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تصدر عن وزارة العدل

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Legislation

No. 12

**Non-governmental organizations**

**Law**

**No. (12) of 2010**

قانون المنظمات غير الحكومية

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### **In the name of the people Presidency Council**

Based on what has been approved by the Parliament, in accordance with the provisions of Item (First) of Article (61) and the lapse of the legal period stipulated in Paragraph (a) of Item (Fifth) of Article (138) of the Constitution, the following law has been issued:

# **NO. (12) OF 2010 NON-GOVERNMENTAL ORGANIZATION LAW**

## **CHAPTER ONE DEFINITIONS AND OBJECTIVES**



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### ARTICLE 1

The following expressions and terms, for the purposes of this law, mean the definitions indicated thereto:

First: A non-governmental organization: A group of natural or legal persons registered and acquired legal personality in accordance with the provisions of this law, seeking to achieve non-profit objectives.

Second: Foreign Non-Governmental Organization: A branch of a non-governmental organization established in accordance with the another country's law.

Third: Non-Governmental Organizations Network: A non-governmental organization registered under the provisions of this law and consisted of a number of non-governmental organizations, each of which has a legal personality.

Fourth: Department: The Non-Governmental Organizations Department in the General Secretariat of the Council of Ministers.

### ARTICLE 2

This law shall aims at the following:

First: Enhancing the role of civil society organizations, supporting and developing them and preserving their independence in accordance with the law.

Second: Enhancing citizens' freedom to establish and join non-governmental organizations.



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Third: Finding a central mechanism to organize the process of registering Iraqi and foreign non-governmental organizations.

### ARTICLE 3

The organization shall seek to achieve its objectives through peaceful and democratic means.



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### CHAPTER TWO FOUNDATION

#### ARTICLE 4

First: Every natural or legal Iraqi person may establish a non-governmental organization, belong to or withdraw from it in accordance with the provisions of this law.

Second: The founding member shall be:

- a. Iraqi national or resident in Iraq.
- b. Fully competent and has completed (18) years of age for a natural person.
- c. Not convicted of a non-political felony or disgraceful misdemeanor.

#### ARTICLE 5

First: The foundation application shall be submitted to the Department signed by the founders, provided that they are not less than (3) three persons, including the following:

- a. The (official) name of the organization in Arabic/ Kurdish and English.
- b. The address of the organization confirmed by a competent official authority.
- c. (The names of the founding members, their phone numbers and e-mails, if available).

Second: The foundation application shall be accompanied by the following:

- a. Statement of foundation
- b. Bylaw of the organization



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- c. A copy of the Iraqi nationality certificate and the civil status identity for the natural founding members or the residence document for residents.
- d. The names of the persons legally authorized to represent the organization, receive official notifications about it, respond to official inquiries about it, answer inquiries related to foundation and registration and means of contacting them.

### ARTICLE 6

The organization's bylaw shall include the following:

- First: The official name of the organization in Arabic, Kurdish or any language chosen by the organization.
- Second: The address of the main office of the organization.
- Third: A detailed description of the organization's objectives and means of achieving them.
- Fourth: A copy of the organization's logo and seal.
- Fifth: Terms of membership, cases of termination and member's rights and duties.
- Sixth: Description of the organizational structure of the organization, the election mechanism and the powers of each of its bodies.
- Seventh: Determination of the entity within the organization that has the power to amend the bylaw and take the decision of dissolution, merger or division and transfer of funds within the organization, taking into account Items (First and Fourth) of Article (22).
- Eighth: Determination of the entity within the organization that appoints affiliates and determines their wages.
- Ninth: The financial resources of the organization and the amount of the monthly or annual subscription, if any.

### ARTICLE 7

The foundation application and registration file shall be exempted from fees.



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### ARTICLE 8

First: The Department shall decide on the foundation application within (7) seven days as of the date of its registration in the Department, otherwise, the application shall be considered acceptable.

Second: The organization shall submit the registration file to the department within (30) thirty days as of the date of acceptance of the foundation application, otherwise, the foundation application shall be considered rejected.

Third: The registration file shall be accompanied by the following documents:

- a. The registration form prepared by the department, including the required information.
- b. The minutes of the board of directors' election or the decision to nominate it.

Fourth: The department shall issue the organization's registration certificate within a maximum period of (30) thirty days as of the date it receives the registration file that meets the required information or documents.

