

**BELIZE:**

**NON-PROFIT ORGANISATIONS BILL, 2023**

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**BELIZE:**

**BILL**

**for**

**AN ACT** to provide for the regulation of Non-Profit Organisations; to protect Non-Profit Organisations from terrorist financing abuse; to satisfy the requirements of the Financial Action Task Force Recommendations with respect to laws regarding combating the financing of terrorism; and to provide for matters connected therewith or incidental thereto.

*(Gazetted ....., 2023)*

**BE IT ENACTED**, by and with the advice and consent of the House of Representatives and Senate of Belize and by the authority of the same, as follows:

**PART I**

*Preliminary*

**1.** This Act may be cited as the

Short title.

**NON-PROFIT ORGANISATIONS ACT, 2023.**

**2.** In this Act, unless the context otherwise requires—

Interpretation.

“auditor” means a person who examines and reports on financial statements or accounts;

“controller” means a person who owns, controls, manages or directs 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 company, where the Non-Profit Organisation is established as a company;
- (c) a general partner of a partnership, where the Non-Profit Organisation is established as a partnership;

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- (d) a person responsible for the management and administration of an unincorporated body, where the Non-Profit Organisation is established as an unincorporated body;
- (e) a person not specified in paragraphs (a) to (d) where the Non-Profit Organisation is established, controlled or managed by that person;

“Deputy NPO Registrar” means the Deputy Registrar of Non-Profit Organisations appointed under section 3(2);

“financial year” means the period used by any Non-Profit Organisation registered pursuant to this Act to estimate its annual revenue and expenditure;

CAP. 104. “funds” has the meaning assigned to it in the Money Laundering and Terrorism (Prevention) Act;

CAP. 4. “Minister” means the Minister to whom the subject of civil society is assigned by the Governor-General pursuant to section 41 of the Belize Constitution;

CAP. 104. “National Anti-Money Laundering Committee” has the meaning assigned to it in the Money Laundering and Terrorism (Prevention) Act;

CAP. 315. “Non-Governmental Organisation” has the meaning assigned to it in the Non-Governmental Organisations Act;

“Non-Profit Organisation” means a company or body of persons, whether incorporated or unincorporated, or a trust or other legal arrangement established or which identifies itself as established primarily for the promotion of charitable, philanthropic, religious, cultural, educational, social or fraternal purposes, or other activities or programmes for the benefit of the public or a section of the public within Belize or elsewhere, and which raises or disburses funds within Belize or elsewhere, for that purpose or object;

CAP. 104. “property” has the meaning assigned to it in the Money Laundering and Terrorism (Prevention) Act;

“NPO Registrar” means the Registrar of Non-Profit Organisations appointed under section 3(1);

CAP. 104. “terrorist” has the meaning assigned to it in the Money Laundering and Terrorism (Prevention) Act;

CAP. 104. “terrorist organisation” has the meaning assigned to it in the Money Laundering and Terrorism (Prevention) Act.

PART II

*Registration Requirements*

3.—(1) The Minister may, from time to time, appoint a fit, suitably qualified and proper person to be Registrar of Non-Profit Organisations.

The NPO  
Registrar and  
Deputy NPO  
Registrar.

(2) The NPO Registrar may have a Deputy Registrar of Non-Profit Organisations and such other staff as may enable the full and effectual discharge of his duties as provided under this Act and any regulations made under this Act.

(3) The NPO Registrar may, by instrument in writing, delegate any of his duties under this Act to the Deputy NPO Registrar appointed under sub-section (2).

(4) Pursuant to a delegation under sub-section (3), the Deputy NPO Registrar shall have the relevant powers under this Act to perform such duties as specified in the instrument of delegation.

(5) A delegation under sub-section (3) is revocable by the NPO Registrar and the delegation of the exercise of a power or the performance of a function shall not preclude its exercise or performance by the NPO Registrar.

(6) The functions of the NPO Registrar shall include but not be limited to—

- (a) implementing a money laundering or terrorist financing risk-based supervisory or monitoring programme for Non-Profit Organisations;
- (b) establishing, in consultation with the National Anti-Money Laundering Committee, the criteria to be used for determining the money laundering or terrorist financing risk profiles of Non-Profit Organisations, in order to facilitate risk-based supervision;
- (c) informing the Non-Profit Organisations sector of the criteria established pursuant to paragraph (b);
- (d) coordinating collaboration between the Non-Profit Organisations sector, governmental entities and other stakeholders in developing and refining best practices to address terrorist financing risk to, and vulnerabilities of, Non-Profit Organisations; and
- (e) promoting and undertaking outreach and educational programmes to raise and deepen awareness among Non-

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Profit Organisations and the wider public about the potential vulnerabilities of Non-Profit Organisations to terrorist financing abuse and terrorist financing risks, and the measures that Non-Profit Organisations can take to protect themselves against such abuse.

- (7) (a) The NPO Registrar may establish a committee for the purposes of collaboration under section 6(3)(d).
- (b) A committee established in accordance with paragraph (a) may include such members as determined by the NPO Registrar in consultation with the National Anti-Money Laundering Committee, including but not limited to, representatives of the non-profit sector.
- (c) A committee established in accordance with paragraph (a) shall determine its own procedures.

Register.

**4.**—(1) A register of Non-Profit Organisations shall be established and maintained by the NPO Registrar.

(2) The register shall include the following information with respect to each Non-Profit Organisation—

- (a) its name, address in Belize, telephone number and e-mail address, if any;
- (b) its purposes and activities;
- (c) the identity of every person who owns, controls or directs the Non-Profit Organisation;
- (d) the date of its registration under this Act and if applicable, the date on which its registration was cancelled; and
- (e) such other information as the NPO Registrar considers appropriate.

(3) The register shall be open for public inspection, on such terms as the NPO Registrar thinks fit.

(4) Any information received, pursuant to the provisions of this Act, on the affairs of a Non-Profit Organisation, other than information contained in the register, shall not be disclosed.

(5) Sub-section (4) shall not apply to a disclosure—

- (a) lawfully required or permitted by any court of competent jurisdiction within Belize;

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- (b) for the purpose of assisting the NPO Registrar to exercise any functions conferred on the NPO Registrar by this Act, or by any other enactment;
- (c) in respect of the affairs of a Non-Profit Organisation with the voluntary consent of the Non-Profit Organisation;
- (d) if the information disclosed is or has been available to the public from any other source;
- (e) where the information disclosed is in a summary or in statistics expressed in a manner that does not enable the identity of a Non-Profit Organisation, its controllers, its officers, its personnel or its donors to be ascertained; or
- (f) lawfully made—
  - (i) to the Financial Intelligence Unit, Director of Public Prosecutions, a law enforcement agency or other competent authority in Belize, with a view to facilitating the conduct of an inquiry or criminal proceedings; or
  - (ii) pursuant to the Money Laundering and Terrorism (Prevention) Act, or any other enactment in which a contravention may constitute wrongdoing on the part of the Non-Profit Organisation.

CAP. 104.

(6) Subject to sub-sections (4) and (5), a person who discloses information received on the affairs of a Non-Profit Organisation while acting in the course of that person's duties or in the exercise of that person's functions under this Act or any other enactment, commits an offence and is liable on summary conviction to a fine of three thousand dollars or to imprisonment for a term of one year or to both.

**5.—(1)** A public authority may disclose information to the NPO Registrar if the disclosure is made for the purpose of enabling or assisting the NPO Registrar to discharge any of his functions under this Act.

