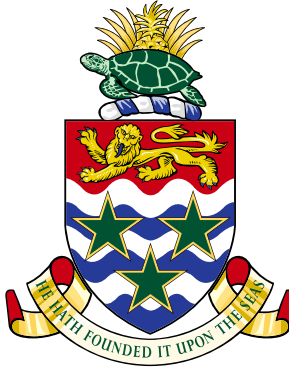


**CAYMAN ISLANDS**



**The Non-Profit Organisations Law, 2017**

**(Law 37 of 2017)**

**THE NON-PROFIT ORGANISATIONS (REGISTRATION  
APPLICATION) (AMENDMENT) REGULATIONS, 2019**

**(SL 14 of 2019)**

**Supplement No. 2 published with Legislation Gazette No. 8 dated  
13th March, 2019**

## PUBLISHING DETAILS

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## CAYMAN ISLANDS



### **The Non-Profit Organisations Law, 2017**

**(Law 37 of 2017)**

### **THE NON-PROFIT ORGANISATIONS (REGISTRATION APPLICATION) (AMENDMENT) REGULATIONS, 2019**

**(SL 14 of 2019)**

#### **Arrangement of Regulations**

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## CAYMAN ISLANDS



### **The Non-Profit Organisations Law, 2017**

**(Law 37 of 2017)**

### **THE NON-PROFIT ORGANISATIONS (REGISTRATION APPLICATION) (AMENDMENT) REGULATIONS, 2019**

**(SL 14 of 2019)**

In exercise of the powers conferred by sections 7(1)(b), 8(1)(b)(iv) and 22 of the Non-Profit Organisations Law, 2017 the Cabinet makes the following Regulations —

#### **Citation and commencement**

1. (1) These Regulations may be cited as the Non-Profit Organisations (Registration Application) (Amendment) Regulations, 2019.
- (2) These Regulations shall come into force immediately after the *Non-Profit Organisations (Amendment) Law, 2018* comes into force.

#### **Repeal of regulation 10 of the Non-Profit Organisations (Registration Application) Regulations, 2017 - exempted non-profit organisation to provide requested documents**

2. The Non-Profit Organisations (Registration Application) Regulations, 2017, in these Regulations referred to as the “principal Regulations” are amended by repealing regulation 10.

**Insertion of regulation 13A - complaints against a non-profit organisation**

3. The principal Regulations are amended by inserting after regulation 13, the following regulation —

**“Complaints against a non-profit organisation**

13A. A complaint against a non-profit organisation or any of its personnel may be made to the Registrar by completing the form specified in Schedule 4A.”.

**Repeal and substitution of regulation 14 – cabinet exemption from Law and waiver of fees**

4. The principal Regulations are amended by repealing regulation 14 and substituting the following regulation —

**“Waiver or reduction of administrative penalties**

14. The Cabinet may, in exceptional circumstances and having regard to the public interest, waive or reduce any or all of the administrative penalties provided in Schedule 5.”.

**Repeal and substitution of Schedule 1 - non-profit organisation registration form**

5. The principal Regulations are amended by repealing Schedule 1 and substituting the following Schedule —

**“SCHEDULE 1****(Regulation 3(a))****NON-PROFIT ORGANISATION REGISTRATION FORM****THE NON-PROFIT ORGANISATIONS LAW, 2017**



NON-PROFIT ORGANISATION REGISTRATION FORM

1. ORGANISATION CONTACT DETAILS

Name of Organisation			
Contact Details for Organisation	Office Telephone	Cell Phone	Email
	Physical Address and P.O. Box		Website (if any)

NPO Financial Year End:	(day-month)
-------------------------	-------------

2. CONTROLLER(S) CONTACT INFORMATION

NOTE: Please submit information regarding additional controllers on a separate piece of paper attached as Appendix 1 below.

Controller Information	Name Has the individual had a name change in the last ten years? If yes please include current and previous names.		Physical Address and P.O. Box
	Telephone (if different from above)	Position in Organization	Signature
	Email address		

**3. ORGANISATION OPERATING DETAILS**In full detail, please describe the **PURPOSE** of the Organisation:

--

In full detail, explain the **ACTIVITIES** of the Organisation:

--

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

A.	Senior Officer Information	Name Has the individual had a name change in the last ten years? If yes please include current and previous names.	Telephone
		Physical Address and P.O. Box	Position in Organization
			Signature
		Email address	





B.

Senior Officer Information	Name Has the individual had a name change in the last ten years? If yes please include current and previous names.		Telephone
	Physical Address and P.O. Box	Position in Organization	Signature
	Email address		

C.

Senior Officer Information	Name Has the individual had a name change in the last ten years? If yes please include current and previous names.		Telephone
	Physical Address and P.O. Box	Position in Organization	Signature
	Email address		

D.

Senior Officer Information	Name Has the individual had a name change in the last ten years? If yes please include current and previous names.		Telephone
	Physical Address and P.O. Box	Position in Organization	Signature
	Email address		

NOTE: Please submit information regarding additional directors, senior officers and members of the management personnel on a separate sheet of paper attached as Appendix 2 below.

