



**BELIZE**

**NON-GOVERNMENTAL ORGANISATIONS ACT  
CHAPTER 315**

**REVISED EDITION 2020**

**SHOWING THE SUBSTANTIVE LAWS AS AT  
31<sup>ST</sup> DECEMBER, 2020**

This is a revised edition of the Substantive Laws, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Substantive Laws of Belize, Revised Edition 2020.

This edition contains a consolidation of amendments made to the law by Acts No. 25 of 2013 and No. 21 of 2017.





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**CHAPTER 315**

**NON-GOVERNMENTAL ORGANISATIONS**

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**CHAPTER 315**

**NON-GOVERNMENTAL ORGANISATIONS**

26 of 2000.  
25 of 2013.  
21 of 2017.  
S.I. 73 of 2001.

*[4th May, 2001]*

**PART I**

*Preliminary*

**1.** This Act may be cited as the Non-Governmental Organisations Act. Short title.

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

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

“Board of Directors” means the Board of Directors of a Non-Governmental Organisation appointed pursuant to section 12;

“By-law” means any By-laws made by a Non-Governmental Organisation for its own internal regulation;

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

“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. 4.

“Non-Governmental Organisation” has the meaning assigned to it in section 3;

“sustainable human development” has the meaning assigned to it in section 7;

## PART II

### *Registration Requirements*

Non-Governmental Organisations defined.  
CAP. 250.  
CAP. 4.

**3.—(1)** A Non-Governmental Organisation is a legal entity formed as a company limited by guarantee under the Companies Act, whose aims, nature and objects, direct or indirect, are consistent with the principles enshrined in the preamble to the Belize Constitution and the Universal Declaration of Human Rights and all those international and regional human rights treaties and instruments to which Belize is a party, and are designed to contribute to sustainable human development in Belize.

CAP. 4.

(2) Without prejudice to the generality of sub-section (1), but subject to section 13(2) of the Belize Constitution, a Non-Governmental Organisation, shall also have the following attributes and characteristics—

- (a) it shall be independent of Government control in its operations and management;
- (b) its aims, objects and purposes shall be to achieve sustainable human development on a voluntary, non-profit basis;
- (c) its business and affairs shall be under the management and control of a Board of Directors, elected to office for a period and in a manner specified in its Articles of Association, and no member of the Board of Directors or an officer or employee of the Non-Governmental Organisation shall have any interest in using the objects, aims and

purposes of the Non-Governmental Organisation for personal gain or profit; and

- (d) its activities in and within Belize shall be consistent with the principles and provisions of the Belize Constitution. CAP. 4.

**4.**—(1) No entity other than a Non-Governmental Organisation registered under this Act is entitled to— Entitlements of registered Non-Governmental Organisations.

- (a) either on its own account or in association with any other person, represent the interests of Non-Governmental Organisations; or 21 of 2017.

- (b) enjoy any tax benefits provided under this Act.

(2) Sub-section (1) (a) is not to be construed as limiting the effect of section 20.

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

Provided that the Solicitor General shall act as the Registrar of Non-Governmental Organisations until such time as the Minister appoints a Registrar pursuant to sub-section (1).

(2) The Registrar may have a Deputy Registrar 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.

**6.**—(1) Every Non-Governmental Organisation desirous of being registered under this Act shall submit to the Registrar, within three months of the commencement of this Act, or within such other time as may be prescribed, the documents and information referred to in sub-section (2). Application for Registration.

