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LAW ON ASSOCIATIONS AND FOUNDATIONS
Official Gazette of Republic of Macedonia, No. 52 as of April 16, 2010*

I. GENERAL PROVISIONS

1. Subject of the Law

Article 1

This Law shall regulate the manner, conditions and procedure for establishment, registration and termination of associations, foundations, unions, organizational types of foreign organizations in the Republic of Macedonia, their available assets, supervision, statutory changes and the status of public benefit organizations.

Article 2

The provisions of this Law shall not pertain to political parties, churches, religious communities and religious groups, trade unions, chambers and other forms of association regulated by separate laws.

2. Meaning of the Expressions Used in this Law

Article 3

Some expressions used in this Law shall have the following meaning:

1. "Organization" shall be any association, foundation, union, as well as any organizational type of foreign organization, and other form of association, registered pursuant to the provisions of this Law;
2. "Activity" shall be the activity classified according to the National Classification of Activities, through which organizations realize their goals as defined by the statute;
3. "Founding Act" shall be an act, with which the organization is founded;
4. "Asset" of organization shall be the entirety of all ownership and other property rights gained by the organization over the movable and immovable items and rights vested in the organization by the founders and which the organization has acquired through its work;
5. "Statute" shall be an act regulating the activity, organizational setup and functioning of the organization;
6. "Statutory Changes" shall mean acquisition, merger and division of organization in the manner and under conditions defined by this Law;
7. "Other Acts" shall be the acts regulating the relations that are not regulated by the founding act or the statute (rulebook, decision, rules of procedure, program and others acts);
8. "Supervisory Body" shall be the body (supervisory board, revision commission or controller) whose works are associated with the supervision over the organization's work;
9. "Pool of Assets" shall be money, items and/or rights, which the founder has renounced and transferred to the foundation during the founding procedure;

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10. "Representative" shall be a person or organ in the organization (representative of association, director of foundation or organ determined by the statute), whose rights, authorizations and responsibilities are related with the management of the organization and representation of the organization pursuant to law;
11. "Decision Making without Presence" shall be the way through which the members of the bodies make decisions without holding a session of the body or without the presence of a member of the body, through a teleconference, signing of the act or in any other way regulated by the statute of the organization;
12. "Verified Statement/Consent" shall be an act, in which the signature is certified by a notary public;
13. "Person" shall be every natural and legal entity, unless it is strictly specified that it is a natural person or a legal entity;
14. "Foreign Organization" in terms of this Law shall be any foreign or international association, foundation or any other type of organization, established for fulfilling a common goal that is not aimed at profit generation and is founded in accordance with the legal system of the foreign state;
15. "Foreign Natural Person" is a person with a residence or stay in the Republic of Macedonia;
16. "Public Benefit Organization" shall be an organization, which has gained the status of public benefit organization in compliance with this Law;
17. "Conflict of interests" shall mean conflict of authorizations and duties pertaining to the operation of an organization with the private interest of a person that has authorizations and duties, where the private interest affects or may affect the realization of authorizations and duties pertaining to the operation of the organization; and
18. "Goal" of the organization shall be a projected result or state that the organization should achieve.

3. Right to Association

Article 4

(1) The right to free association shall be exercised by joining into associations, foundations, unions and organizational types of foreign organizations (hereinafter: organizations) for realization of their goals, activities and protection of rights, interests and convictions in accordance with the Constitution and the law.

(2) The establishment of the organizations shall be forbidden if the program and its actions are directed at the violent destruction of the constitutional order of the Republic of Macedonia, encouragement and incitement to military aggression and stirring ethnic, racial or religious hatred or intolerance, undertake terrorism-related activities, undertake activities that are against the Constitution or the law and violate the freedoms and rights of other people.

4. Association of Organizations

Article 5

(1) Two or more organizations may join in a union or other form of association, which may have a status of legal entity, by being registered in accordance with this Law.

(2) The organizations may be members of international organizations or may cooperate with them in other way.

(3) Organizations, which join in union or other form of association, shall not lose the status of legal entity with the joining.

5. Gaining Status of Legal Entity (Legal Personality)

Article 6

- (1) Organizations shall obtain a legal entity status with the entry in the registry, maintained by the Central Registry of the Republic of Macedonia (hereinafter: Registry).
- (2) Associations and foundations cannot be transformed in other types of legal entities.

Duration of Activities of Organization and Benefits

Article 7

- (1) If the founding act i.e. the statute of the organization does not define the duration of the organization, it shall be considered that the organization was established for indefinite period of time.
- (2) The organizations shall enjoy tax and customs benefits pursuant to law.

7. Name of Organization

Article 8

- (1) Any organization registered in accordance with the provisions of this Law shall have a name and an abbreviated name if this is foreseen with the statute and is entered in the Registry.
- (2) The name and the abbreviated name of the organization must be clearly distinct from the names of other organizations entered in the Registry.
- (3) The name of:
 - Association shall include the word association or any other expression with similar meaning defined by the statute of the association;
 - Union shall include the word union or any other expression with similar meaning defined by the statute of the union;
 - Foundation shall include the word foundation or any other expression with similar meaning defined by the statute of the foundation.
- (4) For the name issues that are not regulated by this Law, the provisions of the law regulating the name of the firm of a trade company shall be applied.

8. Use of the Wording “Macedonia” or Name of Local Self-Government Unit

Article 9

- (1) The wording “Macedonia” and its derivations and abbreviations may be included as part of the name of the organization, only with approval by the Ministry of Justice.
- (2) If the name of the organization contains the words with the name of the municipality i.e. the City of Skopje, the approval shall be granted by the competent body of the municipality, the municipalities within the City of Skopje and the City of Skopje.

II. BASIC PRINCIPLES

1. Independence

Article 10

The organizations shall be independent in the governance, determination and fulfillment of their goals and activities stipulated by their statute in accordance with the Constitution and the law.

2. Publicity and Transparency

Article 11

- (1) The work of the organization shall be public.
- (2) The publicity in the work of the organization shall be exercised by transparent publication of statutes and other acts of the organization pursuant to the statute of the organization.

