



**THE REPUBLIC OF TRINIDAD AND TOBAGO**  
**ATTORNEY GENERAL & MINISTER OF LEGAL AFFAIRS**  
**THE HONOURABLE FARIS AL RAWI, LL.B, LL.M.**

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October 11, 2018

**Mr. Douglas Mendes S.C**

President

Law Association of Trinidad & Tobago

2nd Floor

#95-97 Frederick Street

**Port of Spain**



Dear Mr. Mendes S.C.,

**RE: THE NON-PROFIT ORGANISATION BILL, 2018**

I refer to the matter at caption and enclose herein the Non-Profit Organisation Bill, 2018, prepared by the Ministry of the Attorney General and Legal Affairs. The Bill provides for the registration of non-profit organisations, the establishment and maintenance of a register of non-profit organisations and to regulate and monitor the regime in Trinidad and Tobago. Furthermore, the Bill will ensure that Trinidad and Tobago, as a member of the Caribbean Financial Action Task Force, fulfils its international obligations in relation to the non-profit sector by providing a legislative framework to ensure monitoring and compliance.

I kindly request your valued views and comments prior to making recommendations to the Legislative Review Committee and Cabinet. In light of the foregoing, I would be grateful to receive your comments within fourteen (14) days of the date stated herein.

Should you have any further queries please do not hesitate to contact Mrs. Vyana Sharma, via telephone 223-2452 ext 3772 or email [vsharma@ag.gov.tt](mailto:vsharma@ag.gov.tt).

I thank you for your kind consideration herein and look forward to your usual urgent attention.

**Yours sincerely,**

**Faris Al-Rawi M.P.,**

**Attorney General & Minister of Legal Affairs**

*Encls:*

AGLA Tower, Level 21, Government Campus Plaza  
Corner of London and Richmond Streets, Port of Spain  
Tel: 1 (868) 223-AGLA (2452) • Email: [ag@ag.gov.tt](mailto:ag@ag.gov.tt)



*Version as at October 5<sup>th</sup> 2018*

## **THE NON-PROFIT ORGANISATIONS BILL, 2018**

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#### *Clause*

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*Version as at October 5<sup>th</sup> 2018*

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*Version as at October 5<sup>th</sup> 2018*

## **A BILL**

An Act to provide for the registration of non-profit organisations, the establishment and maintenance of a register of non-profit organisations, and for related matters.

ENACTED by the Parliament of the Republic of Trinidad and Tobago as follows:

Enactment

### **PART ONE PRELIMINARY**

1. This Act may be cited as the Non-Profit Organisations Act, 2018.

Short title

2. This Act comes into operation on such date as is fixed by the President by Proclamation.

Commencement

3. In this Act –

Interpretation

“cash” includes coins and notes in any currency, postal orders, cheques of any kind including travellers’ cheques, bankers’ drafts, bearer bonds, bearer shares and bearer negotiable instruments and other bearer negotiable instruments in any currency;

“control”, in relation to a non-profit organisation, means the power of a person to—

- (a) elect a majority of the directors of a non-profit company;
- (b) secure that the business and affairs of a non-profit organisation are conducted in accordance with his wishes; or
- (c) directly or indirectly exercise dominant influence over the conduct of the business and affairs of a non-profit organisation;

“controller” means a person who has the control or management of a non-profit organisation and includes –

- (a) a trustee of a trust, where the non-profit organisation is established as a trust;



- (b) a director of a non-profit company, where the non-profit organisation is established as a non-profit company;
- (c) a person responsible for the management or administration of an unincorporated entity, where the non-profit organisation is established as an unincorporated entity; or
- (d) a person not specified in paragraphs (a) to (c) where the non-profit organisation is controlled or managed by that person;

“Court” means any Court of Trinidad and Tobago of competent jurisdiction;

“Financial Intelligence Unit” means the Financial Intelligence Unit established under the Financial Intelligence Unit of Trinidad and Tobago Act;

“financial year” means the financial year of a non-profit organisation;

