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In the name of the people
The Presidency Council

According to what has been approved by the Council of Representatives and in accordance with Item (First) of Article (61) [of the Constitution], as the stipulated legal period in Paragraph (a) of Item (5) of Article (138) of the Constitution has passed,
The following law has been issued:

Number (12) of the Year 2010
The Law of Non-Governmental Organizations

Chapter One
Definitions and Objectives

Article (1): The following terms, used in this law, have the following definitions:

First: Non-Governmental Organization: A group of natural or legal persons that have registered and obtained legal personality according to the terms of this Law to pursue not-for-profit purposes.

Second: Foreign NGO: A branch of an organization that has been established according to the laws of another country.

Third: NGO Network: An NGO registered under the provisions of this Law that consists of other NGOs with their own legal personalities.

Fourth: The Department: The NGOs Department in the Secretariat of the Council of Ministers.

Article (2): The goals of this law are:

First: To enhance the role played by NGOs by supporting their growth, development and independence according to law.

Second: To promote the freedom of citizens to establish and join NGOs.

Third: To create a central mechanism to regulate the registration of Iraqi and foreign NGOs.

Article (3): All NGOs shall seek to achieve their objectives through peaceful and democratic means.
Chapter Two
Establishment

Article (4):

First: All natural or legal Iraqi persons have the right to establish, join or withdraw from an NGO pursuant to the provisions of this law.

Second: Founding members must be:
A. Iraqi nationals or residing in Iraq.
B. Legally competent and be at least (18) eighteen years of age, if natural persons.
C. Not convicted of any non-political crime or crime of honor.

Article (5):

First: A NGO is established by submitting an application for registration to the Department, signed by at least (3) three founding persons. This application must include the following information:
1. The official name of the organization in Arabic or Kurdish, and English.
2. The official address of the organization certified by a competent official body.
3. The names, phone numbers and e-mail addresses (if any) of the founding members.

Second: The establishment application should be attached with the following:
a. The Articles of Incorporation.
b. The NGO’s Bylaws.
c. Copies of the Iraqi nationality certificate and civil identification card of the natural founding members or the document of residence for foreign residents.
d. The names and contact information of the persons who will be the official point of contact of the NGO and who shall receive official notifications, answer inquiries related to establishment and registration.

Article (6): The Bylaws of an NGO must include the following:

First: The official name of the organization in Arabic or Kurdish, or the language of the NGO’s choice.

Second: The address of the organization’s main office.

Third: A detailed statement of the organization’s objectives.

Fourth: A copy of the logo and stamp of the organization.
Fifth: The organization’s rules of membership. These should stipulate how members obtain and lose membership and the rights and duties of members.

Sixth: The organizational structure of the organization, election mechanisms and powers of any other internal committees of the organization.

Seventh: Identifying the body inside the NGO that has powers to modify the bylaws of the NGO and to make decisions concerning dissolution, merger or division, and moving funds inside the NGO accord, subject to the requirements of Articles 22(1) and 22(4).

Eighth: Identifying the body that appoints employees of the organization and defines their compensation.

Ninth: The financial resources of the organization and the sum of annual membership dues if any.

Article (7): The establishment and registration applications should be exempted from duties.

Article (8):

First: The Department shall decide on the establishment application within (7) seven days of the date of registration with the Department. Otherwise, the application is considered approved.

Second: The NGO must submit to the Department the registration application within (30) thirty days of the date of application approval. Otherwise, the application for registration is considered refused.

Third: The application for registration shall include the following documents:
   a. The registration form prepared by the Department, which must include the required information.
   b. Minutes containing the election of the Board of Directors or the decision of appointment.

Fourth: The Department issues the NGO's certificate of registration within no more than 30 days of the date of receiving a registration application that meets the required information and documents.

Fifth: An NGO obtains legal personality as of the date of issuing the registration certificate.

Sixth: If an application for registration or application for establishment is denied, the Department must state the reasons of refusal and notify the applicants in writing. Registration
or establishment applications may be refused only if they are in violation of a provision of this law.

**Seventh:** The Department’s decision to refuse registration or establishment applications may be appealed within 30 days of the date of the decision is appealable to the Court of Appeals.