(2) In support of such application, the Non-Governmental Organisation shall furnish the Registrar with the following documents together with its application—

- (a) the Memorandum and Articles of Association of the Non-Governmental Organisation, showing that it is a company limited by guarantee;
- (b) the name and address of the Non-Governmental Organisation;
- (c) brief details of the aims, objects and purposes of the Non-Governmental Organisation, especially those relating to sustainable human development in Belize;
- (d) the organisational structure of the Non-Governmental Organisation (including without limitation details of its membership and management) and how its Directors are elected, their duties and powers and terms of office;
- (e) the accounting and management procedures of the Non-Governmental Organisation;
- (f) the names, addresses and occupation of each member of the Board of Directors of the Non-Governmental Organisation for each year, where applicable;
- (g) the types of programmes that the Non-Governmental Organisation intends to carry out for that year;
- (h) the maximum annual estimated revenues and grants of the Non-Governmental Organisation

and, for a Non-Governmental Organisation with revenues of at least twenty-five thousand dollars *per annum*, the audited accounts of the Non-Governmental Organisation for the previous financial year, duly audited by an independent auditor, and for a Non-Governmental Organisation with annual revenues below twenty-five thousand dollars per annum, the statement of accounts for the Non-Governmental Organisation prepared by its accountant or bookkeeper;

- (i) the By-laws of the Non-Governmental Organisation.

(3) Where the aims, objectives and purposes of a Non-Governmental Organisation require the Non-Governmental Organisation to possess particular technical or professional qualifications or expertise, such Non-Governmental Organisation shall be required, within two months after registration, to submit to the Registrar satisfactory proof that its officers and/or employees are duly registered or licensed and comply in all respects under the relevant law in Belize, where the practice of such profession is regulated by a specific law in Belize.

(4) Where any locally incorporated Non-Governmental Organisation registered under this Act holds foreign currency accounts with any bank or financial institution outside Belize, it shall be required, within three months of registration, to transfer such monies to Belize and to open and hold in respect thereof a foreign currency account in its name in Belize, notwithstanding anything to the contrary in the Exchange Control Regulations Act or any other law, and such monies shall be exempt from any tax, duty or impost whatsoever levied by the Government.

CAP. 52.

7. For the purposes of sections 3 and 6(2), the expression “sustainable human development” shall be construed to include but not to be limited to any of the following—

Sustainable human development defined.

- CAP. 4. (a) a programme of activities by a Non-Governmental Organisation which promotes, protects, educates and encourages respect of human rights generally and the fundamental rights and freedoms enshrined in Chapter II of the Belize Constitution in particular;
- (b) a programme of activities which encourages, promotes, protects and develops the educational system to meet the basic needs of the Belizean society and economy;
- CAP. 4. (c) a programme of activities which educates the Belizean public or any section thereof about the Belize Constitution and laws and their constitutional and legal rights and obligations as enshrined thereunder;
- (d) a programme of activities that assists communities in general, and certain marginalised groups like women and the youth in particular, in the planning, implementation and successful execution of community-based developmental projects;
- (e) a programme of activities that promotes and encourages the responsible conservation, protection and sustainable use of Belize's natural environment, resources, antiquities and monuments;
- (f) a programme of activities that promotes and encourages the formation and sustainable growth of social and civil society organisations, groups and societies concerned with the constitutional and legal rights of workers, and the legal rights of fishermen, farmers, indigenous peoples, women, children, youth, the elderly, the disabled,

marginalised sections of the society and other disadvantaged social groups;

- (g) a programme of activities that promotes and encourages in Belize the observance of primary and secondary health care and sanitary standards and health education;
- (h) a programme of activities that assists local, rural or urban communities in engaging in income generating production projects;
- (i) a programme of activities that promotes, among Belize's multi-cultural citizens, patriotism and national consciousness as Belizeans over and above identity at the ethnic level;
- (j) a programme of activities that promotes, protects and disseminates Belizean culture, or the culture of a specific cultural or ethnic group thereof;
- (k) a programme of activities that promotes the participation of women in all spheres of national development, and that promotes gender awareness issues and sensitivity;
- (l) a programme of activities that aims to provide supervised micro-credit schemes to community groups for the implementation of income generating projects;
- (m) a programme of activities that improves and maintains the well-being of the people and the natural environment of Belize, and that meets the needs of the present generation without compromising the needs of future generations, as well as which respects all human rights and

observes the principles of equity, co-operation and solidarity; or

- (n) any other programme of activities which promotes sustainable human development.