**4. SOURCE OF CONTRIBUTIONS:**  
**FOR EXISTING ORGANISATION, PLEASE USE INFORMATION FROM THE LAST FISCAL YEAR; FOR NEW ORGANISATION, PLEASE STATE THE ANTICIPATED SOURCE OF CONTRIBUTIONS FOR THE UPCOMING FISCAL YEAR**

Details of Contributions	
Activity Type	Amount raised
Donations	
Fund Raising Events/Activities	
Grants	
Other	

**5. APPLICATION OF CONTRIBUTIONS:**  
**FOR EXISTING ORGANISATION, PLEASE USE INFORMATION FROM THE LAST FISCAL YEAR; FOR NEW ORGANISATION, PLEASE STATE THE ANTICIPATED APPLICATION OF CONTRIBUTIONS FOR THE UPCOMING FISCAL YEAR**

Details of Application of Contributions	
Activity Type	Amount expended
Funds Donated/Contributed in accordance with NPO's Purpose	
Contributions/Donations to other causes	
Salaries	
Rent	
Other expenses (e.g. insurance, utilities, pension, etc)	

**6. BANKING ARRANGEMENTS**

<b>Name of Bank</b>
<a href="#">Click here to enter text.</a>
<b>Bank Address</b>
<a href="#">Click here to enter text.</a>

**NOTE: Please submit information regarding additional banking arrangements a separate piece of paper attached as Appendix 3 below.**

- 7. Declaration that the information provided by the controller(s) and Senior(s) officers is true and correct**



-----  
**8. Signature**

\_\_\_\_\_  
Name of Controller completing form

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Controller completing form

**Appendix 1 - ADDITIONAL CONTROLLER(S) CONTACT INFORMATION**

Please submit information regarding additional controllers using this Appendix in accordance with Section 2 of the Registration Form.

(Note: Print/submit additional copies of this Appendix if required)

Controller Information	Name		Address
	Telephone (if different from above)	Position in Organisation	Signature
	Email address		

Controller Information	Name		Address
	Telephone (if different from above)	Position in Organisation	Signature
	Email address		

Controller Information	Name		Address
	Telephone (if different from above)	Position in Organisation	Signature
	Email address		



**Appendix 2 – ADDITIONAL SENIOR OFFICER OR MANAGEMENT PERSONNEL INFORMATION**

Please submit additional names, address, telephone numbers and email addresses of senior officers or members of the management personnel using this Appendix in accordance with Section 3 of this form.

**(E.g. President, Vice President, Secretary, Treasurer)**

*(Note: Print/submit additional copies of this Appendix if required)*

Senior Officer Information	Name		Telephone
	Address	Position in Organisation	Signature
	Email address		

Senior Officer Information	Name		Telephone
	Address	Position in Organisation	Signature
	Email address		

Senior Officer Information	Name		Telephone
	Address	Position in Organisation	Signature
	Email address		

**Appendix 3 - ADDITIONAL BANKING ARRANGEMENTS**

Please submit information on additional banking arrangements using this Appendix in accordance with Section 5 of this form.

*(Note: Print/submit additional copies of this Appendix if required)*

Name of Bank
Bank Address

Name of Bank
Bank Address

Name of Bank
Bank Address

Name of Bank
Bank Address



## **Repeal and substitution of Schedule 2 - fees**

6. The principal Regulations are amended by repealing Schedule 2 and substituting the following Schedule —

### **“SCHEDULE 2**

#### **(Regulation7)**

#### **FEES**

<b>Section of Law</b>	<b>Subject Matter</b>	<b>Fee (\$KYD)</b>
22(c)	Registration fee where the application form is submitted within twelve months of the commencement date of the Law.	Nil
22(c)	Registration fee where the application form is submitted after 31 <sup>st</sup> July, 2018.	\$300
7(1)(b)	Registration fee where an applicant requests an application to be considered within fifteen business days.	\$500
22(g)	Notification of a change to the list of persons who own, control or direct the non-profit organisation.	\$25 per list
22(g)	Notification of one to ten changes other than a change to the list of persons who own, control or direct the non-profit organisation.	\$25 per change
22(g)	Notification of eleven or more changes other than a change to the list of persons who own, control or	\$300

	direct the non-profit organisation.	
15(2)	Request for extension of time within which to submit annual returns.	\$25
13(6)	Request for extension of time within which to submit a report on the review of financial statements.	\$50
22(h)	Inspection of information in the printed register.	\$30
22(d)	Printing the information contained in the register on a non-profit organisation.	\$30
22(d)	Letter of good standing.	\$25
22(d)	Copy of Certificate of Registration.	\$25
22(d)	Copy of the list of persons who own, control or direct the non-profit organisation.	\$25
22(d)	Copy of Constitution.	\$25”