Fifth: The organization shall acquire legal personality as of the date of issuance of the registration certificate.

Sixth: When rejecting the foundation application or registering the organization, the department shall explain the reasons for the rejection and inform the applicants of the decision in writing. The department may reject the application for foundation or registration file only if it violates the provisions of this law.

Seventh: The department's decision to reject the application for foundation or registration is subject to appeal before the court (of appeal in its cassation capacity) within (30) thirty days as of receiving the notification.

### ARTICLE 9

The Department shall open a special register for non-governmental organizations, networks of non-governmental organizations and branches of non-governmental organizations registered



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with it, which includes the name of the organization, network, or branch, its field of activity, its full address and any measures taken about it or penalties imposed on it.

### ARTICLE 10

Organization shall be prohibited from the following:

- First: A non-governmental organization shall be prohibited from adopting objectives and carrying out activities that contravene the constitution and the Iraqi in-force laws.
- Second: Exercising business for the purpose of distributing funds to its members for personal benefit, or exploiting the organization for the purpose of evading paying taxes.
- Third: Collecting funds to support candidates for public positions or providing them with financial support.
- Fourth: Including in its bylaw a reference to the distribution of funds coming from grants and aid to its members when the organization is dissolved.





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### CHAPTER THREE MEMBERSHIP

#### ARTICLE 11

First: A member of the organization shall be:

- a. Iraqi national or resident in Iraq.
- b. Fully eligible and completing (18) eighteen years of age.
- c. Anyone under the age of eighteen may join the organization and shall not be entitled to vote on its decisions.
- d. Accepting the organization's bylaw in writing

Second: The organization may accept the membership of the foreigners residing in the Republic of Iraq, provided that their percentage does not exceed (25%) of the number of its members, with the exception of organizations originally founded by foreigners residing in Iraq.

Third: Any person may be a member of a number of organizations and may not head more than one organization.

Fourth: The organization may determine the conditions for its membership, provided that it does not violate the provisions of this law, taking into account the conditions stipulated in Item (Fifth) of Article (6).



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Fifth: The members, founders, affiliates of the organization and members of the administrative or executive board shall not be considered personally responsible for the legal obligations of the organization, and the creditors of the organization shall not be entitled to ask them to pay off debts from their own funds.

Sixth: Juvenile may join the organization and be an honorary member and shall not be entitled to attend the General Body's meetings or vote on its decisions.

### ARTICLE 12

Members and affiliates of the organization shall commit to the following:

First: Disclosing and avoiding any actual or potential conflict between their personal or functional interests and the interest of the organization, and informing the administrative body of that.

Second: Refraining from attending meetings and taking decisions in matters that serve their own interests.

Third: The contractual transactions between them and the organization and its members shall be consistent with the organization's bylaws.



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### CHAPTER FOUR FINANCIAL PROVISIONS

#### ARTICLE 13

The organization's resources shall be consisted of the following:

First: Member subscriptions.

Second: Internal and external donations, grants, bequests, endowments and gifts.

Third: Revenues resulting from the organization's activities and projects.

#### ARTICLE 14

First: The organization shall commit to spending its resources on activities that achieve its objectives

Second: The organization may participate in the tenders announced by the public authorities, provided that the materials or services required in the tender fall within the scope of the organization's competence

Third: The organization may own real estates to the extent necessary to take a centre for it and centres for its branches, a place for its members to meet or to achieve its goals in accordance with the law.

Fourth: The organization may sell any real estate that is no longer necessary for its objectives in accordance with the law, and the price of the real estate shall be recorded as revenue for it.



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### ARTICLE 15

The organization shall submit to the department each year the following:

First: One financial report that includes a detailed description of the organization's funding sources and financial transactions.

Second: A report on the organization's activities that includes a brief idea of the projects implemented by the organization during the year.

### ARTICLE 16

First: The organization shall conduct its financial operations by receiving financial resources and exchange them through governmental or private banks through a bank account.

Second: The organization's bank account may not be frozen, except by a judicial decision.

### ARTICLE 17

First: A public-benefit organization shall be exempted from income tax, value-added tax, tariffs, customs duties and sale taxes.

Second: The public-benefit organization shall aim to achieve a public interest.