Disclosure of information by a public authority.

- (2) In this section “public authority” includes—
- (a) any Ministry or government department;
  - (b) any local authority;
  - (c) any law enforcement agency;
  - (d) any competent authority; and

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- (e) any other body or person discharging functions of a public nature (including a body or person discharging regulatory functions in relation to any description of activities).

Application for registration.  
Schedule I.  
Schedule II.

**6.**—(1) An application for registration as a Non-Profit Organisation shall be made to the NPO Registrar in the form prescribed in Schedule I by a controller of the Non-Profit Organisation and contain the information prescribed in Schedule II.

(2) An application under sub-section (1) shall be accompanied by a copy of valid photo identification of the controller making the application.

Schedule III.

(3) Where the NPO Registrar is satisfied that the requirements of this Act have been met, the NPO Registrar shall issue to the Non-Profit Organisation a Certificate of Registration in the form prescribed in Schedule III, upon payment of the prescribed fee and enter the Non-Profit Organisation on the Register of Non-Profit Organisations.

Schedule IV.

(4) It shall be the duty of a controller of a Non-Profit Organisation to ensure that the NPO Registrar is notified, in the form prescribed in Schedule IV, of any change in its purposes and activities, constitutional documents or any of the particulars entered in the register within thirty days of such change.

(5) Where a Non-Profit Organisation has ceased to operate or exist, the person who was a controller at the time of the operation of the Non-Profit Organisation is obligated to notify the NPO Registrar within 30 days of the non-existence of the Non-Profit Organisation.

(6) Subject to section 7, a Non-Profit Organisation shall not—

- (a) solicit contributions or cause contributions to be solicited; or  
(b) raise funds or cause funds to be raised,

from the public, or any section of the public, within Belize or elsewhere, unless the Non-Profit Organisation is registered under this Act, or during any period within which the registration of the Non-Profit Organisation has been suspended under section 12.

NPOs existing prior to Act.

**7.**—(1) Subject to sub-section (2), a Non-Profit Organisation, other than a Non-Governmental Organisation, which was in operation immediately before the date of commencement of this Act, may continue to carry out its activities without registration under this Act for a period of three months or such longer period as the Minister may by Order determine, provided that the extension does not exceed twelve months.

(2) A Non-Profit Organisation under sub-section (1) shall, before the expiration of the period referred to in sub-section (1) or any extension of that



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period, as the case may be, apply to be registered as a Non-Profit Organisation under this Act.

(3) A Non-Governmental Organisation which was registered as a reporting entity in accordance with section 2 of the Money Laundering and Terrorism (Prevention) Act, is, on the commencement of this Act, deemed to be duly registered as a Non-Profit Organisation under this Act. CAP. 104.

(4) A Non-Profit Organisation which was registered as a reporting entity in accordance with section 2 of the Money Laundering and Terrorism (Prevention) Act is, on the commencement of this Act, deemed to be duly registered as a Non-Profit Organisation under this Act. CAP. 104.

(5) Subject to sub-section (6), within three months of the commencement of this Act, the Director of the Financial Intelligence Unit shall transmit to the NPO Registrar, the regulatory file of each Non-Governmental Organisation falling within sub-section (3) and each Non-Profit Organisation falling within sub-section (4).

(6) Nothing in this section shall require the Director of the Financial Intelligence Unit to disclose any financial intelligence or other such information protected from disclosure under the Money Laundering and Terrorism (Prevention) Act, the Financial Intelligence Unit Act, or under any subsidiary legislation under either of these enactments. CAP. 104.  
CAP 138:02.

(7) Notwithstanding sub-section (5), the NPO Registrar may require a Non-Governmental Organisation falling within sub-section (3) or a Non-Profit Organisation falling within sub-section (4) to submit within such period as the NPO Registrar may specify, such further information as may be required to satisfy the requirements of section 6(1) and (2).

(8) A Non-Governmental Organisation or Non-Profit Organisation that fails to submit information required under sub-section (7) is liable to have its registration suspended or cancelled in accordance with section 12.

(9) The NPO Registrar shall enter each Non-Governmental Organisation under sub-section (3) and each Non-Profit Organisation under sub-section (4), on the Register of Non-Profit Organisations and shall issue each such registrant with a Certificate of Registration in accordance with section 6(3) upon payment of the prescribed fee.

**8.–(1)** The NPO Registrar may refuse to register a Non-Profit Organisation where, in the opinion of the NPO Registrar—

Refusal to register NPO.

- (a) the name of the Non-Profit Organisation is similar to the name of another Non-Profit Organisation or other organisation or entity, as to be likely to mislead the public as to its true identity;

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- (b) the name of the Non-Profit Organisation is offensive to good morals;
- (c) the application for registration does not comply with the requirements of this Act or any regulations made under this Act;
- (d) the activities of the applicant do not fall within the definition of Non-Profit Organisation under section 2;
- (e) the Non-Profit Organisation is established for illegal purposes;
- (f) the Non-Profit Organisation does not have a connection with Belize;
- (g) the information represented on the application for registration of the Non-Profit Organisation is manifestly incorrect;
- (h) the name of the Non-Profit Organisation is different from the name in which the entity was established if the entity was established as a company, partnership, foundation, trust or other legal arrangement; or
- (i) the name of the Non-Profit Organisation is capable of misleading the public as to its object or purpose.

(2) Where the NPO Registrar refuses to register a Non-Profit Organisation under sub-section (1)(c), he may direct the Non-Profit Organisation to resubmit, within such time as may be prescribed, a new application complying with the requirements of this Act.

(3) If the Non-Profit Organisation complies with the NPO Registrar's direction within the prescribed time, the NPO Registrar shall register the Non-Profit Organisation.

(4) Any Non-Profit Organisation, or a member or officer of a Non-Profit Organisation, aggrieved by the NPO Registrar's refusal to register a Non-Profit Organisation under sub-section (1) may appeal the decision to the High Court and the decision of the High Court thereon shall be final.

**9.** In the month of June in each year, the NPO Registrar shall cause to be published in the *Gazette* a list of all the names of Non-Profit Organisations registered under this Act, a list of all Non-Profit Organisations which were registered the preceding year but not currently registered, and a list of all organisations which applied for registration but whose applications were refused.

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**10.**—(1) The NPO Registrar may, from time to time, institute an on-site inspection of a Non-Profit Organisation, to enable him to monitor how well the Non-Profit Organisation is in compliance with the requirements of this Act.

On-site  
inspection of  
NPO.

(2) The NPO Registrar, or an officer duly authorised by the NPO Registrar, may at any reasonable time, on producing evidence of his authority—

- (a) enter the premises of the Non-Profit Organisation;
- (b) inspect the premises of the Non-Profit Organisation;
- (c) observe the carrying on of business of the Non-Profit Organisation;
- (d) inspect any recorded information in relation to a Non-Profit Organisation, found on the premises of the Non-Profit Organisation and take copies of, or make extracts from, any such information; or
- (e) require any person on the premises of the Non-Profit Organisation, being affiliated with the Non-Profit Organisation, to provide an explanation of any recorded information or to state where it may be found.

**11.** Without prejudice to section 12, where the NPO Registrar discovers a breach of any obligation by a Non-Profit Organisation, the NPO Registrar may impose one or more of the following measures, after giving the Non-Profit Organisation a reasonable opportunity to make representations, whether on its own or on its behalf—

Measures  
imposed on  
breach of  
obligations.