3. Non-for-Profit

Article 12

- (1) Organizations cannot be established for the purpose of profit generation.
- (2) Organizations may perform profit generating activities, if the activity is related to the goals determined by the statute.
- (3) If profit has been generated from the operations of organizations, it has to be used for fulfillment of the goals determined by the statute.
- (4) The generated profit from paragraph (3) of this Article cannot be allocated among the founders, members, members of bodies, directors, employees, or any other person associated with them.

4. Non-Partisan Activity

Article 13

- (1) Organizations cannot perform activities of a political party, i.e. they cannot provide direct or indirect financing to a specific political party and to influence elections.
- (2) As influencing elections in the sense of paragraph (1) of this Article, shall be considered participation of organizations in elections and election campaign of a specific political party and direct or indirect financing of the election campaign of a political party.

5. Initiatives in Public Life

Article 14

Organizations may freely express and promote their positions and opinions regarding the issues of their interest, raise initiatives and participate in building the public opinion and policy making.

III. ASSOCIATIONS

1. Founders

Article 15

- (1) An association may be established by natural persons and legal entities.
- (2) An association may be established by at least five founders, three of which must have residence or stay, i.e. seat on the territory of the Republic of Macedonia.
- (3) An association of citizens may be also established by minors, who have reached fifteen years of age, with a statement of consent for establishing an association by their legal representative, for the purposes for which the association is established, in accordance with law.

2. Establishment

Article 16

- (1) The association shall be established at the founding assembly.

(2) The founding assembly shall enact a founding act, program, statute and shall elect the bodies of the association.

3. Founding Act

Article 17

- (1) The Founding Act of the association shall contain:
 - Name, seat and address of the association;
 - Name, address or seat and the unique identification number of the founders of the association;
 - Goals of the association.
- (2) The Founding Act or any part of the Act shall be changed only upon the explicit will of the founders during the process of registration.

4. Statute and Content of the Statute

Article 18

- (1) The association shall have a statute.
- (2) The statute of the association shall regulate:
 - Name and seat;
 - Goals of association;
 - Activities, with which the goals are realized;
 - Manner of decision making for becoming member, exclusion and termination of membership in the association;
 - Rights, obligations and responsibilities of members;
 - Types of bodies and their composition, manner of election and dismissal, duration of terms of the members of the bodies and the manner of decision making;
 - Representation by law;
 - Manner of acquiring and using of assets;
 - Manner of adoption of financial and other reports;
 - Manner of establishing publicity and accountability of the work;
 - Manner of adoption, amendments and supplements of the statute;
 - Manner of decision making on statutory changes and termination of the association;
 - Manner of adoption of plans and programs;
 - Disposition of the assets and/or property in case of termination of the association;
 - Other matters determined by law.
- (3) The statute of the association may also regulate:
 - Emblem and symbol of the association;
 - Internal organizational forms (affiliate organizations, branches, etc.), if such forms exist;
 - Manner of adoption of other acts;
 - Conflict of interest;
 - Manner of resolving the dispute issues; and
 - Other matters of importance for the work of the association.

5. Membership in Association

Article 19

- (1) The membership in the association shall be on voluntary basis.
- (2) The founders shall be members of the association with equal rights and responsibilities as the other members of the association.

(3) A natural person shall be a member of the association, regardless of his/her age, in accordance with the statute.

(4) A minor who has reached 14 years of age shall become a member of the association by submitting a signed statement of consent of his/her legal representative for becoming a member of the organization, in accordance with the law.

(5) Persons with limited business capacity or persons deprived of business capacity may become members of association by submitting a signed statement of consent of his/her legal representative for becoming a member of the organization, in accordance with the law.

6. Directory of Members

Article 20

(1) The association shall maintain a Directory of its members, as well as records of the members of the bodies,

(2) The data from paragraph (1) of this Article shall be updated at least once every two years.

(3) The associations shall guarantee the anonymity of personal data of the members that have requested this.

(4) The data from paragraph (1) of this Article shall be protected in accordance with the regulations on protection of personal data and classified information.

7. Governance of the Association

Article 21

The association shall be governed by its members directly or through their elected representatives in the bodies of the association.

8. Assembly of the Association

Article 22

(1) The assembly shall be the highest ranking body of the association and shall be composed of all its members.

(2) The statute may determine the manner of representation of the members of the association in the assembly of the association, through their elected representatives.

9. Competence of the Assembly

Article 23

The Assembly shall:

- Adopt the statute, program and other acts;
- Adopt annual work report and financial report and publish them on its web site;
- Submit a financial report to the competent body of the state administration i.e. the body of the municipality, the municipalities of the City of Skopje and the City of Skopje, in cases when it utilizes funds from the Budget of the Republic of Macedonia i.e. the budgets of the local self-government units;
- Decide on changing the goal of the association;
- Decide on the internal organization and organizational forms of the bodies of association;
- Elect and dismiss members of the bodies;
- Decide on the statutory changes of the association;
- Decide on termination of the association with two-thirds majority of all the votes of the members of the association; and

- Perform other matters in accordance with the statute and the acts of the association.

10. Work of the Assembly

Article 24

- (1) The assembly shall work on sessions.
- (2) As a rule, the assembly shall hold a session at least once a year, whereas the statute of the association may also determine a time limit shorter than one year for holding a session.
- (3) An extraordinary session of the assembly shall be convened upon a written request of one third of the members of the association.
- (4) The extraordinary session of the assembly from paragraph (3) of this Article shall be held not later than 30 days from the day of filing the request for convening the session.
- (5) The manner of convening the assembly, the work and decision making and the decision making without presence shall be regulated by the statute of the association.

11. Representative of the Association

Article 25

- (1) The association shall have one or several persons, authorized for representation of the association (hereinafter: representative), elected i.e. appointed in a manner determined by the statute.
- (2) The representative of the association shall be a natural person with business capacity, with residence or stay on the territory of the Republic of Macedonia, in accordance with law.
- (3) The representative of the association shall fulfill the rights and responsibilities in accordance with the law, statute and acts of the association.

12. Other Bodies of the Association

Article 26

The statute of the association may also stipulate other bodies of the association.

IV. FOUNDATIONS

1. Establishment

Article 27

- (1) A foundation shall be a legal entity, established for the purpose of acquiring and governing of property and assets, in accordance with this Law.
- (2) The foundation shall be established with a pool of assets amounting to at least 10.000 Euro in Denar equivalent amount according to the middle exchange rates of the National Bank of the Republic of Macedonia, in the form of money, securities or other assets on the day of filing the act for entry in the Registry.
- (3) If the registration of the foundation is determined by testament and it is not registered within the period of 60 days, the pool of assets shall be allocated according to the law.