Third: The nature of public benefit shall be granted to the organization and withdrawn from it by a decision of the Council of Ministers based on a proposal by the Secretary General of the Council of Ministers.





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### CHAPTER FIVE RECORDS AND AUDIT

#### ARTICLE 18

The organization and its branches shall keep the following records:

- First: Member register, in which the names of the organization's members, their addresses, nationalities, ages and occupations shall be recorded.
- Second: Decision Record, in which the decisions of the General Body and the decisions of the Administrative Body shall be recorded.
- Third: Account records, in which the organization's revenues and expenses shall be recorded.
- Fourth: Fund Register, in which the movable and immovable funds of the organization, their description and values shall be recorded.
- Fifth: Activity and Project Record, in which the type of activity or project, its funding body, and the benefit from it shall be recorded.

#### ARTICLE 19

- First: The organization shall keep its financial documents, reports and records for a period of (5) years.
- Second: The organization shall commit to ensuring that its accounting records are in conformity with the legally adopted accounting principles.



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Third: The organization (whose annual budget exceeds (75) million dinars) shall conduct an internal audit for its accounts every year by a certified chartered accountant.

### ARTICLE 20

First: The department, in coordination with the Financial Control Bureau, shall audit the accounts of the organization in the event that the department finds that the financial records of the organization are inaccurate and contain manipulation, and it shall inform the organization (30) days before auditing its accounts.

Second: The organization shall provide all information required for audit purposes.

Third: The department may not disclose the information that is viewed during the audit process to other concerned government agencies.



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### CHAPTER SIX MERGER AND DISSOLUTION

#### ARTICLE 21

- First: Organizations with similar or close objectives may merge with each other and form one organization with a bylaw, in accordance with the bylaw for each of them.
- Second: The procedures for merging and foundation and the new organization shall be subject to the provisions of this law.
- Third: It shall not be permissible for a public-benefit organization to merge except with a public-benefit one.
- Fourth: The organization may affiliate, participate or joint an organization, commission, club, institution or network that is consistent with its objectives and whose headquarters is outside the Republic of Iraq.
- Fifth: The new organization shall acquire legal personality as of the date of the registration certificate issuance, and it shall be a general successor to the merged organizations with regard to its rights and obligations.

#### ARTICLE 22

- First: The dissolution of the organization shall be either voluntary, by a decision of its members in accordance with its bylaw, or judicially, in accordance with a court decision.



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- Second: If the organization makes its decision to dissolve, it shall inform the department of it within (30) thirty days as of the date of its issuance and appoint a liquidator or approach the department to choose and appoint him/ her.
- Third: In the event of a judicial decision of dissolution is issued, the court shall appoint a liquidator.
- Fourth: For the purposes of liquidation, the organization shall submit a statement of its movable and immovable funds. This statement shall be adopted in fulfilling its obligations and the remainder of it shall be distributed in accordance with the bylaw of the organization, unless those funds come from grants, aids and bequests, then they shall be devolved to another organization similar to it in objectives to be determined by the administrative body or the general body of the organization.





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### CHAPTER SEVEN

### PENALTIES

#### ARTICLE 23

Subject to the provisions of other laws, the organization shall be subject to the following penalties when violating the provisions of this law:

First: Suspension, which is imposed by a decision issued by the department in accordance with the following:

- a. Notifying the organization of the need to remove the violation within a period not exceeding (10) ten days as of the date of notification of the warning.
- b. Suspending the work of the organization for a period not exceeding (30) thirty days if the violation is not removed within the period stipulated in Paragraph (a) of this Item, or if the violation repeats itself.
- c. The organization may grieve about the suspension decision before the Secretary General of the Council of Ministers within (10) ten days as of the date it is notified of it.
- d. The Secretary-General of the Council of Ministers shall be decided on the grievance within (10) ten days as of the date of receiving it in his/ her office, and his/ her decision shall be subject to appeal before (the Court of Appeal in its cassation capacity) within (10) ten days as of the date of notifying the organization of it or considering it notified.

Second: The dissolution shall be issued by a judicial decision based on a request from the department in one of the following cases:



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- a. If it engages in activities that are inconsistent with its objectives set out in its bylaw stipulated in this law.
- b. If it is proven that it has violated the Iraqi laws in force.
- c. If it does not remove the violation despite being alerted and its work suspended and the methods of appeal regarding the suspension decision are used up.