- (a) written warnings;
- (b) issue a directive to comply with specific instructions;
- (c) ordering regular reports from the Non-Profit Organisation on the measures it is taking; and
- (d) such other measure as may be prescribed.

**12.**—(1) The NPO Registrar may cancel or suspend the registration of a Non-Profit Organisation if—

Cancellation or  
suspension of  
registration.

- (a) the NPO Registrar receives a notification under section 6(5) that the Non-Profit Organisation has ceased to operate or exist;

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- (b) the Non-Profit Organisation submits a written request to the NPO Registrar for its registration to be cancelled or suspended; or
- (c) after an investigation, it is proven that the Non-Profit Organisation—
  - (i) engaged in or is engaging in wrongdoing;
  - (ii) failed, without reasonable cause, to comply with any requirement of this Act or any regulations made under this Act; or
  - (iii) failed, without reasonable cause, to pay any prescribed fees required for registration.

(2) Where the NPO Registrar determines that an inquiry into the operations of a Non-Profit Organisation is required, the NPO Registrar may suspend the registration of the Non-Profit Organisation during the period of that inquiry.

(3) In any case where the registration of a Non-Profit Organisation has been or is liable to be cancelled or suspended, the NPO Registrar shall give notice to that Non-Profit Organisation at its registered address stating that its registration—

- (a) has been cancelled or suspended; or
- (b) is liable to be cancelled or suspended at the end of thirty days of the date of the notice or within such other period as the NPO Registrar determines, unless the Non-Profit Organisation shows cause in writing, to the satisfaction of the NPO Registrar, why its registration should not be cancelled or suspended.

(4) Where the registration of a Non-Profit Organisation is cancelled under this section, the NPO Registrar may make an application to a Judge of the High Court for an order of forfeiture in respect of the property of the Non-Profit Organisation.

(5) The NPO Registrar shall be required to name as respondents to an application under sub-section (4), only those persons who are known to own or control the property that is the subject of the application.

(6) On an application under sub-section (4), a Judge may require notice to be given to any person not named as a respondent who, in the opinion of the Judge, appears to have an interest in the property, and any such person shall be entitled to be added as a respondent to the application.

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(7) The NPO Registrar shall give notice of an application under sub-section (4) to the respondents named in the application, in such manner as the Judge may direct.

(8) A Judge may order that the property of a Non-Profit Organisation be forfeited to the State, and the order shall be published in the *Gazette*.

(9) The property of a Non-Profit Organisation forfeited to the State shall be given or transferred to such other Non-Profit Organisation as determined by the Judge.

(10) Where a Judge is satisfied that a third party has an interest in the property which is the subject of an application under sub-section (4), the Judge shall order that the interest shall not be affected by the order made under sub-section (8) and the order shall also declare the nature and extent of the interest in question.

(11) A person who claims an interest in property that has been forfeited and who has not been named as a respondent or been given notice under subsection (6) may make an application to the High Court to vary or set aside an order made under subsection (8), not later than sixty days after the day on which the forfeiture order was made.

(12) Pending the determination of an appeal against an order of forfeiture made under this section, any person appointed to manage, control or otherwise deal with the property under this section shall continue in that capacity.

(13) The NPO Registrar may reverse his decision to refuse or suspend the registration of a Non-Profit Organisation, or may rescind the cancellation of the registration of a Non-Profit Organisation, if it appears to the NPO Registrar that there has been a change in circumstances which justifies the reversal or rescission.

(14) A Non-Profit Organisation aggrieved by the NPO Registrar's decision to cancel its registration may appeal to the High Court whose decision thereon shall be final.

(15) For the purposes of this Act, "wrongdoing" includes but is not limited to—

(a) a breach of duty owed to the Non-Profit Organisation or any of its contributors; or

(b) an offence under this Act, the Money Laundering and Terrorism Prevention Act, or any other enactment.

CAP. 104.

**13.—(1)** The NPO Registrar may inquire into any issue concerning the operations of a Non-Profit Organisation including—

Inquiry by Registrar.

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- (a) its purposes, administration and management; and
- (b) its source or application of funds or other property received or distributed.

(2) Without limitation to the generality of sub-section (1), an inquiry referred to in sub-section (1) may specifically be carried out for the purpose of investigating any Non-Profit Organisation that is suspected of having committed an offence under the Money Laundering and Terrorism (Prevention) Act or any other law in which a contravention may constitute wrongdoing on the part of the Non-Profit Organisation.

CAP. 104.

(3) The NPO Registrar may, in writing, appoint an officer or any other person to conduct an inquiry in any case for the purposes of sub-sections (1) and (2).

(4) A controller shall, on a written request by the NPO Registrar or the NPO Registrar's appointee—

- (a) furnish financial statements in writing with respect to any matter in question at the inquiry;
- (b) return answers in writing to questions;
- (c) verify statements or answers by statutory declaration;
- (d) provide copies of documents in the controller's custody or under the controller's control which relate to a matter in question at the inquiry and verify them by statutory declaration;
- (e) attend at a specified time and place in order to give evidence or produce documents;
- (f) provide all books, papers, writings and documents in relation to the Non-Profit Organisation or to the administration, management, value, condition and application of the property and income of the Non-Profit Organisation; and
- (g) answer all questions and give all assistance in connection with the inquiry that the controller is reasonably able to answer or give.

(5) The NPO Registrar shall be entitled, without payment, to inspect and take copies of or extracts from the records or other documents of any court, public registry, public authority or office of records for any purpose connected with the discharge of the functions of the NPO Registrar with respect to a Non-Profit Organisation.

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(6) A person who fails to comply with a request under sub-section (4) commits an offence and is liable on summary conviction, to a fine of three thousand dollars or to imprisonment for a term of one year or to both.

(7) For the purposes of an inquiry, evidence may be taken on oath and the person conducting the inquiry may, for that purpose, administer the oath or instead of administering an oath, require the person examined to make and subscribe a declaration of the truth of the matters about which that person is examined.

(8) A person appointed by the NPO Registrar to conduct an inquiry shall provide a report of that inquiry to the NPO Registrar.

(9) A copy of the report shall, if certified by the NPO Registrar to be a true copy, be admissible as evidence—

- (a) of any fact stated in the report; or
- (b) of the opinion of a person as to any matter referred to in the report,

in any legal proceedings instituted in respect of a Non-Profit Organisation as a result of an inquiry under this section.

(10) Where, at any time after the NPO Registrar has instituted an inquiry under this section, the NPO Registrar is satisfied—

- (a) that there has been wrongdoing on the part of the Non-Profit Organisation;
- (b) that there is or has been any wrongdoing, misconduct or mismanagement in the administration of the Non-Profit Organisation;
- (c) that a Non-Profit Organisation may have committed a breach of this Act or any other law; or
- (d) that it is necessary or desirable to act for the purpose of—
  - (i) protecting the property of the Non-Profit Organisation;
  - (ii) securing the proper application of the property for the purposes of the Non-Profit Organisation; or
  - (iii) protecting property that may be given to the Non-Profit Organisation,

the NPO Registrar may take such action as set out in sub-section (11).