Registration.

**8.**—(1) The Registrar shall, within such time as shall be prescribed, if he is satisfied after receipt of an application under section 6(1)—

- (a) that the organisation making the application meets the requirements of section 3;
- (b) that the application complies with section 6;
- (c) that the programme of activities of the organisation complies with the requirements of section 7,

register the organisation as a Non-Governmental Organisation and issue to that organisation a Certificate of Registration in the prescribed form, upon payment of the prescribed fee.

(2) The Registrar may refuse to register a Non-Governmental Organisation where, in the opinion of the Registrar—

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

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

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

(4) Any Non-Governmental Organisation, or a member or officer thereof aggrieved by the Registrar's refusal to register a Non-Governmental Organisation under sub-section (2) may appeal to the Supreme Court and the decision of the Supreme Court thereon shall be final.

**9.**—(1) The Government shall designate a Ministry to coordinate the activities of, and the relationship between, Non-Governmental Organisations and the Government with a view to establishing procedures for consultation and other related matters affecting sustainable human development in Belize,

Effect of registration.

Provided that until such time as the Governor-General assigns the subject of "Non-Governmental Organisations" to a specific Ministry pursuant to section 41 of the Belize Constitution, the Ministry responsible for Human Development shall perform the functions provided in sub-section (1).

CAP. 4.

(2) The duties of the Ministry designated under sub-section (1) shall include the following—

- (a) maintaining a directory of the addresses, telephone numbers, and contact persons of every Non-Governmental Organisation registered under this Act;
- (b) providing assistance to organisations desirous of being registered as Non-Governmental Organisations under this Act, and producing

guidelines explaining to such organisations, in a language which the members thereof understand, the criteria for and effects of, registration;

- (c) providing technical and other assistance, if funds allow or where possible, upon request or from time to time as occasion demands, for the institutional strengthening of Non-Governmental Organisations;
- (d) identifying, in appropriate cases, suitably qualified and experienced Non-Governmental Organisations to formulate, evaluate, implement or manage relevant projects funded by the Government or by local or foreign funding agencies.

Publication of names in the *Gazette*.

**10.** In the month of June in each year, the Registrar shall cause to be published in the *Gazette* a list of all the names of Non-Governmental Organisations registered under this Act, a list of all Non-Governmental 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.

Documents and information to be public.

**10A.** Any document or information submitted to the Registrar pursuant to section 6, in relation to a Non-Governmental Organisation that has been registered pursuant to section 8, shall be open to inspection by any person upon payment of the prescribe fee.

25 of 2013.

### PART III

#### *Appointment of Staff, Administration, and Finances etc. of the Organisations*

**11.**—(1) Unless provided otherwise in its Articles and Memorandum of Association or in its By-laws, the Board of Directors of a Non-Governmental Organisation may appoint and employ, at such remuneration and subject to such terms and conditions as it thinks fit, a suitably qualified, fit and proper person to be the executive officer of the Non-Governmental Organisation.

Appointment of staff.

(2) Unless otherwise provided in its Memorandum and Articles of Association or in its By-laws, the person appointed under sub-section (1) of this section may, with the approval of the Board of Directors, appoint and employ, at such remuneration and subject to such conditions as the Board thinks fit, such other officers, employees and agents as he considers necessary for the proper performance of the Non-Governmental Organisation's aims, objects and purposes.

(3) The person appointed as executive officer of the Non-Governmental Organisation pursuant to sub-section (1) shall, subject to the general policy directions of the Board of Directors, be responsible for the day to day management of the affairs of the Non-Governmental Organisation, including the organisation of staff in accordance with the general terms and conditions of service established by the Board of Directors.

