particular type of cooperative designed specifically by the legislator for the pursuit of social, general or community interests, although we can understand that the current law, with all its modifications, aims to improve the general living conditions of the Paraguayan population.

b) Establishment, cooperative membership and government.

The process of recognition of legal persons takes place before the National Institute of the Cooperative Movement, also known by its acronym in Spanish "INCOOP".

The interested parties must carry out all the acts indicated in Article 14 and the following of Law No. 438/94 of Cooperatives, which can be summarized in: a) Communication to INCOOP that the assembly of incorporation will be held. This is done at the request of an Organizing Committee; b) Implementation of an Assembly of Incorporation; c) Deposit of 5% of the subscribed capital in the Banco Nacional de Fomento (*National Development Bank*); d) Request for recognition of legal entity and registration in the Registry of Cooperatives, in accordance with Article 18 of Law No. 438/94 on Cooperatives. The request for recognition must be made within 180 days to INCOOP, along with all the required documents.

If the documentation submitted meets the legal requirements, INCOOP issues a resolution recognizing of the legal entity and assigns the cooperative a registration number. Once registered, cooperatives can operate regularly in Paraguay.

The Law on Cooperatives, in Article 5, establishes a differentiated number of persons for the constitution of cooperatives . The general minimum amount is 20 associates, and these must



be natural persons. In the case of specialized housing cooperatives, the minimum number required is reduced to 10 and for specialized associated labor cooperatives, the required number is only 6 members.

Cooperatives may not operate with a number less than that set forth in the Law. If the minimum number is reduced, INCOOP can warn the entity to correct the situation, perhaps by incorporating new associates, within 60 days, under warning of dissolution.

The admission of associates is done in two ways. The first is by participating in the Assembly of Incorporation. The second, by a resolution of the Board of Directors which accepts the request for admission.

Admission is regulated in the Social Statute. Interested parties must meet the requirements to be part of a cooperative. The requirements are often varied and related to the social object of the cooperative.

Legal entities seeking to join a cooperative must meet two basic requirements: (a) Being of social interest; b) Not pursue profit.

In this sense, only trade unions, neighboring commissions, associations, sports clubs and cooperatives could be associated. Article 25 of Law No. 438/94 also allows the entry of municipalities, governorships and other entities from the public sector.

Entry into a cooperative is free, but is subject to the decision of the Administration Council. Having the possibility of organizing and self-governing with constitutional autonomy, no third party can obligate a cooperative to admit it as an associate.

With regard to the abandonment of membership in cooperatives, the Law provides under Article 4(a) that membership is "open and voluntary". Withdrawal or abandonment is regulated and in some cases, the resignation may be rejected.

The first case is the prohibition of resignation when the Cooperative is intervened by INCOOP, pursuant to Article 31, numeral 6 of Law No. 2.157/03.

The intervention of a cooperative is the administrative measure aimed at normalizing the function of the entity, when its existence is in serious and eminent danger.

In the assembly, associates are entitled to one vote, regardless of the capital integrated into the cooperative. Normally, the social statues of each cooperative regulate those who may participate with a voice and vote in the assembly, and who will only have the right to be heard.



Article 29 of the Cooperatives Law, in subsection b) determines that it is the associate's right to participate with voice and vote during assemblies. The quorum for the beginning of the assemblies is given with the presence of more than half of the associates who are enabled, as of the date of the respective summons. It is necessary to clarify that the enabled are those who are up to date with their social and economic obligations.

Another limitation on the right to vote is for associates who are under some sanction.

Associates in default with their obligations, can be accredited and participate with "voice" as long as they are listed, but they cannot make motions and cannot vote.

With regards to the internal structure of the Administration, the Law on Cooperatives in Article 51, text modified by Law No. 5.501/15 establishes that: *"The management, administration, surveillance and democratic election of the cooperative's authorities are under the responsibility of the Assembly, Board of Directors, the Surveillance Board and the Independent Electoral Tribunal respectively, as well as other entities established by the Social Statute."*

In order to access the leadership positions, associates must comply with the statutory requirements and are not excluded in accordance with the provisions of Article 72 of the Cooperatives Law, text modified by Law No. 5.501/15. In addition, INCOOP, through specific resolutions, has incorporated the requirement for a mandatory training system for managers with elective and managerial positions in cooperatives.

The specific functions of the Surveillance Board are detailed in Article 75 of the Law on Cooperatives and its modified Law No. 5.501/15. It is a collegiate body, with a minimum number of three members. Members of the Surveillance Board cannot participate directly or indirectly in the administration of the cooperative, they should only control that the rules that govern cooperatives are met, raise objections or observations before the Board of Directors when irregularities are detected and in serious cases to convene an assembly to expose the detected situation.