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(11) The action referred to in sub-section (10) may include making an application to the High Court in respect of any funds or other property of the Non-Profit Organisation for an order to—

- (a) require a controller to carry out the purposes for which the money or other property is held and to comply with the provisions of any scheme relating to the Non-Profit Organisation;
- (b) establish a scheme for the administration of the Non-Profit Organisation;
- (c) require a controller to meet that controller's liability for any breach of trust affecting the money or other property as the court may direct;
- (d) remove a controller who has been responsible for, or privy to, any wrongdoing, misconduct or mismanagement in the administration of a Non-Profit Organisation, or has, by that controller's conduct, contributed to it or facilitated it;
- (e) appoint another person as a controller of the Non-Profit Organisation;
- (f) exclude any purpose from the purposes for which the funds or other property may be used, applied or disposed of;
- (g) give directions in respect of the administration of the trust, or in respect of any inquiry or in respect of any question to be answered or assistance to be given by any person in connection with that inquiry;
- (h) direct that, on and after the date of the order or any subsequent date specified in the order, the property subject to the trust shall not be used, applied or disposed of otherwise than in accordance with a scheme that, after the date of the order, is approved by the court;
- (i) preclude the employment or engagement of any named person in the affairs of the Non-Profit Organisation;
- (j) direct a financial institution which, or person who, is in control of the funds or other property of the Non-Profit Organisation, not to distribute the funds or other property without the approval of the court or the NPO Registrar or the NPO Registrar's appointee;
- (k) restrict the transactions which may be entered into or the nature or amount of the payments which may be made, in the



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administration of the Non-Profit Organisation, without the approval of the court or the NPO Registrar, or a person authorised by the NPO Registrar; and

- (l) appoint a receiver of the money or other property of the Non-Profit Organisation.

(12) A person appointed by order of the court under this section as a receiver of the money or other property of a Non-Profit Organisation—

- (a) may require a controller to deliver to the receiver any funds or other property for which the person has been appointed receiver or to give to the receiver all such information concerning such funds or other property as may reasonably be required;
- (b) may acquire and take possession of any funds or other property for which the person has been appointed receiver;
- (c) may deal with any funds or other property that the person has acquired or which the person has taken possession of in any manner in which a controller might lawfully have dealt with the funds or other property; and
- (d) has such other powers and duties in respect of the funds or other property as the court specifies in the order.

(13) Where the NPO Registrar discovers facts likely to constitute indication of money laundering or terrorist financing or proliferation financing, he shall so inform the Financial Intelligence Unit without delay and shall cooperate with the Financial Intelligence Unit, the Director of Public Prosecutions, any law enforcement agency or any competent authority for the purposes of any investigation or inquiry arising out of such referral.

**14.**—(1) Subject to sub-section (2), the NPO Registrar may, on the written request of a foreign regulatory authority, do any of the following—

Additional powers of NPO Registrar.

- (a) exercise any powers conferred on the NPO Registrar, by this or any other Act, to require a person to provide information or produce documents;
- (b) make any application the NPO Registrar is authorised to make under this Act; or
- (c) disclose information or provide documentation to a foreign regulatory authority whether the information or documentation—

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- (i) was obtained by the exercise of a power specified in paragraph (a); or
- (ii) is otherwise in the possession of the NPO Registrar and its disclosure is not prohibited under this Act or any other law.

(2) The NPO Registrar shall not exercise the power conferred on him by sub-section (1) unless he is of the opinion that the information or documentation to which the request relates, or the investigation sought, is reasonably required by the foreign regulatory authority for the purposes of its regulatory or supervisory functions.

(3) In deciding whether or not to exercise the power conferred on it by sub-section (1), the NPO Registrar may take into account, in particular—

- (a) whether corresponding assistance would be given to the NPO Registrar in the country or territory of the foreign regulatory authority making the request;
- (b) whether the request relates to the breach of a law, or other requirement, which has no close parallel in Belize or involves the assertion of a jurisdiction not recognised by Belize;
- (c) the nature and seriousness of the matter to which the request for assistance relates, the importance of the matter to persons in Belize and whether the assistance can be obtained by other means;
- (d) the relevance of the information or documentation to the enquiries to which the request relates; and
- (e) whether it is otherwise appropriate in the public interest to provide the assistance sought.

(4) For the purposes of sub-section (3)(a), the NPO Registrar may require the foreign regulatory authority making the request to give a written undertaking, in such form as the NPO Registrar may require, to provide corresponding assistance to the NPO Registrar.

(5) If a foreign regulatory authority fails to comply with a requirement of the NPO Registrar made under sub-section (4), the NPO Registrar may refuse to provide the assistance sought by the foreign regulatory authority.

(6) The NPO Registrar may decide that he will not, on the request of a foreign regulatory authority, exercise his powers under this section unless—

- (a) he has received satisfactory assurances from the foreign regulatory authority that any information provided to it will not be used in any criminal proceedings against the person furnishing it, other than proceedings for an offence that relates to—
  - (i) a failure or refusal by that person to produce documents or give assistance in accordance with this Act;
  - (ii) an omission by that person to disclose material which should have been disclosed or the provision by that person of false or misleading information; or
  - (iii) an untruthful statement by that person;
- (b) the foreign regulatory authority undertakes to make such contribution towards the cost of exercising his powers as the NPO Registrar considers appropriate; and
- (c) he is satisfied that the foreign regulatory authority is subject to adequate legal restrictions on further disclosure of the information and documents and that it will not, without the written permission of the NPO Registrar—
  - (i) disclose information or documents provided to it to any person other than an officer or employee of the authority engaged in the exercise of any of its regulatory or supervisory functions; or
  - (ii) take any action on information or documents provided to it.

(7) Where, in accordance with this section, the NPO Registrar would, on the written request of a foreign regulatory authority, be entitled to disclose information or provide documentation in his possession to that foreign regulatory authority, the NPO Registrar may disclose such information or documentation to the foreign regulatory authority without having received a written request from the authority.

Offence for false or misleading information, etc.

**15.—(1)** A person who knowingly provides the NPO Registrar with information that is false or misleading commits an offence if the information is provided—

- (a) in purported compliance with a requirement imposed by or under this Act; or
- (b) otherwise than in accordance with paragraph (a), but in circumstances in which the person providing the information

## *Non-Profit Organisations*

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intends, or could reasonably be expected to know, that it would be used by the NPO Registrar for the purpose of discharging the NPO Registrar's functions under this Act.

(2) A person who willfully alters, suppresses, conceals or destroys a document that the person is liable by or under this Act to produce to the NPO Registrar, commits an offence.

(3) A person who fails to discharge a duty imposed by or under this Act or willfully withholds information when requested by the NPO Registrar to produce such information, commits an offence.

(4) A person who commits an offence under this section is liable, on summary conviction, to a fine of three thousand dollars or to imprisonment for a term of one year or to both.

### PART III

#### *Accounts, Records, Reporting, etc.*

Accounting and administrative procedures.

**16.** Every Non-Profit Organisation registered under this Act shall—

- (a) implement internal accounting and administrative procedures necessary to ensure the transparent and proper use of its financial and other resources; and
- (b) keep accounts and other records in relation to its business.

Threshold of donation to NPO.

**17.** The Minister may, on the recommendation of the National Money Laundering Committee, by Order published in the Gazette, specify a threshold of donation to a Non-Profit Organisation above which the Non-Profit Organisation shall take reasonable steps to document and keep records of the identity of the donor.

Auditing of accounts.