2. Founders of Foundation

Article 28

- (1) A foundation shall be established by one or several founders.
- (2) Founders of the foundation shall be natural persons and legal entities.
- (3) Foundation shall be established with a founding act or as a form of a last will expressed in a testament or legate.

3. Founding Act

Article 29

- (1) The Founding Act of the foundation shall contain:
 - Name and seat of the foundation;
 - Name, address or seat and the unique identification number of the citizen or the unique identification number of the founder of the foundation;
 - Goals of the foundation;
 - The amount of the pool of assets, with which the foundation is established, expressed in the form of money for each founder separately;
- (2) The founding act may include other provisions on establishment and actions of the foundation, including the right of the founder to make decision on amending of the goal, the name, the manner of amending and supplementing of the statute and termination of the foundation.
- (3) The founding act shall be signed by the founders.

4. Participation in Governance

Article 30

The manner of participation of the founder in governing the foundation shall be regulated by the statute of the foundation.

5. Statute and Content of the Statute

Article 31

- (1) The foundation shall have a statute.
- (2) The statute shall regulate:
 - Name and seat of the foundation;
 - Goals of the foundation;
 - Activities pursued to achieve the goals of the foundation;
 - Internal organization, type and composition of the bodies, competences, manner of election and dismissal of the members of the bodies, duration of the term of the members of the bodies and the manner of decision making;
 - Legal representation;
 - Manner of acquiring and utilizing of assets;
 - Manner of adoption of business, financial and other reports
 - Manner of establishing publicity and transparency in the work;
 - Manner of adoption, amendments and supplements to the statute;
 - Manner of decision making on statutory changes and termination of the foundation;
 - Disposition of the assets of the foundation in case of termination of the foundation;
 - Manner of adoption of plans and programs, and
 - Other matters determined by law.
- (3) The statute of the foundation may also regulate:
 - Emblem and symbol of the foundation;

- Internal organizational forms of the foundation (affiliate organizations, branches, etc.), if such forms exist;
- Manner of adoption of other acts;
- Conflict of interest;
- Other matters of importance for the work and the manner of resolving dispute issues of the foundation.

6. Person Responsible for Approval of the Statute

Article 32

- (1) The statute shall be composed and approved with the consent of the founders, unless otherwise stated in the founding act.
- (2) If the foundation is established with a statement pursuant to Article 28, paragraph (3) of this Law, the statute shall be composed by the administrator of the testament i.e. legate, unless otherwise stated in the last will.

7. Bodies of the Foundation

Article 33

- (1) The foundation shall have Board and Director.
- (2) The statute of the foundation may also stipulate other bodies.

8. Board of the Foundation

Article 34

- (1) The Board shall be the highest governing body of the foundation.
- (2) The founder shall appoint the Board of the foundation during the process of establishment, unless otherwise stated in the founding act or the statute.
- (3) The Board of the foundation shall work in a manner determined by the statute of the foundation.

9. Competence of the Board

Article 35

- (1) The Board of the foundation shall:
 - Adopt, the statute, program and other acts;
 - Adopt annual working report and financial report and publish them on its web site;
 - Submit a financial report to the competent body of the state administration i.e. the body of the municipalities, of the municipalities in the City of Skopje and the City of Skopje, in cases when it utilizes funds from the Budget of the Republic of Macedonia i.e. the budgets of the local self-government units;
 - Decide on changing the goal of the foundation;
 - Decide on the internal organization and organizational forms of the foundation;
 - Elect and dismiss members of the bodies;
 - Decide on the statutory changes of the foundation;
 - Decide on the termination of foundation; and
 - Perform other matters in accordance with the statute and the acts of the foundation.
- (2) The Board of the foundation shall have the rights stipulated in paragraph (1) of this Article, unless the founder has retained these rights with the founding act or the statute of the foundation.

10. Management of the Foundation

Article 36

- (1) The foundation shall be managed by a director.
- (2) The foundation may have one or several directors, authorized for representation of the foundation, elected in a manner determined by the statute.
- (3) Director shall be a natural person with business capacity, with residence or stay on the territory of the Republic of Macedonia.
- (4) Director shall fulfill its rights, obligations and responsibilities in accordance with this Law, statute and acts of the foundation.

V. ORGANIZATIONAL TYPES OF FOREIGN ORGANIZATIONS

1. Foreign Person and Foreign Organizations

Article 37

- (1) Foreign persons may also be founders and members of an organization, in accordance with this Law.
- (2) The persons from paragraph (1) of this Article shall have the same rights and responsibilities as the domestic persons, unless otherwise stipulated by Law.

2. Foreign Organization

Article 38

- (1) Foreign organizations may be active in the Republic of Macedonia through an affiliation, office or another organizational type of foreign organizations that have seat on the territory of the Republic of Macedonia.
- (2) In the Republic of Macedonia, foreign organizations shall work in accordance with the provisions of this Law, unless otherwise regulated by a ratified international agreement.

3. Founding Act

Article 39

- (1) The organizational types of foreign organizations shall be established with a founding act of the foreign organization in the Republic of Macedonia:
- (2) The act from paragraph (1) of this Article shall contain:
 - Name and seat of the foreign organization establishing an organizational type;
 - Goal of the foreign organization and the goal of the organizational type of the foreign organization;
 - Name and seat of the organizational type of the foreign organization;
- (3) The act from paragraph (1) of this Article shall be signed by an authorized person of the foreign organization and verified by a notary public.

VI. REGISTRATION

1. Registries

Article 40

- (1) The Registry shall maintain:
 - Registry of associations and registry of unions;
 - Registry of foundations;
 - Registry of organizational types of foreign organizations.
- (2) The registries from paragraph (1) of this Article shall be maintained in written form as unique central electronic database, published on the web site of the Registry and shall be entered in the Registry of other legal entities.
- (3) The form, content, the manner of entry and the maintenance of the registries from paragraph (1) of this Article shall be prescribed by the Minister of Justice.

