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## **Frequently Asked Questions (FAQs)**

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**DISCLAIMER:**

This document is intended for information and general guidance on the registration of NPOs only. Should you have any doubt about your ability to complete any step or any form, you are urged to consult an Attorney-at-law or other appropriate professional.

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**THE NON-PROFIT ORGANISATIONS ACT, 2019**

➤ **Is there any specific legislation governing the non-profit organisations sector in Trinidad and Tobago?**

The Non-Profit Organisations Act, 2019 (“NPO Act”), which came into operation on 14<sup>th</sup> June 2019, governs the registration and supervision of non-profit organisations (“NPO’s”) in Trinidad and Tobago.

➤ **What is considered an NPO under the NPO Act?**

The NPO Act gives the following definition of an NPO:

“A body of persons, whether incorporated or unincorporated, 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;”

➤ **If I want to operate an NPO in Trinidad and Tobago what do I need to know?**

The NPO Act states that no person is permitted to operate an NPO in Trinidad and Tobago unless the NPO is registered under that Act.

## **WHERE TO REGISTER**

### **➤ Where must I go to register?**

Registration may be done at any one of the following offices of the Registrar General's Department of the Ministry of the Attorney General and Legal Affairs:

1. The Government Campus Plaza, Corner of London and Richmond Streets, Port of Spain;
2. Pennywise Building, Nos. 10-10A, Devenish Street, Arima;
3. No. 9, Leotaud Street, San Fernando; or
4. No. 2, Caroline Building, No. 11, Hamilton Street, Scarborough, Tobago;

## **WHO MUST REGISTER AND HOW**

### **➤ Is anyone exempted from the requirement to be registered?**

A society registered under the Friendly Societies Act, Ch. 32:50, is exempt.

### **➤ Are non-profit companies incorporated under the Companies Act, Ch. 81:01 also required to register under the Non-Profit Organisations Act, 2019?**

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

### **➤ If non-profit companies are deemed to be registered are there any documents to be submitted to the Registrar General?**

A non-profit company incorporated under the Companies Act, Ch. 81:01 must submit:

1. where the non-profit company is exempt from corporation tax under section 6(1) of the Corporation Tax Act Ch. 75:02, a copy of the letter of approval of exemption;
2. where the non-profit company was incorporated prior to the NPO 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:
  - a) a completed registration form;
  - b) 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
  - c) a copy of photo identification of the controller of the NPO (National ID or Passport only).

➤ **What about unincorporated bodies and non-profit companies incorporated by Act of Parliament?**

In the case of an unincorporated body of persons or a non-profit company incorporated by an Act of Parliament, which falls within the definition of an NPO, the controller must apply to the Registrar General to be registered as a non-profit organisation by submitting the following:

1. a completed registration form containing-
  - a) the name, address, telephone number and e-mail address of the NPO;
  - b) the declared purposes and activities of the NPO; and
  - c) the name, occupation, address, telephone number and e-mail address of each person who is a controller of the NPO;
2. a completed AML/CFT/PF Risk Assessment Questionnaire;
3. copies of the constituent documents of the NPO;
4. a copy of photo identification of the controller of the NPO (national ID or passport only); and
5. the application fee of \$100.00 (non-refundable).

➤ **Who is the controller of an NPO?**

The NPO Act gives the following definition of “controller”:

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

1. a director of a non-profit company, where the NPO is established as a non-profit company;

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

➤ **What if the NPO was operating before the commencement of the NPO Act?**

1. An NPO, other than a non-profit company, which was in operation immediately before the date of commencement of the NPO Act, may continue to carry out its activities and, has eighteen months from the date of commencement of the Act to apply to be registered as an NPO.
2. Where the NPO is exempt from corporation tax under section 6(1) of the Corporation Tax Act, Ch. 75:02, the NPO must provide the Registrar General with a copy of the letter of approval of the exemption granted by the Minister responsible for finance.

## **THE REGISTRATION PROCESS**

➤ **What happens after the documents are submitted to the Registrar General?**

The Registrar General shall:

1. within thirty (30) business days, determine whether the application for registration should be approved or rejected; and
2. issue to the NPO a Certificate of Non-Profit Organisation Registration, if the application is approved.

➤ **For how long is the Certificate of Non-Profit Organisation Registration valid?**

The Certificate of Non-Profit Organisation Registration is valid for five (5) years.

➤ **How is the NPO registration renewed?**

To renew an NPO registration, complete the renewal form no later than one (1) month after the expiration date then proceed to pay the fixed fee.