The democratic control on the part of the associates is carried out in the ordinary assemblies. The Board of Directors submits its annual reports and the Surveillance Board reports on the administration and recommends the approval or rejection of the procedures.

For its part, the Independent Electoral Tribunal is the body responsible for the process of democratic elections in a cooperative. The Law on Cooperatives (Article 76) therefore entitles it exclusively to *"understand in all matters related to the organization, direction, control, realization, judgment and proclamation in the election assembly, of the members for*



the elective states of the cooperative, as well as for any temporary commission instituted by the assembly members."

We can say the mandatory Committees are the Education and Credit Committees. The latter, however, is not mandatory for cooperatives that do not provide such service.

The Committees are composed of associates directly appointed by the Administration Council, and each statute provides the general requirements for access to the office and basic duties that they must meet. They are bodies that assist in the work of the Administration Council, but never fully supplement it in decision-making or detract from them the responsibility for violating actions and omissions of the current rules.

In regards to the liability of directors and surveillance persons for breaches of legal rules, whether by action or omission, Article 67 of Law No. 438/94 on Cooperatives states that they are *"personally and jointly responsible for the cooperative and third parties for the violation of the Law, the social statute and regulations, as well as for the non-execution or poor performance of the mandate they exercise."*

The other sanctioning aspect must be observed from the point of view of administrative law, through the power to sanction directors conferred by Article 33 of Law No. 2157/03 on the National Institute of the Cooperative Movement. The administrative consequence of violations of the rules governing the cooperative movement is the disqualification to hold elective positions, in any cooperative, of any degree and type, for up to ten years.

c) Cooperative financial structure and taxation.

On the topic of the capital of the cooperative, from a legal point of view, there is no minimum amount, established by law, to subscribe and integrate. The associates, by setting up the cooperative or reforming its statutes by means of an assembly decision, establish the value of the certificate of contribution, as well as the amount to be subscribed and integrated. There is also the possibility that the assembly will decide annually the number of contribution certificates each associate must subscribe and integrate in the course of an economic and social financial year. In either case, the form of integration must be provided in the social statute.

The rules governing the contribution indicate that it must be equal. In other words, all associates are required to subscribe and integrate the contribution certificates in the amount



and frequency indicated by each social statute, with the exception of the assembly faculty, mentioned in the previous paragraph.

Regarding the return of contributions, this is feasible only when associates lose their membership, whether by resignation, death, expulsion or exclusion.

In either case, the settlement of the statement of accounts referred to in Article 33 of Law No. 438/94 of Cooperatives is practiced, with the contributions integrated into the outstanding debts and the balance, if favorable to the associate, it is returned, whether all at once or in monthly installments, equal and consecutive according to the particularities provided for in each statute. Generally, the return process begins after the approval of the balance which corresponds to the financial year during which the associate lost such quality and this is so that the contributions can be discounted proportionately in case of losses during the respective financial year.

With regard to the distribution of profits, it should be clarified that these are called "surpluses" and are distributed in accordance with Articles 42 (ordinary) and 46 (extraordinary) of the Cooperatives Act. In this way, the Law provides for the following distribution: (a) at least 10% for the legal reserve; (b) at least 10% for the cooperative education development fund; (c) Other funds indicated in the social statute or resolved by the assembly; (d) 3% as input to the support of federations; (e) Compensation on compensations, the rate of which cannot exceed the average weighted passive rates of the cooperative sector; and, f) the remnant, is distributed among the associates in proportion to the operations carried out with their cooperative (cooperative return).

Law No. 6178/18 provides for tax exemptions for cooperatives, which are measures to promote the cooperative movement. These measures include income tax on surpluses intended for compliance with Sections (a), (b) and (f) of Article 42 of the Cooperatives Law, as well as those framed as a "return" to which associates are entitled. This implies that surpluses resulting from transactions with third parties are affected by income tax.

Regarding financial instruments, the Cooperatives Act in Article 37 allows the issuance of investment bonds, subject to compliance with legal and regulatory requirements. The previous text of the Law limited the issuance of bonds only for productive financing purposes.

The Law does not provide for the possibility of admitting investment partners. All associates must make contributions on an equal basis and use the services when they need them.