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### CHAPTER EIGHT FOREIGN NON-GOVERNMENTAL ORGANIZATIONS

#### ARTICLE 24

The branch of the foreign non-governmental organization in Iraq shall be registered in accordance with the provisions of this law.

#### ARTICLE 25

First: The branch of the organization shall provide, for registration purposes, with the following information and documents:

- a. The name of the organization.
- b. The address of the head office of the organization's branch in Iraq, attested by a competent official authority.
- c. A detailed statement of the activities that the organization's branch seeks to implement in Iraq.
- d. The names, addresses and telephone numbers of the affiliates of the foreign non-governmental organization residing in Iraq.
- e. A copy of the Iraqi nationality certificate and civil status identity for the Iraqi affiliate, and a copy of the passport and residence document for the foreign affiliate.
- f. Bylaw of the parent organization.



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- g. A duly certified document confirming that the parent foreign organization is registered in its country as a non-governmental and non-profit organization.
- h. A report on the activities of the parent foreign non-governmental organization outside Iraq

Second: The information and documents provided for in Item (First) of this Article shall be translated into Arabic and attested by an official authority, indicating the validity of the translation.

### ARTICLE 26

A foreign non-governmental organization may found a branch in the Republic of Iraq in accordance with the provisions of this law.

### ARTICLE 27

The branches of foreign non-governmental organizations working in Iraq shall be subject to the provisions of Iraqi laws.





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### CHAPTER NINE NON-GOVERNMENTAL ORGANIZATIONS NETWORK

#### ARTICLE 28

First: Any two or more non-governmental organizations registered in the Republic of Iraq may, in accordance with the provisions of this law, establish a network of non-governmental organizations.

Second: The network shall submit to the department a request for registration in accordance with the provisions of this law, and it shall include:

- a. Statement of establishment .
- b. Bylaw of the network .
- c. A copy of the registration certificate for the organizations establishing the network.

Third: The network shall acquire a moral personality independent of the personality of the organizations involved in it.

Four: The network may be organized into one or more networks

Five: The network may accept the membership of branches of foreign non-governmental organizations registered under the provisions of this law pursuant to the following conditions:

- a. The representative of the foreign non-governmental organization branch shall not be the head of the network.



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- b. The number of branches of foreign non-governmental organizations in the network and in each of its bodies not exceed (25%) twenty-five per cent of the number of members.

Sixth: The provisions relating to the acquisition of legal personality, merger, dissolution, rights, duties and penalties applied to the organization shall be applied to the network as well, and what is prohibited from an organization shall be prohibited from it as well.

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### CHAPTER TEN GENERAL AND FINAL PROVISIONS

#### ARTICLE 29

The non-governmental organization may open branches inside and outside the Republic of Iraq.

#### ARTICLE 30

It shall not be permissible for the organization to take a name that resembles the names of government agencies, parties, political entities, unions or syndicates.

#### ARTICLE 31

The organization shall be obligated to inform the department of any change occurs to the data and documents submitted to the department within (30) thirty days as of the date of the change occurrence.



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### ARTICLE 32

Branches of foreign non-governmental organizations may own the movable funds in accordance with the law.

### ARTICLE 33

First: The provisions of this law shall be applied to the following:

- a. All non-governmental organizations registered in the Republic of Iraq before its entry into force, except for those established by special laws.
- b. Branches of foreign non-governmental organizations registered in the Republic of Iraq, unless otherwise stipulated.

Second: The non-governmental organizations covered by the provisions of Para (a) of Item (First) of this Article shall be obligated to adapt their conditions in accordance with the provisions of this law within (180) days as of the date of its entry into force.

Third: The provisions of this law shall not be applied to political parties, professional syndicates, unions and associations established pursuant to special laws.

### ARTICLE 34

The following shall be repealed:

First: Law of Associations Related to Foreigners No. (34) of 1962.

Second: Association Law No. (13) of 2000.

Third: Order of the Coalition Provisional Authority (dissolved) No. (45) of 2003 (Non-Governmental Organizations)



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Fourth: Order No. (16) of 2005 (Disengagement of the Non-Governmental Organizations Assistance Office).

### ARTICLE 35

The Secretary General of the Council of Ministers may issue instructions to facilitate the implementation of the provisions of this law.

### ARTICLE 36

This law shall be implemented as of the date of its publication in the Official Gazette .