**12.**—(1) Each Non-Governmental Organisation registered under this Act shall, subject to its Memorandum and Articles of Association and its By-laws, have a Board of Directors or other committee or governing body and such Board of Directors, committee or governing body shall be the principal policy making organ of the Non-Governmental Organisation.

Board of Directors.

(2) The composition of the Board of Directors, committee or governing body referred to under sub-section (1) shall be as provided in the Memorandum and Articles of Association of the Non-Governmental Organisation or in its By-laws.

(3) The Memorandum and Articles of Association of the Non-Governmental Organisation, or its By-laws, shall specify—

- (a) the manner of electing the Chairperson of the Board of Directors, committee or governing body of the Non-Governmental Organisation;
- (b) the period for which the Chairperson shall be appointed;
- (c) the period and place at which the Board, committee or governing body shall meet to transact the business of the Non-Governmental Organisation;
- (d) the disqualifications (if any) which a person may have in order to be ineligible to become a Director;
- (e) the allowances (if any) which may be paid to the Directors;
- (f) the persons to whom the Board, committee or governing body may delegate its powers in respect of the affairs of the Non-Governmental Organisation.

Exemption from income tax, business tax, and other duties.

**13.**—(1) Every Non-Governmental Organisation registered under this Act shall be exempt from the payment of income tax, but subject to the provisions of regulations made under subsection (3), may apply to the Minister of Finance to be exempted from the payment of business tax or any other tax, duty or impost levied by the Government from time to time.

CAP. 55.

(2) Subject to sections 17 and 109 (1) of the Income and Business Tax Act, every person in Belize who makes a donation to a Non-Governmental Organisation registered under this Act shall be eligible, in the financial year when the donation is made, to have such donation treated as tax-deductible for income tax and business tax purposes.

(3) The Minister of Finance may, after consultation with the Minister, make Regulations to give effect to the provisions of this section.

**14.**—(1) Every Non-Governmental Organisation registered under this Act may engage in any commercial income-generating project provided that—

Commercial activities.

- (a) such project is authorised by its Articles and Memorandum of Association or its By-laws;
- (b) the monies derived therefrom are credited to its account and are used exclusively for the furtherance of its aims, objects and purposes.

(2) Subject to sub-section (3), where any Non-Governmental Organisation registered under this Act is involved in the management and disbursement of monies on credit for projects to individuals or community-based groups, such monies, and any interest derived therefrom, shall not be liable to the taxes, duties and imposts referred to in section 13 (1).

(3) Sub-section (2) shall only be applicable where the monies disbursed by the Non-Governmental Organisation and any interest derived therefrom are approved by the Ministry of Finance to be exempt from the taxes, duties and imposts referred to in section 13 (1).

**15.**—(1) Every Non-Governmental Organisation registered under this Act shall keep accounts and other records in relation to its business and shall, subject to sub-section (2), prepare annually a statement of accounts in a form which conforms to the best commercial and accounting standards.

Accounts and reports.

(2) The accounts of every Non-Governmental Organisation registered under this Act shall be audited annually by an auditor appointed in each year by its Board of Directors, committee or governing body.

(3) The provisions of this section shall be subject to section 6(2)(h).

Annual report.

**16.**—(1) Within four months after the end of each financial year, every Non-Governmental Organisation registered under this Act shall cause to be made and submitted to the Registrar—

- (a) a statement of its accounts audited in accordance with section 15(2);
- (b) a certified copy of its financial statements;
- (c) a report dealing generally with the programme of activities and policies of the Non-Governmental Organisation during that financial year.

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

(3) The Registrar shall publish in the *Gazette*, and in at least one local newspaper in circulation throughout Belize, in the month of September in each year, a copy of the financial statements and other documents submitted to him by each Non-Governmental Organisation pursuant to sub-section (1).

Fiscal and administrative transparency.

**17.**—(1) Every Non-Governmental Organisation registered under this Act shall implement internal accounting and administrative procedures necessary to ensure the transparent and proper use of its financial and other resources.