“gross annual income” in relation to a non-profit organisation, means any—

- (a) income from the provision of goods and services;
  - (b) rental income;
  - (c) interest or other income received from investments;
  - (d) donations, grants or subventions;
  - (e) loans; and
  - (f) other income, money or money’s worth,
- received by the non-profit organisation in a financial year;

“IFRS” means International Financial Reporting Standards issued by the International Accounting Standards Board and as adopted by the Institute of Chartered Accountants of Trinidad and Tobago;

“Minister” means the Minister to whom responsibility for finance is assigned;

“non-profit company” has the meaning assigned to it under the Companies Act;

Ch. 72:01

Ch. 81:01

“non-profit entity” means-

- (a) a non-profit company;
- (b) an unincorporated body of persons;
- (c) a foundation;
- (d) a trust;
- (e) a body created by an Act of Parliament;
- (f) a non-governmental organisation; or
- (g) any other legal person, arrangement or organisation,

which is established, or identifies itself as established, not-for-profit;

“non-profit organisation” means a non-profit entity which-

- (a) is established primarily for the promotion of a patriotic, religious, philanthropic, charitable, educational, cultural, scientific, literary, historical, artistic, social, professional, fraternal, sporting or athletic purpose, or some other useful object and raises or disburses funds for that purpose or object;
- (b) carries on its business without pecuniary gain to its members or officers except as reasonable compensation for services rendered; and
- (c) restricts the use of any of its profits or other accretions to the promotion of its purpose or object;

“prescribed” means prescribed by regulations made under section 23;

“property” means assets of any kind, whether tangible or intangible, moveable or immovable, however acquired and legal documents or instruments in any form, including electronic or digital, evidencing title to, or interest in, such assets, including but not limited to cash, bank credits, payment cards, payment instruments, travellers cheques, bank cheques, money orders, shares, securities, bonds, drafts, letters of credit whether situated in Trinidad and Tobago or elsewhere, and includes a legal or equitable interest, whether full or partial, in any such property, precious metals, oil and other natural resources and their refined products, modular refineries and related material and other economic resources which may be used to obtain funds, goods or services;



“register” means the register of non-profit organisations established and maintained by the Registrar General under section 8;

“Registrar General” refers to the Registrar General or any officer acting in that capacity, and includes any person duly authorised by the Registrar General in accordance with section 3(1) of the Registrar General Act; and

“Regulator” means the Regulator of Non-Profit Organisations referred to in section 4.

Chap. 19:03

## **PART TWO REGISTRATION OF NON-PROFIT ORGANISATIONS**

4. The Financial Intelligence Unit shall be the Regulator of Non-Profit Organisations (hereinafter referred to as the “Regulator of Non-Profit Organisations”) and shall—

Regulator of  
Non-Profit  
Organisations

- (a) be responsible for the general administration of this Act and the supervision of non-profit organisations; and
- (b) have the powers and duties conferred on it by this Act and the Financial Intelligence Unit of Trinidad and Tobago Act.

5. (1) A controller of a non-profit organisation who wishes to register the non-profit organisation under this Act shall apply to the Registrar General in the form prescribed by the Registrar General.

Application for  
registration as  
non-profit  
organisation

(2) An application for registration as a non-profit organisation under subsection (1) shall include the following:

- (a) the name, current or last known address, telephone number and e-mail address of the non-profit organisation;
- (b) the declared purposes and activities of the non-profit organisation;
- (c) the name, current or last known address, telephone number and e-mail address of the controller of the non-profit organisation;
- (d) copies of the constitution and the articles of incorporation of the non-profit organisation;



- (e) a copy of photo identification of a controller of the non-profit organisation in the form of a national identification card, passport or driver's permit; and
- (f) such other information as prescribed by the Registrar General.

6. (1) A non-profit organisation that solicits or causes to be solicited contributions from the public, whether locally or internationally, whilst not registered under this Act, commits an offence and is liable on summary conviction to a fine of [X].

Non-solicitation  
of contributions  
from public

(2) A controller of a non-profit organisation which contravenes subsection (1) commits an offence and is liable on summary conviction to a fine of [X] [and to imprisonment for [X].