**18.—(1)** The Minister may, on the recommendation of the National Money Laundering Committee, by Order published in the Gazette, specify such classes of Non-Profit Organisations which—

- (a) shall be required to have their accounts duly audited annually by an independent auditor; and
- (b) which shall be required to take reasonable measures to confirm—

*Non-Profit Organisations*

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- (i) the identity, credentials and good standing as applicable of—
  - (aa) each person who receives charitable, humanitarian or other support or assistance through the services of the Non-Profit Organisation; and
  - (bb) every associate Non-Profit Organisation; and
- (ii) that any such person or Non-Profit Organisation is not involved with or using the funds or property provided by the Non-Profit Organisation to support terrorists or terrorist organisations.

(2) A Non-Profit Organisation to which an Order under sub-section (1) does not apply may have its accounts prepared by an accountant or bookkeeper.

(3) The factors which may be used to delineate classes of Non-Profit Organisations for the purposes of sub-section (1) shall include but not be limited to—

- (a) the annual estimated revenue or grants of the Non-Profit Organisation;
- (b) sources of funds or other property of the Non-Profit Organisation;
- (c) the objects, purpose and functions of the Non-Profit Organisation;
- (d) the size, structure and organisation of the Non-Profit Organisation; and
- (e) geographical areas of operation of the Non-Profit Organisation, whether in Belize or elsewhere.

(4) The accounts and other records of a Non-Profit Organisation shall be preserved by the Non-Profit Organisation for a period of at least five years from the end of the financial year, or from the date the registration of the Non-Profit Organisation was cancelled.

**19.—(1)** Where, an auditor appointed in accordance with section 18(1), becomes aware of a matter—

Duty of auditor to report.

- (a) which relates to the activities or affairs of the Non-Profit Organisation or of any connected institution or body, and

## *Non-Profit Organisations*

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- (b) which the auditor has reasonable grounds to believe is likely to be of material significance for the purposes of the exercise by the NPO Registrar of his functions under sections 10, 11, 12 or 13,

the auditor must immediately make a written report on the matter to the NPO Registrar.

(2) If, in the course of acting in the capacity mentioned in sub-section (1), the auditor becomes aware of any matter—

- (a) which does not appear to the auditor to be one that the auditor is required to report under sub-section (1), and;
- (b) which the auditor has reasonable cause to believe is likely to be relevant for the purposes of the exercise by the NPO Registrar of any of his functions,

the auditor may make a report on the matter to the NPO Registrar.

(3) Where the duty or power under sub-section (1) or (2) has arisen in relation to an auditor, the duty or power is not affected by the auditor subsequently ceasing to act in that capacity.

(4) Where an auditor makes a report as required or authorised by sub-section (1) or (2), no duty to which the auditor is subject is to be regarded as contravened merely because of any information or opinion contained in the report.

(5) In this section—

(a) “connected institution or body”, in relation to a Non-Profit Organisation, means—

- (i) another Non-Profit Organisation;
- (ii) a person; or
- (iii) a trust or other legal arrangement,

which is owned or controlled by the Non-Profit Organisation or the controller or any other senior officer or member of the management personnel of the Non-Profit Organisation acting on behalf of the Non-Profit Organisation; and

(b) “control” means the power to—

- (i) exercise more than fifty per cent of the voting rights at any general meeting of a connected institution or body;

## *Non-Profit Organisations*

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- (ii) elect a majority of the directors of a connected institution or body; or
- (iii) exercise direct or indirect influence that, if exercised, would result in control in fact of the connected institution or body.

**20.**—(1) Within four months after the end of each financial year, every Non-Profit Organisation registered under this Act shall submit to the NPO Registrar an annual return in the form prescribed in Schedule V.

Annual report.

Schedule V.

(2) A Non-Profit Organisation to which section 18(1) applies shall file a certified copy of its audited accounts together with the annual return required under sub-section (1).

(3) The documents submitted to the NPO Registrar pursuant to this section shall be open to inspection by any person upon payment of the prescribed fee.

## PART IV

### *Miscellaneous*

**21.**—(1) Where a controller of a Non-Profit Organisation fails, without reasonable cause, to comply with the provisions of section 6, 7, 16 or 20 of this Act, the NPO Registrar may impose on the controller, a maximum administrative penalty of three thousand dollars and, in the case of a continuing breach, to a further administrative penalty not exceeding one hundred dollars for every day or part thereof during which the breach continues after the determination by the NPO Registrar.

Administrative penalties.

(2) The NPO Registrar shall not impose an administrative penalty on a controller if the NPO Registrar is satisfied that the controller took all reasonable steps and exercised due diligence to ensure compliance with the provisions of this Act.

(3) The NPO Registrar, in deciding whether to impose an administrative penalty on a controller, shall take into account the following matters—

- (a) the nature and seriousness of the contravention;
- (b) whether the controller has previously contravened this Act or any relevant enactment;
- (c) whether the contravention was caused by the willful conduct or negligence of the controller;

*Non-Profit Organisations*

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- (d) the ability of the controller to pay the penalty;
- (e) any gain resulting to the controller as a result of the contravention; and
- (f) such other matters as the NPO Registrar considers appropriate.

(4) The NPO Registrar may recover an administrative penalty imposed by virtue of this section in civil proceedings as a debt.

(5) An administrative penalty imposed by virtue of this section shall be paid into the Consolidated Revenue Fund.

Notice prior to imposing an administrative penalty.

**22.**—(1) The NPO Registrar shall, before imposing an administrative penalty under section 21, provide written notice to a controller stating—

- (a) the intention to impose an administrative penalty and the reason for the intention to impose the administrative penalty;
- (b) the amount of the proposed administrative penalty; and
- © the entitlement of the controller to make representation to the NPO Registrar in accordance with sub-section (2).

(2) Where a controller receives an administrative penalty notice, that controller may, within twenty-one days from the date of the notice, make representation to the NPO Registrar indicating why the controller should not be required to pay the administrative penalty or why the proposed administrative penalty should be reduced.

(3) The NPO Registrar may, at any time prior to the issuance of an administrative penalty notice under sub-section (1), withdraw the notice and substitute a new notice stating a different penalty.

(4) The NPO Registrar shall notify the controller of the NPO Registrar's decision under sub-section (3) and where the NPO Registrar varies the administrative penalty, of the further steps, if any, taken in relation to the controller.

(5) Before imposing an administrative penalty on a controller, the NPO Registrar shall consider any representations received under sub-section (2).

(6) Subject to sub-sections (2) and (7), a controller who receives an administrative penalty notice shall pay the penalty stated in the notice to the NPO Registrar within such period as the NPO Registrar may determine.



## *Non-Profit Organisations*

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(7) The NPO Registrar may agree to the payment of an administrative penalty in instalments over such period of time as the NPO Registrar considers appropriate.

(8) Subject to sub-section (9), a controller who is dissatisfied with a decision of the NPO Registrar in relation to the imposition of an administrative penalty may, within 30 days of the date of the decision, appeal to the High Court under the provisions of Sub-Part 8 of the Senior Courts Act, and for this purpose, the NPO Registrar shall be deemed to be an inferior court and the rules governing the inferior court appeals shall *mutatis mutandis* apply to every such appeal and the decision of the High Court thereon shall be final.

Act No. 27 of  
2022.

(9) Notwithstanding section 117 of the Senior Courts Act, an appeal or an application for judicial review shall not itself result in the suspension of the decision of the NPO Registrar in relation to which the application or appeal is made, but the appellant may, within the time prescribed for filing such appeal, apply to the High Court for stay of execution of the order appealed from, pending the determination of such appeal.

Act No. 27 of  
2022.

(10) Upon hearing an appeal, the High Court may—

- (a) dismiss the appeal; or
- (b) remit the matter to the NPO Registrar for further consideration with such directions as it considers fit.

