

CAYMAN ISLANDS



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**THE NON-PROFIT ORGANISATIONS LAW, 2017  
(LAW 37 OF 2017)**

**THE NON-PROFIT ORGANISATIONS (REGISTRATION  
APPLICATION) REGULATIONS, 2017**

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**ARRANGEMENT OF REGULATIONS**

1. Citation and commencement
2. Definition
3. Registration form
4. Application of income and assets and dissolution of not for profit
5. Information excluded from public inspection
6. Establishing connection with the Islands
7. Fees
8. Annual returns preparation
9. Notification of changes in non-profit organisation
10. Exempted non-profit organisation to provide requested documents
11. Administrative penalties
12. Section 80 associations
13. Dissolution of non-profit organisation
14. Cabinet exemption from Law and waiver of fees

**Schedule 1** - Non-Profit Organisation Registration Form

**Schedule 2** - Fees

**Schedule 3** - Non-Profit Organisation Annual Return Form

**Schedule 4** - Non-Profit Organisation Notification Of Change Form

**Schedule 5** - Administrative penalties

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In accordance with the powers conferred by sections 6(1), 8(1)(b)(iv), 15(1) and 22 of the Non-Profit Organisations Law, 2017 the Cabinet makes the following Regulations -

1. (1) These Regulations may be cited as the Non-Profit Organisations (Registration Application) Regulations, 2017. Citation and commencement
- (2) These Regulations shall come into force immediately after the Non-Profit Organisations Law, 2017 comes into force.
2. In these Regulations “Law” means the Non-Profit Organisations Law, 2017. Definition
3. An application made under section 6(1) of the Law for registration as a non-profit organisation shall - Registration form
  - (a) be made in the form set out in Schedule 1; and
  - (b) include, where applicable, the following documents - Schedule 1
    - (i) copies or particulars of the trust, trust deed and any other organisational documents maintained by the non-profit organisation;
    - (ii) copies of the constitution, the memorandum of association and the articles of association of the non-profit organisation;
    - (iii) certified copies of Government issued photo identification of controllers and senior officers of the non-profit organisation; and
    - (iv) any other documentary evidence which reflects the organisational structure and functions of the non-profit organisation.
4. A controller of a non-profit organisation shall cause to be inserted in its constitutional documents information which indicates that - Application of income and assets and dissolution of not for profit
  - (a) the assets and income of the non-profit organisation shall be applied exclusively in the furtherance of the purposes of the non-profit organisation; and

	(b) no portion of the assets and income of the non-profit organisation shall be distributed as profit or dividend directly or indirectly to the controllers, shareholders, owners or members of the non-profit organisation, unless such distribution is intended for the legitimate purpose of compensating a person for services to further the activities of the non-profit organisation or paying for expenses incurred on behalf of the non-profit organisation.
Information excluded from public inspection	5. The information available in the register for public inspection pursuant to section 5(3) of the Law shall not include - <ul style="list-style-type: none"> <li>(a) the names and personal information of the controllers or senior officers of the non-profit organisation; or</li> <li>(b) the financial information of the non-profit organisation.</li> </ul>
Establishing connection with the Islands	6. The Registrar, pursuant to section 7(2)(c) of the Law, in determining whether a non-profit organisation has a connection with the Islands shall have regard to whether the non-profit organisation – <ul style="list-style-type: none"> <li>(a) maintains a presence at a physical address within the Islands; and</li> <li>(b) is soliciting or causing to be solicited contributions of money or other property from the public, or any section of the public, within the Islands; or</li> <li>(c) is distributing money or other property within the Islands.</li> </ul>
Fees Schedule 2	7. The fees to be paid by a non-profit organisation for the purposes of the Law are specified in Schedule 2.
Annual returns preparation Schedule 3	8. The annual returns required under section 15 of the Law shall be prepared by a controller of the non-profit organisation in the form specified in Schedule 3.
Notification of changes in non-profit organisation Schedule 4	9. A controller of a non-profit organisation shall notify the Registrar of any change in its purposes, activities, constitutional documents or any other particular entered in the register in the form specified in Schedule 4 within thirty days of such change.
Exempted non-profit organisation to provide requested documents	10. A non-profit organisation exempted under section 21(2)(c) of the Law shall, pursuant to section 21(3) of the Law, submit to the Registrar any documentation requested, within forty-five days of receipt of the request.
Administrative penalties Schedule 5	11. The administrative penalties for a failure by a controller to comply with the provisions identified in section 16 of the Law are specified in Schedule 5.
Section 80 associations (2016 Revision)	12. The conditions imposed on an association licensed under section 80 of the Companies Law (2016 Revision) shall not apply to that association if it is registered under the Law.
Dissolution of non-profit organisation	13. (1) Where a non-profit organisation has been dissolved, the sums that remain after -

- (a) the dissolution; and
- (b) the satisfaction of all debts and liabilities,

shall be transferred to another non-profit organisation, registered under the Law, which has similar purposes and is not carried on for the profit or gain of its members.

(2) A controller of a non-profit organisation which has been dissolved shall -

- (a) notify the Registrar of the name of the non-profit organisation to which all sums that remain, pursuant to subregulation (1), have been transferred; and
- (b) provide the non-profit organisation to which the sums have been transferred with all relevant records relating to the dissolved non-profit organisation.

14. The Cabinet may, in exceptional circumstances and having regard to the public interest -

Cabinet exemption from Law and waiver of fees

- (a) pursuant to section 21(2)(c) of the Law, exempt any entity from the application of the Law; or
- (b) from time to time, waive or reduce any or all of the fees provided in Schedule 2 in relation to any non-profit organisation.