2. Content of the Registries

Article 41

- (1) The registries shall include:
 - Full name of the organization and its abbreviated name, if such name exists;
 - Seat;
 - Founding Act;
 - Date of establishment;
 - Name, surname and unique identification number of the citizen and the unique identification number of the founders;
 - Date of adoption, i.e. amendment and supplement of the statute;
 - Foreseen time for which the organization is established;
 - Goals and activities;
 - Name, surname and unique identification number of the representative by law;
 - Data on organizational units (affiliates, offices, etc.);
 - Data on the status of public benefit organization;
 - Data on statutory changes;
 - Data pertaining to bankruptcy and liquidation;
 - Note on initiation of procedure for ban of operations;
 - Termination of operations; and
 - Number and date of the decision for entry, change of data and decision for deleting the records from the relevant registry, pursuant to Article 40 paragraph (1) of this Law.
- (2) For the foundations, besides the data from paragraph (1) of this Article, the initial pool of assets is also entered.
- (3) For the organizational types of foreign organizations, the registries shall also enter:
 - State in which the foreign organization is registered and the seat of the organization in that state; and
 - Name of the organizational form and type of the foreign organization in accordance with the regulations of the state in which the foreign organization is registered.
- (4) For the public benefit organizations the name, surname and unique identification number of the members of the supervisory body shall be entered.

3. Entry into Registry

Article 42

- (1) The entry in the registry shall be done by filing an application, within 30 days after passing the founding act i.e. the decision of the foreign organization for establishing an organizational type of the foreign organization in the Republic of Macedonia.
- (2) The application shall be filed by the representative.
- (3) For the entry in the Registry pursuant to paragraph (1) of this Article, the associations and foundations shall file:
 - Founding act;
 - Statute;
 - The program of activities;
 - Decision for election of bodies and data about the members of the bodies;
 - Decision for election of representative by law along with personal data;
 - Minutes from the founding assembly or report from the establishment; and
 - Statement verified by a notary public and signed by the representative, which confirms that the pursue of activities is in accordance with the law and the conditions for entry have been met;
- (4) For entry in the registry, the organizational type of the foreign organization together with the application shall submit:
 - Verified photocopy of the founding act of the foreign organization and verified translation of the registration in the foreign state in which it was established or other document confirming that the organization may be active;
 - Verified photocopy of the decision and verified translation of the decision of the competent body for establishing an organizational type in the Republic of Macedonia;
 - Photocopy and verified translation of the statute or other relevant act;
 - Program of activities in the Republic of Macedonia;
 - Verified decision and verified translation of the election of bodies including personal data of the persons being members of the bodies;
 - Verified translation of the decision and decision for election of the legal representative along with personal data, verified photocopy of the identification documents of that person and document for regulated stay or residence in the Republic of Macedonia; and
 - Verified translation of the decision designating a person authorized by the legal representative for registration of the organizational type of the foreign organization in the Republic of Macedonia.

4. Decision on Entry

Article 43

- (1) The Registry shall be obligated to pass a decision for entry in the relevant registry within five days from the day of filing the application for entry pursuant to Article 40 paragraph (1) of this Law.
- (2) The decision for entry in the relevant registry from Article 40 paragraph (1) of this Law shall be submitted to the applicant, within three days from the day of passing the decision.
- (3) Along with the decision for entry into the Registry, a photocopy of the statute stamped by the Registry shall be submitted.
- (4) With the entry in the relevant registry from Article 40 paragraph (1) of this Law, the organization shall obtain a status of legal entity.

5. Addendums and Refusal

Article 44

(1) If the Registry determines that the application for entry in the relevant registry from Article 40 paragraph (1) of this Law is not in compliance with Article 42 of this Law, it shall notify the applicant and shall determine a time limit of 30 days during which the applicant has to act upon the notification.

(2) If the applicant filing the request for registration fails to act upon the notification within the determined time limit, the Registry shall pass a decision, refusing the request for entry in the relevant registry from Article 40 paragraph (1) of this Law.

6. Right to Appeal

Article 45

Against the decision on refusing the request for entry in the relevant Registry from Article 40 paragraph (1) of this Law, the organization shall be entitled to file an appeal to the Commission for Appeals, determined by the Law on One-Stop System and Maintaining of the Trade Registry and Registry of Other Legal Entities, within 15 days from the reception of the decision.

7. Entering the Modification of Data

Article 46

(1) The organizations which have amended the data that is to be entered in the relevant registry from Article 40 paragraph (1) of this Law shall be obligated to file an application to the Registry for entering the changes within 30 days from the day of making the changes.

(2) The application on entering the changes shall be submitted by the representative.

(3) For entering the changes of the data in the relevant registry from Article 40 paragraph (1) of this Law the provisions on entry determined by this Law shall apply.

8. Publicity of Registry

Article 47

The data in the relevant registry from Article 40 paragraph (1) of this Law shall be public and shall be published on the web site of the Registry.

VII. OPERATIONAL FUNDS OF THE ORGANIZATIONS

1. Sources of Financing

Article 48

Organizations shall obtain the sources of financing from membership fees, founding deposits, charitable contributions, donations, gifts (in the form of money, goods, property rights), wills, legates, income generating activities, rents and leases, as well as income from investments, dividends, interests, loans and other incomes in accordance with the law and the statute.

2. Budget Funds

Article 49

(1) Organizations may obtain funds from the Budget of the Republic of Macedonia, the budgets of the municipalities, the municipalities in the City of Skopje and the City of Skopje.

(2) The Government of the Republic of Macedonia and the Municipal Councils, the Councils of the municipalities in the City of Skopje and the Council of the City of Skopje shall closely regulate the conditions for allocation and utilization of funds from paragraph (1) of this Article.

(3) The Government of the Republic of Macedonia, i.e. the competent bodies of the state administration and municipalities, the municipalities in the City of Skopje and the City of Skopje shall adopt annual plans and programs for allocation of the funds from paragraph (1) of this Article.

(4) The bodies of the state administration, municipalities, the municipalities in the City of Skopje and the City of Skopje shall publish on their web site the organizations that received the funds from paragraph (1) of this Article and the goals for which the organizations have received these funds.

(5) The organizations, which received the funds from paragraph (1) of this Article, shall submit business and financial report to the competent body of the state administration i.e. the body of the municipalities, the municipalities in the City of Skopje and the City of Skopje in case when they use the funds from the Budget of the Republic of Macedonia i.e. the budgets of the local government units.