With regards to what happens to capital when a cooperative is liquidated, Article 99 of Law No. 438/94 on Cooperatives establishes the destination of the remnant, resulting from the



liquidation process and the final balance, is generally intended for a charitable entity and in a last case scenario, passes into the hands of the Paraguayan State, since, in no case, the balance may be distributed among the associates, in accordance with Article 100 of the Regulatory Decree No. 14.052/96.

Cooperatives cannot become other types of legal entities, much less become for-profit entities.

d) Other specific features

The control of the operation of the cooperatives in Paraguay is carried out by the National Institute of the Cooperative Movement, also known by its acronym "INCOOP" since 2003, through the validity of Law No. 2157/03 establishing the organic charter of said institution.

As an important feature it can be mentioned that INCOOP is a public, autonomous and autarkic institution run by a directorate council composed of five natural persons. The President is the chief administrative officer of INCOOP and is part of the directorate council. This collegiate body is also composed of four members, one for each sector representative of the cooperative movement, according to the following detail: (a) One member, for the legally recognized confederations; (b) One member, for cooperatives whose main activity is agriculture and livestock production; (c) One member, for cooperatives whose main activity is savings and loans; and d) One member, for the other types of cooperatives.

The "Self-control" in the cooperatives is exercised by the assembly of associates and by the surveillance board, by virtue of the autonomy guaranteed by the Article 113 of the National Constitution, so it is these whom exercise control of the cooperative entities, but externally these are controlled by the Paraguayan State, through INCOOP.

The Paraguayan Law does not delegate public control to organizations representative of the cooperative movement, although Article 31 of Law No. 2.157/03 authorizes the delegation of intervention processes through agreements with cooperative integration organisms, although in practice, this is not often the result.

INCOOP, as the supervisory authority of cooperatives, obtains funding for the development of its activities through the allocations provided for in the General Expenditure Budget of the Nation; the allocation from special laws; legacies, donations, and other liberalities they receive; the proceeds from the rendering of services; income from penalty fees; funds from pacts, agreements or contracts with national or international entities, public or private; and,



the mandatory annual collections obtained by cooperatives, plants, federations and confederations. In the latter case, the sum that each entity must pay corresponds to: 1) 0.25% of the monthly minimum wage calculated by the number of associates of each cooperative at the end of its annual financial period; (2) 0.12% of the integrated capital of each cooperative at the end of its annual financial period.

Within the principles of the Paraguayan Law that govern the cooperative movement, we find in Article 4 subparagraph (f) the "Cooperation between cooperatives". In this sense, cooperative integration can occur horizontally or vertically.

With regards to horizontal integration we can highlight the possibility of association between cooperatives, whereby one requests to join another, as a legal entity. We also find the possibilities of fusion and incorporation. In the first, the merged cooperatives disappear to form a new cooperative with a new social denomination, bringing together their assets. In the incorporation, a cooperative absorbs another or others and retains its social name, eliminating the others, strengthening the patrimony and the amount of associates to the merging entity.

From the point of view of vertical integration, we have the plants, federations and cooperative confederations.

Cooperative plants are constituted with first-grade cooperatives, which without reaching the economic merger are integrated for the most effective management of their common services.

The federations of cooperatives which gather first-degree cooperatives in order to defend its members, provide technical assistance, etc.

Finally, we can highlight the confederations of cooperatives, already made up of plants and federations, seeking the united defense of the interests of the cooperative sector, carrying out their representation at the national and international level, before public authorities and before the private sector.

In tax matters, the measure that could be considered as the most important measure of promotion of the cooperative movement is the tax exemption, as stated in Law No. 6.178/18 establishing the system of tax exemptions that benefits Cooperatives.

In this regard, we can point out that the establishment of cooperatives is exempt from any tax, fee or contribution. They are also exempt from paying municipal or departmental taxes, with the exception of the road patent tax and construction tax.

The greatest measure of promotion is the exemption from VAT (Value Added Tax) to cooperative acts.



Cooperative surpluses are not subject to income tax for those in compliance with Subparagraphs (a) (b) and (f) of Article 42 of Law No. 438/94 on Cooperatives.

Another important measure of promotion is the exemption from payment of customs duties and surcharges on the importation of capital goods destined for compliance of the social object, with the timely limitation referred to in the Law regarding the transfer of goods.

III. Easiness of national law for cooperatives

In general, there are no provisions contrary to the development of the cooperative movement, except in the cases of the Banking Law and the Insurance Law which establish that both banks and insurance companies must be created under the figure of "Companies" which indirectly excludes cooperatives from the possibility of carrying out such activities.

Another provision that is currently hindering the recovery of credits granted to cooperative associates is the General Budget Law of the Nation, which in Article 60 prohibits the deduction of the wages of public employee associates in a percentage of more than 50% of the base salary, thereby altering agreed payment plans.