(3) [ It is a defence for a controller of a non-profit organisation charged with an offence under this section to show that he did not know or suspect of the non-profit organisation's solicitation under subsection (1). ]

(4) In this section, "contributions" means the receipt of donations and money.

7. (1) Where the Registrar General is satisfied that an applicant has met the requirements of the Act for registration, he shall approve the registration of the applicant and shall—

Registration  
process

- (a) enter into the register the particulars referred to in section 5(2);
- (b) notify the non-profit organisation in writing of the approved registration; and
- (c) issue a Certificate of Non-Profit Organisation Registration in the form prescribed by the Registrar General to the non-profit organisation.

(2) The Registrar General may refuse to register an applicant as a non-profit organisation if—

- (a) the ways in which the applicant furthers its stated purposes do not fall within the definition of a non-profit organisation under section 3;
- (b) the information contained in the application for registration is incorrect or incomplete;

(c) the name of the non-profit organisation —

- (i) is the same or similar to a name of a registered non-profit organisation, any other person, association, partnership, firm, or any registered trade mark or any well-known trade mark as determined under section 13A of the Trade Marks Act and the use of that name would be likely to confuse or mislead, unless the non-profit organisation, person, association, partnership or firm consents in writing to the use of that name in whole or in part;
  - (ii) is primarily a geographic name used alone unless the applicant establishes to the satisfaction of the Registrar General that the name has, through use, acquired and continues to have a secondary meaning;
  - (iii) suggests or implies a connection with the State, or the Government or of any ministry, department, branch, bureau, service, agency or activity of the Government, unless consent in writing to the proposed name is duly obtained from the appropriate Minister;
  - (iv) contains the word or words “credit union”, “co-operative”, or “co-op” when it connotes a co-operative venture;
  - (v) suggests or implies a connection with a university or a professional association recognised by the laws of Trinidad and Tobago unless the university or professional association concerned consents in writing to the use of the proposed name;
  - (vi) contains a word or phrase that is obscene or connotes an undertaking that is scandalous, obscene or immoral; or
  - (vii) is a name, in the opinion of the Registrar General, for any reason, objectionable.
- (3) A certificate of registration issued under subsection (1) shall have effect indefinitely unless cancelled section 9.
- (4) A controller of a non-profit organisation shall notify the Registrar General, in the form prescribed by the Registrar General, of any change in the particulars referred to in section 5(2) within thirty days of such change.
- (5) Where a registered non-profit organisation is no longer in operation, the person who was the controller of the non-profit organisation at the time of its operation shall—



- (a) notify the Registrar General that it is no longer in operation;
- (b) apply to the Registrar General to de-register the non-profit organisation; and
- (c) apply to the Court for an order to have the property of the non-profit organisation distributed.

8. (1) A register of non-profit organisations shall be established and maintained by the Registrar General.

Establishment of  
a register of non-  
profit  
organisations

(2) The register shall include the following information with respect to a non-profit organisation:

- (a) its name, current or last known address, telephone number and e-mail address;
- (b) its purpose and activities;
- (c) the name and current or last known address of the controller of the non-profit organisation;
- (d) the date of its registration on the register, and if applicable, the date on which its registration was cancelled; and
- (e) such other information as prescribed.

**Commented [WU1]:** Refer to definition of "prescribed" in clause 3. This means prescribed by regulations made under clause 23 by the Minister of Finance and the Regulator of NPOs.

(3) The Registrar General shall provide a copy of the register to the Regulator when requested by the Regulator.

(4) A person who has paid the prescribed fee may, during normal business hours, examine the register with respect to all information concerning a non-profit organisation.

(5) The Registrar General shall upon request and payment of the prescribed fee, furnish any person with a copy or certified copy of any information in the register.

