

Essential Changes for Non-Profit Organisations

The Non-Profit Organisations Act, No. 7 of 2019 (“the Act”) was enacted on June 14, 2019. In light of the new legislation, all existing Non-Profit Organisation (“NPO”) and any NPO incorporated after June 14, 2019, must apply and obtain a certificate of registration. The Certificate of Non-Profit Organisation Registration is valid for five (5) years. An NPO, other than a non-profit company, which was in operation immediately before the date of commencement of the Act, may continue to carry out its activities and, has eighteen (18) months from the date of commencement of the Act to apply to be registered as an NPO.

Please note that a society registered under the Friendly Societies Act, Chap. 32:50 is not required to apply for this certificate.

Any NPO incorporated prior to June 14, 2019, must submit the following to the Registrar General’s Office to obtain a Certificate of Registration:

- a) The Application for Registration – Form 1;
- b) The completed AML/CFT/PF Risk Assessment Questionnaire;
- c) A copy of the certificate of incorporation/ continuance of the Association; the constitution of the Association (if any) and By-Laws;
- d) A copy of the phot identification the proposed “controller” [see note below] of the non-profit organisation (National Identification Card or Passport only);
- e) A copy of the letter of approval of exemption from corporation tax, where applicable, issued to the non-profit organisation; and
- f) A non-refundable application fee of One Hundred Trinidad and Tobago Dollars (TT\$100.00).

Upon submission of the above-mentioned items to the Registrar General’s Office, the NPO will be furnished with the Certificate of Registration.

Who is the controller of an NPO?

The Act gives the following definition of “controller”:

“a person who has the control or management of an NPO and includes –

- a) A director of a non-profit company, where the NPO is established as a non-profit company;
- b) A trustee of a trust, where the NPO is established as a trust;
- c) A person responsible for the management or administration of an unincorporated body, where the non-profit organisation is established as an unincorporated body;
- d) A senior officer of the NPO; or
- e) A person not specified in paragraphs (a) to (d) where the NPO is owned, controlled or managed by that person.”

Are non-profit companies incorporated under the Companies Act, Chap. 81:01 also required to register under the Act?

The Act states that an NPO incorporated under the Companies Act, Chap. 81:01 is deemed to be registered as an NPO under the Act and therefore is not required to apply to be registered.

If NPOs are deemed to be registered are there any documents to be submitted to the Registrar General?

An NPO incorporated under the Companies Act, Chap. 81:01 must submit:

1. Where the non-profit company is exempt from corporation tax under section 6(1) of the Corporation Tax Act Chap. 75:02, a copy of the letter of approval of exemption;
2. Where the non-profit company was incorporated prior to the Act coming into operation, a completed AML/CFT/PF Risk Assessment Questionnaire within twelve months of the commencement of the Act; and
3. Though already deemed to be registered, the non-profit company is requested to submit:
 - i. A completed registration form;
 - ii. A copy of the Certificate of Incorporation/Continuance, its constitution, if any, and by-laws if they were not already submitted to the Registrar General; and
 - iii. A copy of photo identification of the controller of the NPO (National ID or Passport only).

Please contact us at CSSL@jdsellier.com for further information or for assistance in filing the required forms.