**23.** Proceedings against any person in respect of—

Legal  
proceedings.

- (a) an offence under this Act;
- (b) imposition of any of the measures set out in section 11;
- (c) suspension or cancellation of registration of a non-profit organisation in accordance with section 12;
- (d) forfeiture of the property of a non-profit organisation in accordance with section 12; or
- (e) imposition of an administrative penalty in accordance with section 21,

shall be without prejudice to proceedings against such person in respect of any criminal offence under any written law or the imposition of any civil or administrative fine, penalty or other sanction under any written law, and any such proceedings may proceed in parallel to the proceedings under this Act.

## *Non-Profit Organisations*

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Exemption from registration.

**24.** The Minister, in consultation with the Registrar, may exempt any international, regional or inter-governmental organisation operating in Belize as an Non-Profit Organisation from registering under this Act.

Regulations.

**25.** The Minister may make Regulations to give effect to the provisions of this Act.

Exercise of powers.

**26.** Where a provision of this Act requires or empowers any person or authority to do any act or thing, all such powers shall be deemed to be also given as are reasonably necessary to enable that person or authority to do that act or thing.

Repeal and savings.

**27.**—(1) The Non-Governmental Organizations Act is repealed.

(2) Notwithstanding the repeal, nothing in this Act shall affect proceedings taken or a right which has accrued or a liability which has been incurred under the repealed Act.

(3) Notwithstanding the repeal, all regulations, rules, orders, by-laws or other subsidiary legislation made under the repealed Act shall, to the extent that they are not inconsistent with this Act, continue in force until repealed by regulations, rules, orders, by-laws or other subsidiary legislation made under this Act.

Transitional.

**28.** 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.

### **SCHEDULE I**

#### **NON-PROFIT ORGANISATION REGISTRATION FORM**

*[Section 6(1)]*

##### **1. ORGANISATION CONTACT DETAILS**

<b>Name of Organisation</b>			
<b>Contact Details of Organisation</b>	<b>Office Telephone(s)</b>	<b>Mobile Phone</b>	<b>Email Address</b>

*Non-Profit Organisations*

	<b>Physical Address</b>	<b>P.O. Box (If any)</b>	<b>Website (if any)</b>

<b>Non-Profit Organisation Financial Year End (day – month)</b>	
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**2. CONTROLLER(S) CONTACT INFORMATION**

NOTE: Please submit information regarding all additional controllers as an attachment as per Appendix 1 below.

<b>Controller Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				

**3. ORGANISATION OPERATING DETAILS**

In full detail, please describe the PURPOSE of the Organisation:

*Non-Profit Organisations*

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In full detail, explain the ACTIVITIES of the Organisation:

**Names, address, telephone numbers and email addresses of directors, senior officers and members of the management personnel. (e.g. President, Vice President, Secretary, Treasurer)**

<b>Senior Officer Information</b>	<b>Name</b>	<b>Physical Address</b>	<b>P.O. Box (If any)</b>
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*Non-Profit Organisations*

	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
	<b>Email Address</b>			

<b>Senior Officer Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				

<b>Senior Officer Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				

<b>Senior Officer Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>

*Non-Profit Organisations*

	<b>Email Address</b>

NOTE: Please submit information regarding additional directors, senior officers and members of the management personnel as an attachment as per Appendix 2 below.

**4. SOURCE OF CONTRIBUTIONS FOR ORGANISATION FOR THE PRECEDING YEAR AND ANTICIPATED SOURCE OF CONTRIBUTIONS FOR THE UPCOMING YEAR**

<b>Details of Contributions Received</b>				
<b>Activity Type</b>	<b>Amount</b>			
	<b>Preceding Year - Actual</b>	<b>Geographic Areas</b>	<b>Upcoming Year - Projected</b>	<b>Geographic Areas</b>
<b>Donations</b>				
<b>Fund Raising Activities/Events</b>				
<b>Grants</b>				
<b>Other (Specify)</b>				

NOTE: (1) For each activity type, identify the top 5 geographical areas by country and city/town/village etc.  
 (2) For new organisations, the sums for the preceding year will be Nil.

**5. APPLICATION OF FUNDS OF ORGANISATION FOR PRECEDING YEAR AND ANTICIPATED APPLICATION OF FUNDS FOR THE UPCOMING YEAR**

<b>Details of Application of Funds</b>						
<b>Activity Type</b>	<b>Amounts Expended</b>					
	<b>Preceding Year - Actual</b>			<b>Upcoming Year - Projected</b>		
	<b>Mode of disbursement</b>	<b>Amount Expended</b>	<b>Geographical Areas</b>	<b>Mode of disbursement</b>	<b>Amount Expended</b>	<b>Geographical Areas</b>
<b>Funds Donated/Disbursed in accordance with NPO's Purpose</b>	<b>Financial Institution</b>		1. 2. 3. 4. 5.			1. 2. 3. 4. 5.
	<b>MVTS</b>		1. 2. 3.			1. 2. 3.

*Non-Profit Organisations*

			4. 5.			4. 5.
	<b>Other Regulated Channels (Specify)</b>		1. 2. 3. 4. 5.			1. 2. 3. 4. 5.
	<b>Cash</b>		1. 2. 3. 4. 5.			1. 2. 3. 4. 5.
	<b>Other (Specify)</b>		1. 2. 3. 4. 5.			1. 2. 3. 4. 5.
<b>Contributions/Donations to other causes</b>	<b>Financial Institution</b>		1. 2. 3. 4. 5.			1. 2. 3. 4. 5.
	<b>MVTS</b>		1. 2. 3. 4. 5.			1. 2. 3. 4. 5.
	<b>Other Regulated Channels (Specify)</b>		1. 2. 3. 4. 5.			1. 2. 3. 4. 5.
	<b>Cash</b>		1. 2. 3. 4. 5.			1. 2. 3. 4. 5.
	<b>Other (Specify)</b>		1. 2. 3. 4.			1. 2. 3. 4.

*Non-Profit Organisations*

			<b>5.</b>			<b>5.</b>
<b>Salaries</b>	<b>(Specify)</b>		<b>1.</b>			<b>1.</b>
			<b>2.</b>			<b>2.</b>
			<b>3.</b>			<b>3.</b>
			<b>4.</b>			<b>4.</b>
			<b>5.</b>			<b>5.</b>
<b>Rent</b>	<b>(Specify)</b>		<b>1.</b>			<b>1.</b>
			<b>2.</b>			<b>2.</b>
			<b>3.</b>			<b>3.</b>
			<b>4.</b>			<b>4.</b>
			<b>5.</b>			<b>5.</b>
<b>Other expenses (e.g. insurance, utilities, pension, etc)</b>	<b>(Specify)</b>		<b>1.</b>			<b>1.</b>
			<b>2.</b>			<b>2.</b>
			<b>3.</b>			<b>3.</b>
			<b>4.</b>			<b>4.</b>
			<b>5.</b>			<b>5.</b>

NOTE: (1) For each activity type, identify the top 5 geographical areas by country and city/town/village etc.  
 (2) For new organisations, the sums for the preceding year will be Nil. (3) Specify the mode(s) of disbursement used including through a financial institution, Money or Value Transfer Service, any other regulated channel (specify), cash or other (specify).

**6. BANKING ARRANGEMENTS**

Name of Bank or other Financial Institution
Address of Bank or other Financial Institution

NOTE: Please submit information regarding additional banking arrangements as an attachment as per Appendix 3 below.