(6) The tax and customs benefits shall not be applied for the funds, which are being used by the organization contrary to Article 12 and 13 of this Law.

3. Use of Funds

Article 50

(1) The financial means of the organizations shall be used for fulfillment of the goals of the organization determined by the statute and program.

(2) The members of the bodies of the organizations and their representatives by law shall be obligated to govern and work carefully and in compliance with the good governance principles, in the interest of the organization, beyond the personal interests, i.e. in the interest of fulfillment of the goals, in accordance with the law and statute.

(3) The funds of the organizations cannot be paid to its members, founders, members of bodies, representatives, employees or persons associated with them, except in cases when a member of the organization is a beneficiary of the services provided by the organization in accordance with goals determined by the statute and program of the organization.

(4) The work in the bodies of the organization, as by rule, shall be voluntary, while the members of the bodies of the organizations may receive compensation for travel costs and daily allowances, as well as compensation for the activities in the bodies of the organization in accordance with law.

(5) The employees shall be entitled to salary and allowances, in accordance with law and collective agreement.

4. Responsibility for Obligations

Article 51

(1) The organizations shall be responsible for their obligations with all their property and assets.

(2) The members of the bodies of the organizations may be held responsible personally and in unlimited way for their obligations towards the organization, for abusing the funds of the organization for achieving goals that are forbidden for them as individuals or for abusing the organization as a legal entity to inflict harm to their creditors.

5. Damage Liability

Article 52

(1) The members of the bodies of the organizations and their representatives by law shall be jointly liable for any damage inflicted to the organization caused by their work, if it is caused as a result of serious negligence or with an intention of causing damage, except in the cases when they have

stated their opinion during the decision making process and this is recorded in the minutes or they did not participate in the decision making.

(2) The request for compensation of damages shall be filed by the body defined by the statute or the highest ranking body, if the statute has not designated a body.

6. Reports

Article 53

(1) The organizations shall be obligated to publish the annual reports of their work on their web site or in a different manner.

(2) The organizations shall be obligated to compile annual financial report, to submit it to the competent body in accordance with law and to publish it on the web site or to make it available to the public in another appropriate manner.

(3) The organizations shall be obligated to publish the reports from paragraph (1) and paragraph (2) of this Article no later than April 30 for the preceding year.

7. Disposition of the Assets in Case of Termination

Article 54

(1) In case of termination of the operations of the organization, the remaining assets after the obligations are settled shall be used in the manner determined by the statute.

(2) In case when the statute does not determine the receiver of assets, which remain after settling the obligations from paragraph (1) of this Article, these assets shall be transferred to the municipality, the municipalities in the City of Skopje and the City of Skopje, in which the seat of the organization is located.

(3) In case of termination of operations of the public benefit organization, the assets shall be transferred to another public benefit organization with a same or similar goal or to the municipality, in which the seat of the organization is located, which should be decided by the provider of the funds.

8. Disposition of the Assets in Case of Ban of Operations

Article 55

In case of ban of operations with a decision by the competent court, the assets of the organization shall be transferred to the municipality, the municipalities in the City of Skopje and the City of Skopje, in which the seat of the organization is located.

VIII. SUPERVISION

1. Supervisory Body

Article 56

(1) The organizations may have a supervisory body.

(2) The supervisory body shall monitor the implementation of the statute and the program, take care of the operation and the property of the organization and perform other matters determined by the statute.

2. Competence for Performing Inspection

Article 57

- (1) The members of the organization shall inspect the work of the bodies of organizations.
- (2) If the members of the organization or the members of the bodies of the organization find out about any irregularities pertaining to the implementation of the statute or financial operations they may request removal of irregularity by the body determined by the statute, i.e. the highest body, unless the statute has designated another body.

3. Supervision

Article 58

The supervision over the lawful implementation of provisions of this Law shall be performed by the Ministry of Justice.

IX. STATUTORY CHANGES

1. Definition and Type of Statutory Changes

Article 59

A statutory change shall mean acquisition, merger and division of organization, performed on the basis of a decision adopted by the body in accordance with this Law and the statute.

2. Acquisition of Organization

Article 60

- (1) The acquisition shall mean a transfer of the rights and obligations of one organization (target organization) to another organization (acquirer), based on a decision and contract for acquisition.
- (2) The contract for acquisition shall contain the names and the seat of the organizations, the manner for transfer of property of the organization, which is subject to acquisition, including the description of the rights and obligations that are being transferred.
- (3) The acquisition of one or more organizations by another is entered in the Central Registry.
- (4) For the entry of the acquisition, the provisions for entry into registry stipulated with this Law shall be applied accordingly
- (5) Along with the application for entry, the decisions of organizations which participate in the acquisition on the acceptance of the concluded contracts for acquisition, using the same text, the contract for acquisition and decision for entry into registry of the target organizations shall be filed.
- (6) With the entry of the acquisition in the registry, the target organization shall cease to exist.

3. Merger of Organizations

Article 61

- (1) Merger shall mean establishment of a new organization to which all rights and obligations of two or more organizations that are being merged are transferred.
- (2) With the merger, the merged organizations shall cease to exist, and the newly established organization shall be considered as a new organization.
- (3) The provisions on establishment of an organization, in accordance with this Law, shall be applied accordingly to the new organization.

4. Division of Organizations

Article 62

- (1) The organization may be divided in two or more organizations.
- (2) The decision on division of an organization shall have a legal action of a founding act.
- (3) The divided organization shall cease to exist, and in the entry procedure of the newly established organizations the provisions on registration, in accordance with this Law, shall be applied.
- (4) The organizations which have emerged after the division shall be jointly liable for the obligations of the divided organization from the day of entry into Registry.
- (5) Along with the application for entry into Registry, a division balance shall be also filed.

X. TERMINATION AND BAN OF ORGANIZATION

1. Termination of Organization

Article 63

- (1) The organizations shall cease to exist if:
 - Decision is adopted on termination of the organization in accordance with the statute;
 - Twice as long time has passed from the time stipulated for holding a session of the highest body determined by the statute, and a session did not take place;
 - Annual balance sheet has not been submitted for two consecutive years, in accordance with the Law;
 - Expiration of the time determined by the statute, when the organization was established for a definite period of time;
 - Statutory change stipulating a termination;
 - Decision adopted by competent court;
 - Bankruptcy and
 - Enforced liquidation.
- (2) The organization may cease to exist if the number of the members of the organization is reduced below the number stipulated for establishment.