(2) Every Non-Governmental Organisation registered under this Act shall, in addition to complying with the requirements of sub-section (1), also comply with the following—

- (a) submit to the designated Ministry of Government, the documents it submits to the Registrar pursuant to sections 6(2) and 16, at

the same time it submits those documents to the Registrar;

- (b) utilise its financial and other resources for the attainment of its aims, objects and purposes;
- (c) take steps to train its officers and employees so that they become efficient and professional in delivering the programme of activities of the Non-Governmental Organisation.

**17A.** A Non-Governmental Organisation registered under this Act shall maintain and retain—

Maintenance and retention of records etc.

- (a) all documents and accounting and other records, required to be kept pursuant to section 6 and 15;
- (b) all statements and reports, required to be submitted pursuant to section 16; and
- (c) all records in relation to any domestic or international financial transactions,

25 of 2013.

obtained by them during the course of their operation and administration for a minimum period of five years from the date of the establishment of that record, statement or report.

**18.**—(1) A Non-Governmental Organisation registered under this Act—

Administrative sanctions. 25 of 2013.

- (a) which fails to comply with the provisions of this Act;
- (b) which is found to be carrying on activities not envisaged in its Memorandum and Articles of Association;

- (c) which is found liable of any offence under section 18A; or
- (d) which fails to report any changes in its structure, members, etc.;

shall have its Certificate of Registration cancelled by the Registrar and lose all the tax exemption privileges granted to a Non-Governmental Organisation under section 13.

(2) The Registrar shall, either on his own motion or at the request of the designated Ministry of Government, make an independent investigation to determine whether a Certificate of Registration is to be cancelled and shall permit the Non-Governmental Organisation to present its case during the investigation.

(3) A Non-Governmental Organisation aggrieved by the Registrar's decision to cancel its Certificate of Registration may appeal to the Supreme Court whose decision thereon shall be final.

Offences.

**18A.**—(1) Any person who—

25 of 2013.

- (a) forges or utters any document for the purposes of procuring registration;
- (b) makes a false statement in respect of an application for registration;
- (c) makes any material false statement in any document required to be submitted to the Registrar;
- (d) fraudulently holds out any organisation as being registered under this Act; or

- (e) fraudulently makes use of a Certificate of Registration or any information contained in a Certificate of Registration,

commits an offence.

(2) A person who commits an offence under sub-section (1) is liable on summary conviction—

- (a) if that person is a natural person, to a fine that is not less than fifty thousand dollars but which shall not be in excess of two hundred and fifty thousand dollars or to imprisonment for a term of two years or both; or
- (b) if that person is a legal person or other entity, to a fine that is not less than one hundred thousand dollars but which shall not be in excess of five hundred thousand dollars.

#### PART IV

##### *Miscellaneous*

**19.**—(1) Any international, regional or inter-governmental organisation operating in Belize as a Non-Governmental Organisation whose programme of activities falls within the definition of “sustainable development” shall be and is hereby required to be registered under this Act.

International  
Non-  
Governmental  
Organisations.

(2) The Minister may exempt any inter-governmental organisation referred to in sub-section (1) from registering under this Act.

(3) Any international organisation which intends to operate in Belize as a Non-Governmental Organisation shall not be entitled to any relief from taxes and duties as provided under this Act, unless it is registered under this Act, or unless it

operates in Belize only with a Non-Governmental Organisation registered under this Act.

Associations and  
Networks.  
CAP. 4.

**20.**—(1) Every Non-Governmental Organisation registered under this Act may, subject to section 13 of the Belize Constitution, associate with any other Non-Governmental Organisation, within or outside Belize, for the purpose of forming Associations, Federations or Networks.

(2) Every Association, Federation or Network established pursuant to sub-section (1), shall be and is hereby required to be registered under this Act and upon registration, the provisions of this Act shall apply to it as if it were a Non-Governmental Organisation.

Regulations.

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