9. (1) The Registrar General may cancel the registration of a non-profit organisation if –

Cancellation of  
registration

- (a) the non-profit organisation notifies the Registrar General that it is no longer in operation;
- (b) the non-profit organisation submits a written request to the Registrar General for its registration to be cancelled;
- (c) the non-profit organisation failed, without reasonable cause –



- (i) to keep proper financial accounts and records in accordance with IFRS reflecting all monies received and expended; or
- (ii) to submit audited financial accounts and records;
- (d) after an investigation by the relevant law enforcement authorities, the Registrar General determines from the investigation that the non-profit organisation breached a duty owed to itself or any of its contributors;
- (e) it is proven in Court that the non-profit organisation or its controller committed a criminal offence which carries a penalty of a term of imprisonment of three years or more;
- (f) the non-profit organisation is found guilty of an offence under the Proceeds of Crime Act, Anti-Terrorism Act, the Financial Intelligence Unit of Trinidad and Tobago Act, or any other written law by which the recommendations of the Financial Action Task Force are implemented;
- (g) the non-profit organisation is struck off the Companies register under section 461 of the Companies Act; or
- (h) on the recommendation of the Financial Intelligence Unit under section 11(3).

Chap. 11:27  
Chap. 12:07

(2) Where the Registrar General determines that the registration of a non-profit organisation should be cancelled in accordance with subsection (1), the Registrar General shall give notice of that determination in writing to the non-profit organisation at its registered address that the registration of the non-profit organisation will be cancelled after thirty days or such other period as the Registrar General may determine but in no case less than thirty days, unless the non-profit organisation shows cause in writing, to the satisfaction of the Registrar General, why its registration should not be cancelled.

(3) A non-profit organisation which receives a notice under subsection (2) shall have its registration as a non-profit organisation cancelled in accordance with this section, unless the non-profit organisation shows cause in writing, to the satisfaction of the Registrar General, why its registration should not be cancelled.

(4) Where the registration of a non-profit organisation has been cancelled, the Registrar General shall, as soon as is practicable,



notify the Regulator of that cancellation and the Regulator may make an application to the Court for an order to have the property of the non-profit organisation distributed.

10. (1) The Registrar General shall strike off the register a non-profit organisation if the registration of the non-profit organisation is cancelled pursuant to this Act, and the Registrar General shall publish a notification thereof in the *Gazette* and one daily newspaper.

Striking off  
register

(2) The Registrar General shall inform the Regulator when a non-profit company is struck off the Companies register under section 461 of the Companies Act, and shall update the register accordingly.

(3) Where a non-profit organisation is struck off the register under subsection (1) the non-profit organisation shall not conduct business as a non-profit organisation nor solicit money, donations, grants or subventions.

11. (1) Notwithstanding any other action or remedy available under this Act, if in the opinion of the Financial Intelligence Unit, a non-profit organisation has violated or is about to violate the provisions of the Proceeds of Crime Act, the Financial Obligations Regulations, the Anti-Terrorism Act, the Financial Intelligence Unit of Trinidad and Tobago Act, the Financial Intelligence Unit of Trinidad and Tobago Regulations, and any other guidelines issued by the Financial Intelligence Unit, it may issue a directive to the non-profit organisation to—

Directives issued  
by Financial  
Intelligence Unit

Sub. Leg. 7/2010

(a) cease or refrain from committing the act or violation, or pursuing the course of conduct; or

(b) perform such duties as in the opinion of the Financial Intelligence Unit are necessary to remedy the situation or minimise the prejudice.

(2) The procedure for the issuance of a directive under subsection (1) shall be in accordance with the Financial Intelligence Unit of Trinidad and Tobago Act.

(3) Where a non-profit organisation to whom a directive is issued under subsection (1) fails to comply with the directive, the Financial Intelligence Unit may, in addition to any other action that may be taken under this Act and the Financial Intelligence Unit of



Trinidad and Tobago Act, recommend to the Registrar General that the registration of the non-profit organisation be cancelled.

Use and  
application of  
non-profit  
organisation's  
property

**12.** (1) A non-profit organisation shall use and apply its property in furtherance of its purposes and activities as declared under section 5 and any other obligation imposed under this Act or any other law.

(2) Where the Regulator determines that a non-profit organisation is not using and applying its property in accordance with subsection (1), the Regulator may make an application to the Court for an order to—

- (a) require a controller of the non-profit organisation to carry out the purposes for which the property is held;
- (b) remove a controller of the non-profit organisation who has been responsible for, or privy to, any wrongdoing, misconduct or mismanagement in the administration of a non-profit organisation, or has, by the conduct of the controller, contributed to it or facilitated it;
- (c) appoint another person as a controller of the non-profit organisation; and
- (d) direct that the property of the non-profit organisation be used or applied in a manner approved by the Court.