2. Initiating Procedure for Termination of Organization

Article 64

- (1) Decision on termination of organization, according to Article 63, paragraph (1) line 2, 3 and 4 and paragraph (2) of this Law shall be passed by the competent court, upon the proposal of the representative by law, members of the bodies or members, in cases when decision on termination is not passed by the body determined by the statute.
- (2) The procedure on termination of organization in front of the competent court shall be undertaken according to the provisions of the Law on Civil Procedures.
- (3) The court shall notify the Registry on the termination of organization with an ex-officio procedure.

3. Ban of Operations of Organization

Article 65

The operations of the organization shall be banned if:

- Its actions are directed at the violent destruction of the constitutional order of the Republic of Macedonia;

- It encourages and incites military aggression and stirs ethnic, racial or religious hatred or intolerance;
- It undertakes terrorism-related activities;
- It undertakes activities contrary to the Constitution or a law;
- It violates the freedoms and rights of other persons.

4. Initiating a Procedure for Ban of Operations of Organizations

Article 66

- (1) Anyone can file an initiative for ban of operations of organizations to the competent public prosecutor.
- (2) If the competent public prosecutor, depending on the seat of the organization, ex officio or on the basis of the submitted initiative, assesses that there are reasons in place to ban the operations of the organization according to this Law, he/she shall submit a proposal to the competent court;
- (3) The banning procedure shall be considered as an urgent procedure.

5. Right to Appeal

Article 67

- (1) An appeal may be filed to the competent appellate court against the decision for ban of operations of organization issued by the competent court, within 15 days from the day of the reception of the decision.
- (2) The basic court shall file the complaint to the appellate court within three days from the day of reception of the appeal.
- (3) The appellate court shall decide upon the appeal within eight days from the day of the reception of the appeal.

6. Liquidation

Article 68

- (1) A liquidation of an organization shall be undertaken when the organization has sufficient financial funds to cover its liabilities, and a decision (act) was passed for termination by the body determined by the statute.
- (2) For the matters pertaining to the liquidation procedure which are not regulated by this Law, the provisions from the law, regulating the liquidation of trading companies shall be applied.
- (3) The liquidation procedure shall be considered as an urgent procedure.

7. Governing an Organization in Liquidation

Article 69

- (1) A liquidator shall govern the organization in liquidation.
- (2) A liquidator shall be appointed in a manner regulated by the statute of the organization or determined by the decision on termination of the organization.
- (3) With the appointment of the liquidator, the authorizations of the bodies and the representative shall cease to exist.
- (4) The representation shall be transferred to the liquidator on the day of opening the liquidation procedure.
- (5) The decision on termination with liquidation and for appointing of liquidator shall be submitted to the Registry within three days of its adoption.

(6) The data on the liquidator shall be entered in the Registry and next to the name of the organization the mark "in liquidation" shall be entered.

8. Short Liquidation Procedure

Article 70

(1) The organization may be terminated in a short liquidation procedure, if after passing the decision on termination by the body determined by the statute the majority of the members of the assembly or the representatives of the foundation and the foreign organization file to the Registry verified statement in accordance with the law, that all the liabilities towards the creditors and the employees in the organization have been settled.

(2) Persons from paragraph (1) of this Article shall be jointly liable for the obligations of the organization three years after the day of deleting it from the Registry.

(3) The organization that is terminated with a short procedure shall be deleted from the Registry, whereas the names and the address, i.e. the seat of the persons from paragraph (1) of this Article shall be entered, with notification about their joint liability for the obligations of the organization.

9. Procedure after Liquidation and Bankruptcy

Article 71

(1) The liquidator shall proceed with the assets which have remained after settlement of the liabilities, in accordance with this Law and the statute of the organization.

(2) After transferring the assets to the receiver, the liquidator shall file a request for deletion from the Registry, along with the liquidation or bankruptcy report and a statement that all assets were divided in accordance with the law and statute.

(3) The bankruptcy procedure of organizations shall be undertaken in accordance with law.

10. Deletion from the Registry

Article 72

(1) The organization shall be deleted from the Registry on the basis of completed liquidation or bankruptcy.

(2) By deleting it from the Registry, the organization shall cease to exist as a legal entity.

XI. STATUS OF PUBLIC BENEFIT ORGANIZATION

1. Concept of the Public Benefit Status

Article 73

The organizations may obtain the status of public benefit organizations if they perform public benefit activities, implement programs and projects on central and/or local level, independently or in cooperation with state administration bodies and municipal bodies, the bodies of the municipalities in the City of Skopje and the City of Skopje, as well as if they use the financial resources for realization of activities.

2. Public Benefit Activities

Article 74

Public benefit activities shall be:

- Development of democracy, civil society, and human rights;
- Help and protection of the persons with physical or mental handicap, persons with developmental disabilities and persons with special needs;
- Protection of children and youth;
- Protection of marginalized persons and their social inclusion;
- Protection from drug abuse, sexually transmitted diseases, juvenile delinquency, alcoholism, prostitution and human trafficking;
- Health, health promotion and medical care;
- Art, culture, and protection of cultural heritage;
- Amateur sport;
- Protection of the environment and sustainable development;
- Local and infrastructure development;
- Science, education, and training in the educational process;
- Development of ethics and moral;
- Humanitarian and social aid, reduction of poverty;
- Disaster management;
- Protection and care of animals;
- Consumers' Protection;
- Promotion of philanthropy and volunteering; and
- Other public benefit activity determined by this or other law.

3. Criteria for Public Benefit Status

Article 75

The association or foundation shall obtain the status of public benefit organization if:

- It is registered in accordance with the provisions of this Law;
- Public benefit activity is the main income code in its operations;
- Its activities and actions are directed at the general public and the interests of the community;
- It has the necessary organizational structure in accordance with this Law;
- It has human resources capacities required for the activity in accordance with law;
- It has appropriate financial resources, i.e. total assets or annual income amounting to least 1.500 Euro in Denar equivalent according to the exchange rate of the National Bank of Macedonia;
- It has prescribed rules on conflict of interests and on providing transparency and publicity in its work;
- It is not in bankruptcy or liquidation and does not have blocked bank account.