**7. OTHER ARRANGEMENTS REGARDING FUNDS AND OTHER PROPERTY**

Type of Property or Funds	Arrangements Regarding Property or Funds (Where the funds or other property representing 10% or more of the funds or other property of the NPO is held by an individual or entity on behalf of the Non-Profit Organisation, include details of the name, address and telephone numbers of such individual or entity)

NOTE: Please submit information in respect of additional other arrangements regarding funds and property as an attachment as per Appendix 4 below.



*Non-Profit Organisations*

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**8. OTHER SUPPORTING DOCUMENTS**

<b>Document Type</b>		<b>Attached</b>	<b>Not Applicable</b>
<b>Constitution</b>			
<b>Memorandum of Association</b>			
<b>Articles of Association</b>			
<b>Trust Deed</b>			
<b>Other Particulars of Trust</b>			
<b>Other Organisational Documents</b>			
<b>Other Evidence of Organisational Structure and Functions</b>	<b>Document Description</b>		

NOTE: For document type submitted together with this form, tick attached.

I hereby declare that the above made statements are true and correct to the best of my knowledge and belief.

\_\_\_\_\_

Name of Controller Completing Form

Date

\_\_\_\_\_

Signature

Note: In accordance with the Non-Governmental Organisations and Non-Profit Organisations Act, Cap. , section 6(2), this application shall be accompanied by a copy of valid photo identification of the controller making the application.

*Non-Profit Organisations*

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**APPENDIX 1**

**ADDITIONAL CONTROLLER(S) CONTACT INFORMATION**

Please submit information regarding all additional controllers as an attachment using this Appendix.

<b>Controller Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				

<b>Controller Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				

<b>Controller Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				

*Non-Profit Organisations*

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**APPENDIX 2**

**ADDITIONAL SENIOR OFFICER(S) CONTACT INFORMATION**

Please submit information regarding all additional senior officers as an attachment using this Appendix.

<b>Senior Officer Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				

<b>Senior Officer Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				

<b>Senior Officer Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				



**SCHEDULE II**

**INFORMATION REQUIRED FOR APPLICATION TO REGISTER AS  
A NON-PROFIT ORGANISATION**

*(See section 6(1))*

An application for registration as a Non-Profit Organisation shall include, where applicable, the following—

- (a) the identity, address and other contact information of a controller and other senior officers or members of the management personnel of the Non-Profit Organisation;
- (b) copies or particulars of the trust, trust deed and any other organisational documents;
- (c) copies of the constitution, the memorandum of association and the articles of association of the Non-Profit Organisation;
- (d) the declared purposes of the Non-Profit Organisation;
- (e) information with respect to the location of the funds and other property of the Non-Profit Organisation and its banking arrangements;
- (f) the source or anticipated source of contributions or funds;
- (g) how contributions or funds are to be applied;
- (h) any other evidence which reflects the organisational structure and functions of the Non-Profit Organisation;
- (i) the proposed geographical area of operation of the Non-Profit Organisation; and
- (j) the financial year of the Non-Profit Organisation.

**SCHEDULE III**

**CERTIFICATE OF REGISTRATION OF A NON-PROFIT  
ORGANISATION**

*[Section 6(3)]*

**Registration No. NPO-xxxx**

***CERTIFICATE OF REGISTRATION OF A NON-PROFIT  
ORGANISATION***

**I, \_\_\_\_\_ Registrar/Deputy Registrar of Non-  
Governmental Organisations and Non-Profit Organisations for Belize  
DO HEREBY CERTIFY, pursuant to the Non-Governmental**

*Non-Profit Organisations*

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**Organisations and Non-Profit Organisations Act, Cap. 315, that all requirements of the said law in respect of registration were complied with by**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**a Non-Profit Organisation duly registered in Belize with effect from the \_\_\_\_\_ day of \_\_\_\_\_, Two Thousand \_\_\_\_\_.**

**Given under my hand and Seal at Belize City, Belize this \_\_\_\_\_ day of \_\_\_\_\_, Two Thousand \_\_\_\_\_**

**Registrar/Deputy Registrar of Non-Governmental Organisations and Non-Profit Organisations, Belize**

**SCHEDULE IV**

**NOTICE OF CHANGE OF PARTICULARS OF NON-PROFIT ORGANISATION**

*[Section 6(4)]*

**Notice is hereby given in accordance with the Non-Governmental Organisations and Non-Profit Organisations Act, section 6(4) of the following changes in respect of**

\_\_\_\_\_  
\_\_\_\_\_.

**(Name of NPO)**

Note: Complete any section(s) below where the information in respect of the NPO has changed.

**1. ORGANISATION CONTACT DETAILS**

<b>Name of Organisation</b>

*Non-Profit Organisations*

<b>Contact Details of Organisation</b>	<b>Office Telephone(s)</b>	<b>Mobile Phone</b>	<b>Email Address</b>
	<b>Physical Address</b>	<b>P.O. Box (If any)</b>	<b>Website (if any)</b>
<b>Date of Change:</b>			

<b>Non-Profit Organisation Financial Year End (day – month)</b>	
<b>Date of Change:</b>	

**2. CONTROLLER(S) CONTACT INFORMATION**

NOTE: Please submit information regarding all additional controllers as an attachment as per Appendix 1 below.

<b>Controller Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				
<b>Date of Change:</b>				

**3. ORGANISATION OPERATING DETAILS**

In full detail, please describe the PURPOSE of the Organisation:

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**Date of Change:**

In full detail, explain the ACTIVITIES of the Organisation:

**Date of Change:**



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**Names, address, telephone numbers and email addresses of directors, senior officers and members of the management personnel. (e.g. President, Vice President, Secretary, Treasurer)**

<b>Senior Officer Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
<b>Email Address</b>				
<b>Date of Change:</b>				

NOTE: Please submit information regarding additional directors, senior officers and members of the management personnel as an attachment as per Appendix 2 below.

**4. BANKING ARRANGEMENTS**

Name of Bank or other Financial Institution
Address of Bank or other Financial Institution
<b>Date of Change:</b>

NOTE: Please submit information regarding additional banking arrangements as an attachment as per Appendix 3 below.

**5. OTHER ARRANGEMENTS REGARDING FUNDS AND OTHER PROPERTY**

<b>Type of Property or Funds</b>	<b>Arrangements Regarding Property or Funds (Where the funds or other property representing 10% or more of the funds or other property of the NPO is held by an individual or entity on behalf of the Non-Profit Organisation, include details of the name, address and telephone numbers of such individual or entity)</b>

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<b>Date of Change:</b>	

NOTE: Please submit information in respect of additional other arrangements regarding funds and property as an attachment as per Appendix 4 below.

**6. OTHER SUPPORTING DOCUMENTS**

Document Type	Attached	Revoked	Date of Change
<b>Constitution</b>			
<b>Memorandum of Association</b>			
<b>Articles of Association</b>			
<b>Trust Deed</b>			
<b>Other Particulars of Trust</b>			
<b>Other Organisational Documents</b>			
<b>Other Evidence of Organisational Structure and Functions</b>	<b>Document Description</b>		

NOTE: (1) Attach a copy of any document which has been amended or any relevant new document. (2) Tick where a document has been revoked or an amended or a new document has been added.

I hereby declare that the above made statements are true and correct to the best of my knowledge and belief.