Schedule 2

## SCHEDULE 1

(Regulation 3(1)(a))

### NON-PROFIT ORGANISATION REGISTRATION FORM THE NON-PROFIT ORGANISATIONS LAW, 2017



#### 1. ORGANISATION CONTACT DETAILS

Name of Organisation			
Contact Details for Organisation	Office Telephone	Cell Phone	Email
	Address		Website (if any)

#### 2. CONTROLLER(S) CONTACT INFORMATION

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

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

#### 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 senior officers of the management personnel.  
*(E.g. President, Vice President, Secretary, Treasurer)*

A.

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

B.

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

C.

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

D.

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

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

**4. SOURCE OF CONTRIBUTIONS FOR EXISTING ORGANISATION FOR PRECEDING YEAR OR ANTICIPATED SOURCE OF CONTRIBUTIONS FOR NEW ORGANISATION FOR THE UPCOMING YEAR**

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



**5. APPLICATION OF CONTRIBUTIONS FOR EXISTING ORGANISATION FOR PRECEDING YEAR OR ANTICIPATED APPLICATION OF CONTRIBUTIONS FOR NEW ORGANISATION FOR THE UPCOMING 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**

Name of Bank
Bank Address

**NOTE:** Please submit information regarding additional banking arrangements on a separate piece of paper attached as Appendix 8 below.

-----

\_\_\_\_\_  
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

**SCHEDULE 2**

**FEES**

(Regulations 7 and 14(b))

<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> December, 2017.	\$300
7(5) and 22(e)	Notification of one to ten change(s) in the particulars contained in an application for registration.	\$25 per change
7(5) and 22(e)	Notification of eleven or more changes, filed on the same day, in the particulars contained in an application for registration.	\$300
15(2)	Request for extension to submit annual returns.	\$25
13(6)	Request for extension to submit a report on the review of financial statements.	\$50
5(3)	Inspection of information in the register.	\$30
5(3)	Printing the information contained in the register on a non-profit organisation.	\$30

(Regulation 8)

### SCHEDULE 3

## NON-PROFIT ORGANISATION ANNUAL RETURN FORM THE NON-PROFIT ORGANISATIONS LAW, 2017



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

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

**1. COMPLETE THE PRO-FORMA BALANCE SHEET below** (Note: All amounts reported should be in Cayman Islands Dollars):

<b>ASSETS</b>		\$
Cash in Hand		
Cash at Bank		
Investments (Short term)		
Other Current Assets		
<b>Total Current Assets</b>		
<b>Property</b>		
Investments (Long Term)		
Other Fixed Assets		
<b>Total Fixed Assets</b>		
<b>Total Assets</b>		
<b>LIABILITIES</b>		\$
Current Loans		
Other Loans/Debts		
Other Liabilities		
<b>Total Current Liabilities</b>		
<b>Mortgage</b>		
Other Long Term Liabilities		
<b>Total Long Term Liabilities</b>		
<b>Total Liabilities</b>		
<b>EQUITY</b>		
Net Income		

**2. COMPLETE THE PRO-FORMA INCOME STATEMENT below** (Note: All amounts reported should be in Cayman Islands Dollars):

INCOME		\$
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's 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 funds overseas in the last financial year (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, 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 individual(s) who received contribution by name.)



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

Sales	Amount	Purchases	Amount
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

**7. TEN COUNTRIES THAT RECEIVED THE MOST FUNDS FROM THE NPO IN THE PRECEEDING FINANCIAL YEAR**

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

**CONTROLLER DECLARATION**

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

certify that the information provided is true to the best of my knowledge, and that there are has been no change of the material particulars of the NPO that have not been notified to the Registrar.

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

**SCHEDULE 4**

(Regulation 9)

**NON-PROFIT ORGANISATION NOTIFICATION OF CHANGE FORM**  
**THE NON-PROFIT ORGANISATIONS LAW, 2017**

In accordance with Section 7(5) of the Non-profit Organisations Law, 2016 all Non-Profit Organisations (“NPO”) are required to prospectively inform the General Registry of the following types of changes concerning the organisation using this form within 30 days of the change. Please send one completed form for **each change** to the Registrar.

- Change in the name or contact information of the NPO;
- Change in the purpose, operations, or activities of the NPO;
- Change in the details of the controller(s) of the NPO;
- Change in the senior officers or members of the management personnel of the NPO;
- Change in the banking arrangements of the NPO; and/or
- Change in the organisational structure.

<b>Organisation Name</b>			
<b>Organisation Address</b>			
<b>Controller Name</b>		<b>Contact Number</b>	<b>Contact Email</b>
<b>Effective Date of Change</b>			
<b>Type of Change</b>			
<b>Detail of Change (If required)</b>			

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

\_\_\_\_\_  
Date

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

**SCHEDULE 5**

**ADMINISTRATIVE PENALTIES**

(Regulation 11)

<b>Section of Law</b>	<b>Nature of Failure</b>	<b>Fixed Penalty</b>
6(1) and 16	Initial failure to register a non-profit organisation.	\$500
6(1), 16 and 18	Continuing to operate as a non-profit organisation after notice to register has been issued.	\$10 per day (Maximum Total Penalty \$2500)
15(1)	Failure to submit annual returns.	\$100
12(1)	Failure to submit reviewed financial statements.	\$150
21(3)	Failure of a non-profit organisation exempted under section 21(2)(b) of the Law to provide any documentation requested by the Registrar.	\$100

Made in Cabinet the 17<sup>th</sup> day of May, 2017.

Kim Bullings

Clerk of the Cabinet.