Appeals

**13.** (1) An applicant under section 7 whose registration is refused may appeal that decision to a Judge of the High Court.

(2) A non-profit organisation whose registration is cancelled under section 9 may appeal that decision to a Judge of the High Court.

(3) An appeal under this section shall be filed with the Registrar of the Supreme Court of Judicature within fifteen business days of the receipt of the refusal or cancellation under subsections (1) or (2).

(4) On an appeal, a Judge may confirm, reverse or vary any refusal or cancellation under subsections (1) or (2), or make an order remitting the matter for further consideration by the Regulator.



(5) Where a matter has been remitted to the Regulator under subsection (4), the Regulator may confirm or reverse its decision.

### **PART THREE FINANCIAL ACCOUNTS**

**14.** (1) A controller of a non-profit organisation shall keep proper financial accounts and records in accordance with IFRS of –

Keeping of  
financial  
accounts

- (a) all sums of money received and expended, and the matters in respect of which the receipt and expenditure relate;
- (b) all sums of money raised through fundraising;
- (c) all sales and purchases of property;
- (d) all items or services received by donations;
- (e) records of assets and liabilities; and
- (f) such other matter that the Regulator may determine.

(2) A controller of a non-profit organisation shall ensure that the financial accounts and records show and explain all the transactions of the non-profit organisation and disclose at any time, with accuracy, its financial position.

**15.** (1) Subject to section 16, a non-profit organisation shall have its financial accounts and records audited and reported on, in accordance with IFRS, annually by a qualified auditor.

Audit

(2) For the purposes of this section, a “qualified auditor” means an auditor who is a member of, and is in good standing with the Institute of Chartered Accountants of Trinidad and Tobago.

(3) Upon the completion of an audit of the financial accounts and records of a non-profit organisation, a qualified auditor shall—

- (a) submit his report to a controller of the non-profit organisation; and
- (b) certify, in the form prescribed by the Registrar General, that the non-profit organisation’s financial accounts and records have been audited.

(4) A controller of a non-profit organisation shall submit the certificate under subsection (3) to the Registrar General, and the

Registrar General shall make a certified copy of that certificate for the controller of the non-profit organisation.

(5) A controller of a non-profit organisation shall, within four months of the end of each financial year, submit a certified copy of the certificate under subsection (4) and the audit report received under subsection (3) to the Regulator.

(6) The Regulator may approve a written request by a controller of a non-profit organisation to extend the period for submitting an audit report on the financial accounts and records of the non-profit organisation by [X] months where the initial four month period under subsection (5) has expired.

(7) The expenses of an audit of a non-profit organisation shall be paid by the non-profit organisation.

(8) The Registrar General may strike off the register a non-profit organisation which fails to have its financial accounts and records audited in accordance with this section.

Managerial  
accounts

16. Notwithstanding section 15(1), where a qualified auditor under section 15 determines that the volume contained in the financial accounts and records of a non-profit organisation is not enough to warrant an audit, managerial accounts shall be sufficient for submission to the Regulator.

#### **PART FOUR ADMINISTRATIVE FINES**

Order for  
administrative  
fine

17. (1) Subject to subsection (4), where the Regulator, after giving a non-profit organisation the reasonable opportunity to make oral or written representations, determines that a controller of a non-profit organisation has committed a breach of any of the provisions of this Act referred to in the First Column of the First Schedule, the Regulator may order the non-profit organisation to pay the administrative fine set out in the Third Column of the First Schedule.

(2) The Regulator in deciding whether to impose an administrative fine on a non-profit organisation under this section, shall take into account the following:

- (a) the nature and seriousness of the contravention;
- (b) whether the non-profit organisation has previously contravened this Act or any relevant legislation;



- (c) the ability of the non-profit organisation to pay the administrative fine;
- (d) any gain resulting to the non-profit organisation as a result of the contravention; and
- (e) such other matters as the Regulator considers appropriate.