4. Application

Article 76

(1) The association or foundation shall file an application for obtaining a status of public benefit organization to the Commission of Public Benefit Organizations.

(2) Along with the application, the following shall be submitted:

- Decision for entry into Registry;
- Statute;
- Working program for the current year;

- Description of the public benefit activity, defined by the statute and the activities with which it is implemented;
 - Recommendation from organizations or institutions with which cooperation has been established;
 - Description of the organizational structure;
 - Description of the human resources capacity required for the activity in accordance with law;
 - Statement on conflict of interest by the representative;
 - Information on the economic and financial state of the organization;
 - Annual balance sheet, if the association or foundation has completed one fiscal cycle;
 - Confirmation that a liquidation procedure has not been initiated; and
 - Certificate that there is no legally valid decision pronouncing the security measure – ban of operations.
- (3) The documents from paragraph (2) of this Article must not be older than six months, and shall be submitted in original or as a verified copy by a notary public.
- (4) The public benefit status cannot be transferred to organizations, which have emerged after the statutory changes.

5. Supervisory Body

Article 77

- (1) The public benefit organization shall have a supervisory body.
- (2) The supervisory body shall:
- Monitor the implementation of the statute and the program of the organization;
 - Take care of the operations and the property of the organization;
 - Control the manner of operations of the governing body;
 - File a report to the assembly of the association, i.e. the board of the foundation and the body from which it has acquired the public authorizations, at least once a year on the financial and accounting operations;
 - Check the annual balance sheet and other acts of the organization; and
 - Perform other activities determined by law and statute.

6. Non-Compatibility of Functions

Article 78

- (1) The members of the supervisory body shall not be members of other bodies, whose work is subject to their supervision.
- (2) Employees of the organization shall not be members of the supervisory body.

7. Determining the Status of Public Benefit Organizations

Article 79

- (1) The status of public benefit organizations shall be determined by the Government of the Republic of Macedonia upon the proposal of the Commission for Public Benefit Organizations (hereinafter: Commission).
- (2) The Commission from paragraph (1) of this Article shall be established by the Government of the Republic of Macedonia.
- (3) The Commission shall be composed of president and ten members, of which one representative from the Ministry of Finance, Ministry of Justice, Ministry of Labor and Social Policy, Ministry of Culture, Ministry of Health, Ministry of Education and Science, Ministry of Environment and

Physical Planning, Ministry of Local Self-Government, Agency for Youth and Sport as well as two representatives of organizations registered pursuant to this Law.

(4) The manner and criteria for election as well as the reasons for termination of work of the president and the members of the Commission from paragraph (3) of this Article shall be regulated by the Minister of Justice with by-laws.

(5) The term of office of the president and members of the Commission shall be four years.

8. Competences of the Commission

Article 80

(1) The Commission shall perform the following:

- Give proposals for granting and termination of the status of public benefit organization;
- Review reports and provide opinions on the business and financial reports of the public benefit organizations;
- Propose the initiation of a misdemeanor procedure;
- Determine its annual performance report for the previous year.

(2) The Commission shall pass rules of procedure for its work.

(3) The report from paragraph (1) line 4 shall be published by the Commission on its web site.

9. Administrative-Technical Matters

Article 81

(1) The administrative – technical matters of the Commission shall be performed by the General Secretariat of the Government of the Republic of Macedonia.

(2) The General Secretariat of the Government of the Republic of Macedonia – Organizational Unit for Cooperation with Civil Society Organizations shall:

- Prepare proposals for granting the public benefit status upon the submitted application of the organizations;
- Provide expert and technical assistance to the Commission during the implementation of its activities;
- Prepare the sessions of the Commission;
- Review the reports submitted by public benefit organizations and prepare a proposal to the Commission for acting upon the reports;
- Respond to questions raised by the public benefit organizations and other interested parties;
- Provide information and legal advice in reference to the public benefit organizations;
- Submit decision for granting and taking away the public benefit status to the Central Registry;
- Maintain electronic database about the work of the Commission, and information on the registered public benefit organizations;
- Monitor the work of the public benefit organizations;
- Publish the list of associations and foundations that have been granted the public benefit status for the previous year; and
- Perform other matters determined by this and other law.

10. Procedure for Obtaining a Status of Public Benefit Organization

Article 82

(1) The application for obtaining a status of public benefit organization shall be filed to the Government of the Republic of Macedonia through the Commission.

(2) If it is determined that the application is not complete, the Commission shall summon the filing party and shall determine a time limit of 15 working days to act upon the notification.

(3) If the association or foundation does not act upon the notification within the determined time limit from paragraph (2) of this Article, it shall be considered that the application was not filed.

11. Right to Appeal

Article 83

(1) The Government of the Republic of Macedonia shall pass a decision within 30 days from the day of filing the application.

(2) Against the decision of the Government of the Republic of Macedonia, an administrative dispute may be initiated.

(3) The Administrative Court shall decide upon the appeal within 30 days from the day of reception of the appeal.

12. Changes Entered in the Registry

Article 84

If the organizations change the founding act or the statute, which would result in losing the status of public benefit association and foundation or other changes, which should be entered in the Registry, they shall be obligated to notify the Commission within 30 days of the change.

13. Reports

Article 85

(1) The public benefit organization shall be obligated once a year to submit business and financial report, approved by the body determined by the statute, for adoption to the Government of the Republic of Macedonia, no later than April 30 of the current year for its work in the preceding year.

(2) The pattern of the form and content of the reports from paragraph (1) of this Article shall be prescribed by the Minister of Finance.

14. Auditing

Article 86

(1) The association or foundation with public benefit status whose annual budget is above 20.000 Euro in Denar equivalent according to the middle exchange rate of the National Bank of the Republic of Macedonia shall be obligated to conduct an independent annual auditing of its financial operations, while if their budget is above 100.000 Euro in Denar equivalent according to the middle exchange rate of the National Bank of the Republic of Macedonia, it is necessary to perform auditing in accordance with the international accounting standards.

(2) The auditing report from paragraph (1) of this Article shall be filed together with the report from Article 77 paragraph (2) line 4 of this Law, at least once a year.

15. Publicity of the Reports

Article 87

The reports from Article 85 and 86 of this Law shall be public and shall be published on the web site of public benefit organization, no later than April 30 of the current year for the preceding year.