\_\_\_\_\_

\_\_\_\_\_

Name of Controller Completing Form

Date

\_\_\_\_\_

Signature

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**APPENDIX 1**

**ADDITIONAL CONTROLLER(S) CONTACT INFORMATION**

Please submit information regarding all additional controllers as an attachment using this Appendix.

<b>Controller Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
	<b>Email Address</b>			
<b>Date of Change:</b>				

**APPENDIX 2**

**ADDITIONAL SENIOR OFFICER(S) CONTACT INFORMATION**

Please submit information regarding all additional senior officers as an attachment using this Appendix.

<b>Senior Officer Information</b>	<b>Name</b>		<b>Physical Address</b>	<b>P.O. Box (If any)</b>
	Has the individual had a name change in the last ten years? If yes please include current and previous names.			
	<b>Office Telephone</b>	<b>Mobile Phone</b>	<b>Position in Organisation</b>	<b>Signature</b>
	<b>Email Address</b>			
<b>Date of Change:</b>				

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**APPENDIX 3**

**ADDITIONAL BANKING INFORMATION**

Please submit information regarding additional banking arrangements as an attachment using this Appendix.

Name of Bank or other Financial Institution
Address of Bank or other Financial Institution
<b>Date of Change:</b>

**APPENDIX 4**

**ADDITIONAL ARRANGEMENTS REGARDING FUNDS AND OTHER PROPERTY**

Please submit information in respect of additional other arrangements regarding funds and property as an attachment using this Appendix.

Type of Property or Funds	Arrangements Regarding Property or Funds (Where the funds or other property representing 10% or more of the funds or other property of the NPO is held by an individual or entity on behalf of the Non-Profit Organisation, include details of the name, address and telephone numbers of such individual or entity)
<b>Date of Change:</b>	

**SCHEDULE V  
NON-PROFIT ORGANISATION ANNUAL RETURN FORM**

*[Section 20(1)]*

**Name of Non-Profit Organisation:**

\_\_\_\_\_

**Address of Registered Office of NPO:**

\_\_\_\_\_

**Telephone Number(s) of NPO:**

\_\_\_\_\_

**Email address of NPO:**

\_\_\_\_\_

**Name of Person Completing Return Form:**

\_\_\_\_\_

**Position of Person Completing Return Form:**

\_\_\_\_\_

**Telephone Number(s) of Person Completing Return Form:**

\_\_\_\_\_

**Email address of Person Completing Return Form:**

\_\_\_\_\_

**NPO Financial Year Beginning:**

**End:** \_\_\_\_\_

**Note:** A Non-Profit Organisation which is required to file a certified copy of its audited accounts together with this return in accordance with the Non-Profit Organisations Act, CAP. , section 18(2), shall not be required to

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complete the Pro-Forma Balance Sheet in section 1. below or the Pro-Forma Income Statement in section 2 below.

**1. BALANCE SHEET**

<b>ASSETS</b>	<b>\$</b>	
Cash in Hand		
Cash in Bank/Financial Institution		
Investments (Short Term)		
Other Current Assets		
<b>Total Current Assets</b>		
Property		
Investments (Long Term)		
Other Fixed Assets		
<b>Total Fixed Assets</b>		
<b>TOTAL ASSETS</b>		
<b>LIABILITIES</b>	<b>\$</b>	
Current Loans		
Other Loans/Debts		
Other Liabilities		
<b>Total Current Liabilities</b>		
Mortgage		
Other Long Term Liabilities		
<b>Total Long Term Liabilities</b>		
<b>TOTAL LIABILITIES</b>		
<b>EQUITY</b>	<b>\$</b>	
Net Income		
Accumulated Surplus		

**2. INCOME STATEMENT**

<b>INCOME</b>	<b>\$</b>
Income from Donations	
Income from Grants	
Income from other Fundraising Activities (Specify)	
Income from the Provision of Goods and Services	
Rental Income	
Income from Investments	

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<b>Other Income (Specify)</b>	
<b>GROSS INCOME</b>	
<b>EXPENSES</b>	<b>\$</b>
<b>Funds donated/disbursed in accordance with the NPO's Purpose</b>	
<b>Other Funds donated/disbursed</b>	
<b>Operating Expenses</b>	
<b>Government Fees</b>	
<b>Other Expenses</b>	
<b>TOTAL EXPENSES</b>	
<b>NET INCOME (= GROSS INCOME – TOTAL EXPENSES)</b>	

**3. TEN LARGEST SOURCES OF FUNDS RECEIVED BY THE NPO**

<b>List the Ten Largest Source of Funds Received</b>	<b>Amount</b>

**4. DISBURSEMENT OF FUNDS**

<b>Activity Type</b>	<b>Mode of Disbursement</b>	<b>Amount Expended</b>	<b>Geographical Areas</b>
<b>Funds Donated/Disbursed in accordance with NPO's Purpose</b>	<b>Financial Institution</b>		<b>1.</b> <b>2.</b> <b>3.</b> <b>4.</b> <b>5.</b>

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	<b>MVTS</b>		1. 2. 3. 4. 5.
	<b>Other Regulated Channels (Specify)</b>		1. 2. 3. 4. 5.
	<b>Cash</b>		1. 2. 3. 4. 5.
	<b>Other (Specify)</b>		1. 2. 3. 4. 5.
<b>Other Funds Donated/Disbursed</b>	<b>Financial Institution</b>		1. 2. 3. 4. 5.
	<b>MVTS</b>		1. 2. 3. 4. 5.
	<b>Other Regulated Channels (Specify)</b>		1. 2. 3. 4. 5.
	<b>Cash</b>		1. 2. 3. 4. 5.
	<b>Other (Specify)</b>		1. 2. 3. 4.





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**6. TOP TEN COUNTRIES THAT FUNDS WERE SENT TO BY THE NPO**

<b>Country Money Sent To</b>	<b>Amount Disbursed</b>	<b>Mode of Disbursement</b>

NOTE: (1) Include the top ten recipients on the basis of cumulative funds received over the financial year. (2) For each country, specify the mode(s) of disbursement used including through a financial institution, Money or Value Transfer Service, any other regulated channel (specify), cash or other (specify).

**7. ANNUAL REVIEW THRESHOLD**

**Complete this section if the figure reported for Gross Income above or in the NPO's audited accounts equals to or exceeds \_\_\_\_\_ .**

**A. Has the NPO sent 30% or more of its Gross Income overseas?  
Yes \_\_\_ No \_\_\_**

**If the answer to question A is "yes" then answer questions B to D below.**

**B. What is the total amount of funds or other property sent overseas by the NPO during the last financial year?**

**C. What percentage of the NPO's Gross Income does the amount indicated in response to question B above represent? (i.e. the amount reported in question B divided by the Gross Income multiplied by 100)?**

**D. What is the name of the licensed auditor who conducted the audit of the accounts of the NPO?**

**8. TEN LARGEST SALES AND PURCHASES OF PROPERTY AND OTHER ASSETS**

<b>Sales</b>	<b>Amount</b>	<b>Purchases</b>	<b>Amount</b>

**I, \_\_\_\_\_, controller of \_\_\_\_\_**  
(Name of Controller) (Name of NPO)

1. Certify that the information provided is true to the best of my knowledge and that there has been no change in the material particulars of the NPO that have been notified to the Registrar;
2. That no major occurrences have taken place that can negatively impact the reputation of the NPO or the NPO Sector;
3. That any and all matters that can be categorized as major have been reported to the Registrar of NPOs (if applicable).

\_\_\_\_\_ **Signature Date**