(3) Notwithstanding subsection (1), a non-profit organisation which is in breach of this Act by reason of failure to keep or audit financial accounts and records within the prescribed period, in addition to the administrative fine set out in the First Schedule, shall pay an additional fine of [X] per day for each day that the financial accounts and records or audited financial accounts and records remain outstanding after the expiration of the time prescribed.

(4) The Regulator may make an order imposing an administrative fine under subsection (3) for the period beginning on the day following the expiration of the prescribed period and ending on the day that the fine is paid.

(5) Every administrative fine imposed by the Regulator in the exercise of its powers under this Act shall be payable into the Consolidated Fund.

18. (1) The Regulator shall, before ordering an administrative fine under section 17, provide written notice (“an administrative fine notice”) to a non-profit organisation stating –

Procedure for  
administrative  
fines

- (a) the intention to impose an administrative fine and the reason for the intention to impose the administrative fine;
- (b) the amount of the proposed administrative fine; and
- (c) the right of the non-profit organisation to make representation to the Regulator in accordance with subsection (2).

(2) Where a non-profit organisation receives an administrative fine notice under subsection (1), that non-profit organisation may, within [X] days from the date of the administrative fine notice, make representation to the Regulator indicating why the non-profit organisation should not be required to pay the administrative fine, or why the proposed administrative fine should be reduced.

(3) Before ordering an administrative fine on a non-profit organisation, the Regulator shall consider any representations



received under subsection (2), and the Regulator may confirm or vary the terms of the order to pay the administrative fine, or revoke their decision to order an administrative fine.

(4) Subject to subsection (5), a non-profit organisation which is ordered to pay an administrative fine shall pay the administrative fine to the Regulator within such period as the Regulator may determine.

(5) The Regulator may agree to the payment of an administrative fine in instalments over such period of time as the Regulator considers reasonable.

Appeal against  
administrative  
fine

**19.** (1) A non-profit organisation which is dissatisfied with a decision of the Regulator in relation to an order of an administrative fine may, within [X] days of receiving the notice under section 18, appeal to a Judge of the High Court.

(2) An appeal from a decision of the Regulator to impose an administrative fine does not operate as a stay on the obligation of a non-profit organisation to pay the administrative fine.

- (3) A Judge may, after hearing an appeal—
- (a) affirm or vary the decision of the Regulator; or
  - (b) set aside the decision appealed against and remit the matter concerned for reconsideration by the Regulator in accordance with such direction as the Judge considers fit.

Limitation period

**20.** The Regulator shall not issue an administrative fine notice under section 18 to a non-profit organisation after the end of a period of two years commencing on the date that the Regulator first became aware of the contravention.

## **PART FIVE MISCELLANEOUS**

Offence

**21.** A controller of a non-profit organisation who knowingly makes or provides a false document, financial accounts or records,

or audited financial accounts or records which are required under this Act commits an offence and is liable on summary conviction to a fine of [X] dollars and to imprisonment for [X] years.

22. A controller of a non-profit organisation who—

- (a) is found guilty of a summary offence under the Proceeds of Crime Act or the Anti-Terrorism Act;
- (b) knows for at least two years that a non-profit organisation is committing, or has committed, an offence under the Proceeds of Crime Act or the Anti-Terrorism Act; or
- (c) is a designated individual or entity under section 22B of the Anti-Terrorism Act,

shall be disqualified from acting as a controller of a non-profit organisation.

Disqualification  
of controller of a  
non-profit  
organisation

23. (1) The Minister may, after consultation with the Regulator, make Regulations as may be necessary for carrying into effect the provisions of this Act.

Regulations

(2) Regulations made under this section shall be subject to negative resolution of Parliament.

(3) Notwithstanding section 63 of the Interpretation Act, regulations made pursuant to this Act may prescribe penalties not exceeding [X] dollars for offences committed thereunder.

Chap. 3:01

24. (1) A non-profit organisation, which immediately before the date of commencement of this Act, was in operation may continue to carry out its activities without registration under this Act for a period of no more than eighteen months or such other period as the Minister may by Order extend, provided that the period does not exceed twelve months.