16. Benefits

Article 88

The public benefit organizations besides the tax and customs benefits determined in Article 7 paragraph (2) of this Law shall have additional tax and customs benefits in accordance with law.

17. Termination of the Public Benefit Status

Article 89

- (1) The public benefit status shall be terminated:
 - Upon the request of the association or foundation;
 - When it failed to fulfill the conditions necessary for obtaining the status of public benefit organization;
 - If it failed to establish a supervisory body and failed to act in accordance with the statute;
 - If it failed to file a report within the time limits determined by this Law;
 - If it failed to file the auditing report within the time limits determined by this Law; and
 - Its operations failed to reflect the public benefit for which the status was granted.
- (2) The Government shall adopt a decision for termination of the public benefit status of the organization. The organization shall be notified on the remarks pertaining to paragraph (1) line 2, 3, 4 and 5 of this Article and shall prescribe a time limit of 30 days for their removal. If the organization fails to remove the remarks within the prescribed time limit, a decision on termination shall be passed.
- (3) The Commission shall pass a decision on termination of the public benefit status.
- (4) Against the decision from paragraph (2) of this Article, an appeal may be submitted to the Administrative Court within 30 days from the day of reception of the decision.
- (5) The public benefit organizations to which the public benefit status has been terminated shall be obligated within 30 days, to submit a report to the Commission, for the period from the last report to the moment of termination of the status.

XII. PUBLIC AUTHORIZATIONS

Article 90

- (1) The organizations may be entrusted with performing public authorization with the transfer of competences from a state administration body, the body of the municipalities, the municipalities in the City of Skopje and the City of Skopje and other bodies with public authorizations, in accordance with law.
- (2) The public authorization from paragraph (1) of this Article shall be entrusted on the basis of a program of the organization in a manner and through a procedure of entrusting the performance of public authorization, upon public call published in the media.
- (3) The criteria, manner and procedure for entrusting the performance of public authorization shall be determined by law in the relevant area.
- (4) The organizations may be deprived from performing the public authorization, due to abuse or failure to perform the entrusted authorization in a manner and procedure determined by law.

XIII. MISDEMEANOR PROVISIONS

Article 91

A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced for a misdemeanor to an organization whose activity does not comply with its goals determined by the statute from Article 18 and 31 of this Law.

Article 92

A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced for a misdemeanor to an organization which fails in the legal matters to use the name, which according to Article 41 of this Law is entered in the Registry.

Article 93

(1) A fine in the amount of 300 to 3,000 Euro in Denar equivalent shall be pronounced for a misdemeanor to the representative, for failure to submit request to the Registry for entering the changes within the determined time limit of 30 days, as defined by Article 46 of this Law.

(2) A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced to the organization for a misdemeanor from paragraph (1) of this Article.

Article 94

A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced for a misdemeanor to the organization, which fails to use the funds of the organization in accordance with Article 50 of this Law.

Article 95

A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced for a misdemeanor to the organization, which fails to publish the financial reports in accordance with Article 53 of this Law.

Article 96

A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced for a misdemeanor to the organization, which fails to notify the Commission on the changes in accordance with Article 84 of this Law.

Article 97

(1) A fine in the amount of 300 to 3,000 Euro in Denar equivalent shall be pronounced for a misdemeanor to the responsible person in the public benefit organization, if it fails to submit narrative and financial report in accordance with Article 85 of this Law.

(2) A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced to the organization for a misdemeanor in accordance with paragraph (1) of this Article.

Article 98

A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced for a misdemeanor to the public benefit organization, if it fails to perform annual auditing of its financial operations and submit report in accordance with Article 86 of this Law.

Article 99

A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced for a misdemeanor to the public benefit organization, if it fails to publish the reports in accordance with Article 87 of this Law.

Article 100

A fine in the amount of 200 to 300 Euro in Denar equivalent shall be pronounced for a misdemeanor to the public benefit organization, if it fails to submit report to the Commission in 30 days in accordance with Article 89 paragraph (4) of this Law.

Article 101

Prior to filing the request for initiating a misdemeanor procedure, the Ministry of Finance, as competent body for controlling the financial operations of the organizations, shall offer a settlement to the perpetrator of the misdemeanor.

XIV. TRANSITIONAL AND FINAL PROVISIONS

Article 102

The by-laws stipulated with this Law shall be passed within six months from the day of entry into force of this Law.

Article 103

The procedures for registration of organizations initiated until the day of entry into force of this Law will be completed according to the provisions of this Law.

Article 104

(1) The organizations shall be obligated within one year from the day of entry into force of this Law to harmonize the acts in accordance with this Law and re-register in the Registry.

(2) For the organizations that were entered in the Registry, the re-registration within one year from the day of entry into force of this Law shall be done without paying the tax or any other fees.

Article 105

The property and the assets allocated for use to societal organizations and associations of citizens from the former societal-political communities and self-governing interest communities shall be in state ownership.

Article 106

(1) The association of citizens legal successors of the societal organizations and associations shall use the property in state ownership under lease, if it is used for the goals and objectives of the association of citizens, according to law.

(2) The property from paragraph (1) of this Article cannot be subject to lease by the lessee – organization.

(3) The association of citizens legal successors of the societal organizations and associations established for humanitarian purposes shall use the property in state ownership under lease without compensation, if it is used for the goals and objectives of the association of citizens.

(4) The leasing relation between the association of citizens and the state shall be regulated by agreement in accordance with law.

(5) The lease agreement on behalf of the state shall be concluded by the state administration body, defined by law.

Article 107

A Commission shall be established within three months from the entry into force of this Law pursuant to Article 79 paragraph (2) of this Law.

Article 108

With the day of entry into force of this Law, the Registry shall be obligated to harmonize the maintenance of the registries, determined by Article 40 paragraph (1) of this Law.

Article 109

On the day of entry into force of this Law, the Law on Associations of Citizens and Foundations (“Official Gazette of the Republic of Macedonia” No. 31/98 and 29/07) shall cease to apply.

Article 110

This Law shall enter into force on the eighth day after its publication in the “Official Gazette of the Republic of Macedonia”, except for the provisions stipulated in Chapter XI. Public Benefit Organizations, which will be applied six months after the day of entry into force of this Law.