Cooperatives have government employees among their associates, in several cases in a majority way. As a government employee, with a secure collectible salary, this allows the associate to access loans with few requirements and with minimum guarantees (generally signature-only loans) considering that in use of their rights, they authorize direct deduction of loan payments from their salaries, for which the cooperatives would have some security in the collection. In some cases, this percentage (50%) is exceeded willingly by the associate, according to a payment plan.

The limitation of the deduction of the employees' salary, imposed in the Budget Law, prevents the cooperative from receiving the amount agreed in the corresponding payment plan, which causes a defaulted payment of the loan, makes it difficult to recover the money provided by the cooperative and elevates the general level of default. When incurring in default, cooperative associates can no longer be eligible for new loans, as they are registered on public and private default lists.

That is to say, a National Law, rather than promoting the cooperative movement, causes harm to cooperatives and also to their associates.



The greatest measure of support for the cooperative movement are tax exemptions, which give a strong motivating incentive for the establishment of cooperatives, as for the promotion of socio-cooperative and cooperative activities among themselves.

There are no specific incentives for cooperatives to participate in public tenders.

VI. Recommendations for the Improvement of the National Legal Framework

First, the contradiction between Articles 51 and 59 of Law No. 5.501/15 must be eliminated, installing a system that allows cooperatives to organize freely, as provided for in Article 113 of the National Constitution, agreeing and establishing in their social statutes the democratic mechanism of election they deem convenient.

Even the Supreme Court of Justice of Paraguay has declared that a single system cannot be imposed on the cooperatives as this would violate their organizational autonomy.

Article 60 of the Budget Law should also be removed, as it is clearly harmful. This Law, even violates the constitutional freedom that people have to freely dispose of their salaries. In this case, a Law that seeks to help them, ends up harming them personally and as an association.

A Law should be enacted that promotes and protects labor cooperatives, establishing incentives to hire their services, allowing them to participate within a scheme of equity in public tenders and enforcing the cooperative right and avoiding the confusion that exists about the absence of a relationship of dependency and subordination. This often motivates judicial labor actions of former (expelled) associates against the cooperative, which is not made up of a pattern that can be considered a strong part in a relationship, but by other members of the cooperatives. Labor lawsuits against labor cooperatives end up affecting all associates.

Another issue that should be enhanced is the promotion of cooperative education and the creation of new cooperatives, through a public institution responsible for managing, through plants and federations in coordination with confederations, projects for new cooperatives, through feasibility or viability studies, training not only in matters related to the cooperative movement, but also in the arts, trades and professions that allow future associates to have the tools of knowledge necessary for their performance. This cannot be fully developed by INCOOP, since by its very nature, it is a control body.

Paraguay is a country with good conditions for the development of cooperatives and this is demonstrated with the number of cooperatives currently operating, with the volume of



operations that statistically highlight the importance of these entities with solidarity to the National development and with the number of people who, thanks to cooperatives, can bring daily sustenance to their homes.

Obviously, the constant change in market conditions makes it necessary to constantly revise laws and regulations, in order to allow cooperatives to adapt to changes to compete under favorable conditions in the market, develop and in this way continue to contribute to the general development of the country, arriving with assistance, services and work everywhere, allowing the insertion of more Paraguayans into the economic and work life.

V. Conclusions.

In conclusion, it can be argued that legislation is more in favor of cooperatives than against them, but support could be even greater, by achieving clear and precise laws that encourage and protect cooperatives, like for example labor cooperatives, and allow some type of benefit or incentive that motivates individuals and public institutions to engage with cooperatives, whether for private activities or for tenders for services and public works.

We cannot fail to mention the contradiction between Articles 51 and 59 of the Law No. 5.501/15 since the first of these provides that the constitution of the governing bodies be carried out by the D'Hondt System, while the second forces cooperatives to elect authorities through the Nominal System. This contradiction may cause conflicts in electoral processes since a group of associates may prefer the use of the D'Hondt System and another group the Nominal System since both, by law, are mandatory and not optional.

Comparing different laws, we found that we could extract good ideas for example, from Uruguay's Law No. 18.407 in articles 99 to 105 as it has a more detailed regulation for labor cooperatives.

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The legal frameworks analysis is a tool developed under the ICA-EU Partnership #coops4dev. It is an overview of the national legal frameworks at the time of writing. The views expressed within are not necessarily those of the ICA, nor does a reference to any specific content constitute an explicit endorsement or recommendation by the ICA.