

Government of the Republic of Trinidad and Tobago

Office of the Attorney General and Ministry of Legal Affairs

#### Office of the Registrar General

## Non-Profit Organisations

- Unincorporated Organisations
- Organisations formed by Act of Parliament
- Non-Profit Companies

# Obligations

New



### Changes to the

### Non-Profit Organisations Act, 2019

Amendments to the Non-Profit **Organisations Act (NPO Act)** came into force on **14th October 2024** to clarify certain requirements and introduce new obligations.

# New information required at the time of registration



The person(s) that initiated the creation of the NPO.

#### **Members of the NPO**

The person(s) involved in the operations and functioning of the NPO.

#### **Beneficiaries or Class of Beneficiaries**

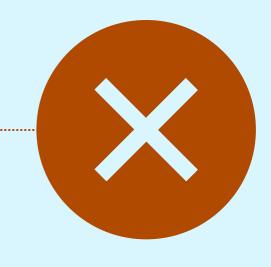
The person(s) or group(s) of persons that are the focus of the assistance, help and/or other good works of the NPO.







#### **5 Year Renewal of Registration** NPOs are no longer required to apply for renewal of their registration





## Submission of an Annual Return All NPOs are now required to submit an Annual Return



## Filing an Annual Return, under the Non-Profit Organisations Act, 2019

All NPOs are now obligated to file a Form 6 -Annual Return.

Non-Profit Companies

#### Time for filing:

Within 30 days of the company's anniversary date of incorporation/continuance under the Companies Act.

The NPO annual return is due at the same time as the filing of your Form 29 - Annual Return of a Non-Profit Company.

## Filing an Annual Return, under the Non-Profit Organisations Act, 2019

All NPOs are now obligated to file a Form 6 -Annual Return.

**Unincorporated & Act of Parliament NPOs** 

#### Time for filing:

Within 30 days of the anniversary date of the NPO's registration under the NPO Act. That is, the date shown on your certificate of registration issued under the NPO Act.

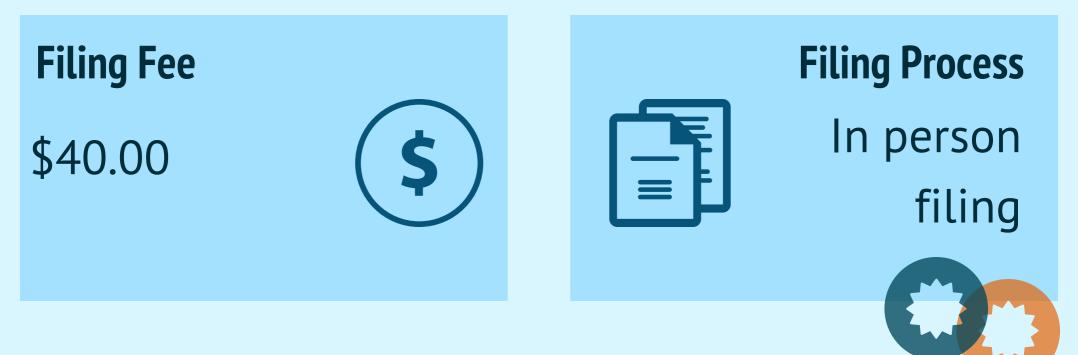
## Filing an Annual Return, under the Non-Profit Organisations Act, 2019



The annual return is only required to be filed upon the **next** anniversary date of the NPO, **after** 14th October 2024.

That is, the annual return is now due for those NPOs which have an anniversary date between October to January.

NPOs with anniversary dates between February to October will be due to file their annual return in 2025.





### Sanctions

#### **Failure to file Annual Returns**

The controller commits and offence and is liable on summary conviction to a fine of \$10,000 & imprisonment for 3 years, and a further fine of \$300/day the annual return is outstanding

#### Failure to file any document

The Registrar is entitled to suspend the registration of the NPO in the first instance.

Then, if the default is not remedied, the NPO's registration will be cancelled.

## Simultaneous Incorporation & Registration

When seeking to incorporate a non-profit company, applicants are now required to also submit their Application for Registration. The incorporation & registration

documents will be processed and the certificates of incorporation &

registration will be delivered together.





## Non-Profit Companies now required to pay prescribed fee for the issuance of a certificate



## of registration

Any non-profit company applying to be registered under the NPO Act after 14th October 2024 will be required to pay \$40.00.





# Certificate of Change of Particulars



Where the approval is granted for the change of name of the NPO or where an unincorporated NPO undergoes a change of status to become incorporated, a new certificate will be issued in recognition of same.

**Certificate Fee** \$40.00



#### **Office of the Registrar General**

## For more information & updates, visit the Companies **Registry Website**

legalaffairs.gov.tt