Transitional

(2) A non-profit organisation under subsection (1) shall, on the commencement of the Act, apply to be registered as a non-profit organisation under this Act.

(3) Any matter or proceedings commenced in any Court in relation to a non-profit organisation immediately before the date of



commencement of this Act shall be continued, completed and enforced as if this Act was not in force.

Consequential  
amendments

25. The Acts referred to in the First Column of the Second Schedule are amended as set out in the Second Column of the Second Schedule.

### FIRST SCHEDULE

#### ADMINISTRATIVE FINES

(Clause 17)

<i>First Column</i>	<i>Second Column</i>	<i>Third Column</i>
<i>Section</i>	<i>General description of offence</i>	<i>Administrative fine</i>
5(1)	Controller of a non-profit organisation fails to apply in the prescribed form to the Registrar General to have the non-profit organisation registered	Up to [X]
7(4)	Controller of a non-profit organisation fails to notify the Registrar General, in the form prescribed by the Registrar General, of any change in the particulars referred to in section 5(2) within thirty days of such change	Up to [X]
7(5)	(a) Controller of a non-profit organisation fails to notify the Registrar General that the non-profit	Up to [X]



organisation is no longer in operation

(b) Controller of a non-profit organisation fails to apply to the Registrar General to de-register the non-profit organisation

(c) Controller of a non-profit organisation fails to apply to the Court for an order to have the property of the non-profit organisation distributed

- |       |   |           |
|-------|---|-----------|
| 14(1) | Controller of a non-profit organisation fails to keep proper financial accounts and records   | Up to [X] |
| 14(2) | Controller of a non-profit organisation fails to ensure that the financial accounts and records of the non-profit organisation show and explain all its transactions and financial position | Up to [X] |
| 15(1) | A non-profit organisation fails to have its financial accounts and records audited and reported on annually   | Up to [X] |
| 15(4) | Controller of a non-profit organisation fails to submit the certificate of audit to the Registrar General   | Up to [X] |

- |       |  |  |
|-------|--|--|
| 15(5) | Controller of a non-profit organisation fails to submit a certified copy of the certificate of audit and audit report of the non-profit organisation to the Regulator within four months of the end of each financial year | Up to [X]  |
| 17(4) | A non-profit organisation fails to keep or audit financial accounts and records within the prescribed period   | [X] per day for each day that the financial accounts and records, or audited financial accounts and records remain outstanding after the expiration of the time prescribed |

## SECOND SCHEDULE

(Clause 25)

<i>Short title of Act</i>	<i>Amendment</i>
Anti-Terrorism Act, Chap. 12:07	In section 2, by deleting the definition of “non-profit organisation” and substituting the following definition:  “ “non-profit organisation” has the meaning assigned to it in the Non-Profit Organisations Act, 2018;”.
Companies Act, Chap. 81:01	In section 308(2), by inserting after the words “educational,” the words “cultural,”.
Registrar General Act, Chap. 19:03	In section 10, by inserting after subsection (k), the following subsection:



Proceeds of Crime  
Act, Chap. 11:27

“(ka) prescribing forms and providing for their use under the Non-Profit Organisations Act, 2018;”.  
In the First Schedule, by inserting the following item:

“Act No. Non-profit a non-profit entity  
[ ] of organisation which-  
2018

(a) is established primarily for the promotion of a patriotic, religious, philanthropic, charitable, educational, cultural, scientific, literary, historical, artistic, social, professional, fraternal, sporting or athletic purpose, or some other useful object and raises or disburses funds for that purpose or object;

(b) carries on its business without pecuniary gain to its members or officers except as reasonable compensation for services rendered; and

(c) restricts the use of any of its profits or other accretions to the promotion of its purpose or object,

as defined under the Non-Profit Organisations Act.

*Version as at October 5<sup>th</sup> 2018*

Passed by the House of Representatives this      day of      , 2018.

*Clerk of the House*

I confirm the above.

*Speaker*

Passed by the Senate this      day of      , 2018.

*Clerk of the Senate*

I confirm the above.

*President of the Senate*