➤ **For what reasons may the Registrar General refuse to register or renew the registration of an NPO?**

The Registrar General may refuse to register or renew an NPO if:

1. the applicant does not qualify to be an NPO within the definition under the NPO Act;
2. the information contained in the application for registration is incorrect or incomplete;
3. the NPO is a designated individual or entity under section 22B of the Anti-Terrorism Act or any order made under section 4 of the Economic Sanctions Act;
4. a person named as a controller is disqualified under section 20;
5. the name of the NPO –
  - a) is the same or similar to a name of a registered NPO, 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 NPO, person, association, partnership or firm consents in writing to the use of that name in whole or in part;
  - b) 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;
  - c) 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;

- d) contains the word or words “credit union”, “co-operative”, or “co-op” when it connotes a co-operative venture;
  - e) 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;
  - f) is a name, in the opinion of the Registrar General, for any reason, objectionable; or
6. having been previously registered under the NPO Act, the registration of the NPO has been cancelled.

➤ **What happens if an application for registration or renewal is refused?**

1. The Registrar General must, within 14 days of the refusal, issue a notice to the applicant providing written reasons for the refusal.
2. Upon receipt of the notice the applicant may, within 30 days of the date of the notice, provide written reasons to the Registrar General why his application should be approved; and
3. The Registrar General must determine whether to grant the registration or uphold the refusal and issue a notice to the applicant accordingly.

➤ **What is required to be done if there are changes to the particulars submitted for registration of the NPO?**

The controller of the NPO must notify the Registrar General, in the prescribed form, of the change in the particulars within thirty days of the change.



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## **THE CONTROLLER'S OBLIGATIONS**

➤ **Are there any other obligations to be fulfilled by the controller of the NPO?**

1. A controller of an NPO shall ensure that proper financial accounts and records of the following are kept:
  - a) all sums of cash received and expended and the matters in respect of which the receipt and expenditure relate;
  - b) all gifts, sales and purchases of property;
  - c) all sums of cash raised through fundraising;
  - d) non-monetary transactions as may be prescribed by Regulations;
  - e) all assets and liabilities; and
  - f) any other matter that may be prescribed by Regulations.
  
2. A controller of an NPO shall ensure that the financial accounts and records show and detail all the transactions of the NPO and disclose at any time, with accuracy, its financial position.
  
3. A controller of an NPO with a gross annual income exceeding ten million dollars, which is required to have its financial accounts and records audited, shall submit the audit report to the Registrar General when requested by the Registrar General.
  
4. A controller of an NPO shall ensure that records of the following are kept for a period of six years:
  - a) its purposes and activities;
  - b) the identity of the controllers, senior officers, directors and trustees of the non-profit organisation; and
  - c) the source of its gross annual income.

➤ **Do the financial accounts and records of the NPO need to be audited?**

Only an NPO with a gross annual income exceeding ten million dollars must, annually, have its financial accounts and records audited and reported on, in accordance with IFRS, by a qualified auditor.

## **SEARCHING THE REGISTER**

### **➤ Are Members of the Public Permitted to Search the Register of NPOs?**

A person who has paid the prescribed fee may, during normal business hours, examine, make copies of or extracts from, the register.

### **➤ What information will be included in the register?**

The register shall include the following information with respect to an NPO:

1. its name, address, telephone number and e-mail address;
2. its purpose and activities;
3. the name, occupation and address of each person who is a controller of the NPO;
4. the date of its registration as an NPO, the date of its renewal of registration, and if applicable, the date on which its registration was cancelled; and
5. such other information as prescribed.

## **OFFENCES**

### **➤ Are there any offences for which the controller or the NPO may be held liable?**

The offences provisions under the NPO Act are not yet in operation.

## **SURRENDER OF REGISTRATION**

### **➤ Can an NPO Surrender its registration?**

1. An NPO which wishes to voluntarily surrender its registration as an NPO may do so by notifying the Registrar General in writing.
2. An NPO which is no longer in operation must also notify the Registrar General of this in writing.

## **CANCELLATION OF REGISTRATION**

### ➤ **Can the NPO registration be cancelled for any reason?**

The Registrar General may cancel the registration of an NPO if:

1. the NPO failed, without reasonable cause –
  - a) to keep proper financial accounts and records as prescribed; or
  - b) to submit audited financial accounts and records as prescribed;
2. it is proven in Court that the NPO breached a duty owed to itself or any of its contributors;
3. it is proven in Court that the NPO committed a criminal offence which carries a penalty of a term of imprisonment of three years or more;
4. the NPO is found guilty of an offence under the Proceeds of Crime Act Ch. 11:27, Anti-Terrorism Act, Ch. 12:07, Financial Intelligence Unit of Trinidad and Tobago Act, Ch72:01, or any other written law by which the recommendations of the Financial Action Task Force are implemented;
5. the NPO is a designated individual or entity under section 22B of the Anti-Terrorism Act, Ch. 12:07 or any order made under section 4 of the Economic Sanctions Act, Ch. 81:05;
6. the NPO is struck off the Companies register under section 461 or 489 of the Companies Act, Ch. 81:01; or
7. on the recommendation of the Regulator.