**Repeal and substitution of Schedule 3 - non-profit organisation annual return form**

7. The principal Regulations are amended by repealing Schedule 3 and substituting the following Schedule —

**“SCHEDULE 3**

**(Regulation 8)**

**NON-PROFIT ORGANISATION ANNUAL RETURN FORM**

**THE NON-PROFIT ORGANISATIONS LAW, 2017**







ANNUAL RETURN FORM

Name of the Entity being reported on: \_\_\_\_\_

Name of Person Completing Return Form: \_\_\_\_\_

Position of Person Completing Return Form: \_\_\_\_\_

Address/ Registered Office of the NPO: \_\_\_\_\_

Email Address and Telephone number for the NPO: \_\_\_\_\_

Email Address and Telephone number for the Person Completing the Form: \_\_\_\_\_

NPO Financial Year - Beginning: \_\_\_\_\_ End: \_\_\_\_\_

**I. COMPLETE THE PRO-FORMA BALANCE SHEET below** *(Assets and Liabilities):*

ASSETS	\$
Cash in Hand	
Cash at Bank	
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>	
Net Income	
Accumulated Surplus	

**2. COMPLETE THE PRO-FORMA INCOME STATEMENT below** *(Income and Expenses):*

<b>INCOME</b>	<b>\$</b>
Income received from the provision of goods and services	
Rental Income	
Interest on income derived from investments	
Receipt of donations and money	
Award of grants	
Other income	
<b>Gross Income</b>	
<b>EXPENSES</b>	
Operating expenses	
Funds donated/contributed in accordance with NPO purpose	
Government Fees	
Other funds donated/contributed	
Other expenses	
<b>Total Expenses</b>	
<b>Net Income (= GROSS INCOME – EXPENSES)</b>	

**3. ANNUAL REVIEW THRESHOLD:**

*(If the figure you have reported for Gross Income above equals to or exceeds C\$250,000 please complete this section.)*

- A. Has the NPO sent 30% or more of your Gross Income overseas (circle appropriate answer)?

YES      NO

(If you have answered YES to question A above please complete questions B through D below).



B. Please indicate on the line below the total amount of funds sent overseas by the NPO during the last financial year?

\_\_\_\_\_

C. What percentage of gross income does the amount indicated in question B above represent? (i.e. Amount reported in question B divided by Gross Income multiplied by 100)

\_\_\_\_\_

D. Please indicate, on the line below, the name of the licensed accountant or duly qualified accountant the NPO has engaged to conduct the review of the financial statements.

\_\_\_\_\_

#### 4. TEN LARGEST SOURCES OF CONTRIBUTIONS RECEIVED

List the Ten Largest sources of sums Received:	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Note: List the 10 largest sources of contributions received (i.e. Donations, crowd funding, grants, fund raising activities, etc) for the preceding year. (Note: Not necessary to list individual donors by name.)

#### 5. TEN LARGEST APPLICATIONS OF CONTRIBUTIONS EXPENDED

List the Ten Largest Applications of Contributions Expended:	Amount
1.	
2.	
3.	
4.	
5.	
6.	

7.	
8.	
9.	
10.	

**Note: List the 10 largest sources of how contributions were applied/expended for the preceding year. (Note: Not necessary to list individuals who received contribution by name.)**

#### 6. TEN LARGEST SALES AND PURCHASES OF PROPERTY

Sales	Amount	Purchases	Amount

#### 7. TOP TEN COUNTRIES THAT FUNDS WERE SENT TO BY THE NPO

Countries money has been sent to:	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

-----

### CONTROLLER DECLARATION



I, \_\_\_\_\_, controller of \_\_\_\_\_  
(your name) (NPO name)

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

### Insertion of Schedule 4A - complaints form

8. The principal Regulations are amended by inserting after Schedule 4 the following Schedule —

#### “SCHEDULE 4A

(Regulation 13(A))

#### COMPLAINTS FORM

### THE NON-PROFIT ORGANISATIONS LAW, 2017

#### COMPLAINTS FORM

Name of Non-Profit Organisation	
Registration Number (if any):	
Date Complaint Filed:	
<b>Contact Information of Non-Profit Organisation</b>	
Email:	

Telephone: Cell		Telephone: Other	
<b>Address of Non-Profit Organisation</b>			
Street Address – Line 1			
Street Address – Line 2			
P.O. Box #			
Postal Code			
<b>Details of Violation</b>			
Name(s) of Person(s) Involved			
Position(s) in NPO of Person(s)			
Date(s) of Violation			
Description of Illicit Activities			
<b>Complainant Information</b>			
Name			
Address			
Email		Telephone	

**Amendment of Schedule 5 - administrative penalties**

9. The principal Regulations are amended in Schedule 5 —

- (a) under the sub-heading “Section of Law” by, in the fifth row, deleting the reference to section “21(3)” and substituting a reference to section “21(4)”; and
- (b) under the sub-heading “Nature of Failure” by, in the fifth row, deleting the words “section 21(2)(b)” and substituting the words “section 21(2)(a), (b), (c), (e) or (f)”.

**Made in Cabinet the 12th day of March, 2019.**

**Kim Bullings**

*Clerk of the Cabinet*