**Article (9):** The Department keeps a register of NGOs, NGO networks and branches of foreign NGOs registered with the Department. This register contains the name of the NGO, the network or the branch, the field of work, its full address and any other actions taken against or penalties imposed on it.

**Article (10):** All NGOs are prohibited from the following:

**First:** Adopting any goals or conducting any activities that violate the Constitution or other Iraqi laws.

**Second:** Carrying out business so as to distribute money among its members for personal benefit, or using the organization to evade payment of a tax.

**Third:** Raising funds to support candidates for public positions, or providing candidates with financial support.

**Fourth:** Including a provision of the Bylaws that would distribute funds, grants, or aid among their members in the event that they are dissolved.

**Chapter Three**

**Membership**

**Article (11):**

**First:** All members of NGOs must:

a. Be an Iraqi citizen or a resident in Iraq.

b. Be legally competent and at least eighteen (18) years of age.

c. A person under eighteen (18) years of age may join an organization but may not vote on any resolution.

d. Accept the NGO's Bylaws in writing.

**Second:** Organizations that accept foreigners resident in Iraq as members may not have more than 25% foreign members, with the exception of organizations founded by foreign residents in Iraq.

**Third:** Any person has the right to be a member of several NGOs, but may not chair more than one NGO.
**Fourth:** NGOs have the right to set their own membership requirements, provided that they do not violate the provisions of this law, taking in consideration the provisions stipulated in Article (6) of this law.

**Fifth:** Members, founders, employees and the directors of an NGO may not be held personally financially liable for a NGO’s legal or financial obligations. A NGO’s creditors may not seek repayment for the debts of the NGO from their personal funds.

**Sixth:** Minors may join the NGO as honorary members only. They may not attend the meetings of the General Assembly or vote on its decisions.

**Article (12):** Members of NGOs must be committed to:

**First:** Disclose and avoid any potential or actual conflict of their personal interests or job with the interests of the organization and notify the NGO administrative board of such conflicts.

**Second:** Exclude themselves from attending any meeting or taking any decision of any matter in which they have a personal interest.

**Third:** Contractual transactions between the organization and its members must be according to the NGO’s bylaws.

**Chapter Four**

**Financial Provisions**

**Article (13):** NGOs' resources consists of:

**First:** Members' fees and dues.

**Second:** Internal or external donations, grants, bequests and gifts.

**Third:** The revenues from their activities and projects.

**Article (14):**

**First:** The NGO pledges to use its funds to fulfill the organization’s goals.

**Second:** NGOs are eligible to bid on tenders announced by public authorities, provided that the subject of the procurement process relates to the NGO’s field of expertise.

**Third:** An NGO may possess any real estate necessary to establish headquarters, branches, or a place of meeting for its members, or to achieve its goals in accordance with the law.
**Fourth:** An NGO may sell any property not essential to attaining its objectives according to law. The property price shall be recorded as revenue to the organization.

**Article (15):** An NGO must submit the following to the Department each year:

**First:** One financial report including a detailed description of the source of the NGO’s funds and financial transactions.

**Second:** A report of the NGO’s activities including a briefing on the projects implemented by the organization during the year.

**Article (16):**

**First:** NGOs should conduct all their financial transactions including receiving and disbursing financial resources through public or private banks via a bank account.

**Second:** Only a court may authorize the freezing of the bank account of an NGO.

**Article (17):**

**First:** Public utility NGOs shall be exempted from income tax, VAT, customs duties and sales tax.

**Second:** Public utility NGOs should seek to achieve a public interest.

**Third:** The capacity of a public utility organization shall be granted to an NGO or withdrawn from it under a decision by the Council of Ministers based on a proposal by the Secretary General of the Council of Ministers.

**Chapter Five**

*Records and Accounts Auditing*

**Article (18):** The NGO and its branches must keep the following records:

**First:** Members register containing the members' names, addresses, nationalities, ages and positions.

**Second:** A record of decisions containing the decisions of the General Assembly and the Board of Directors.

**Third:** A record of accounts including the NGO's revenues and expenses.
**Fourth:** A record of monies containing the NGO’s transferable and non-transferable money with the values and details for each.

**Fifth:** A record of activities and projects including the type of activity or project, the financing entity and the benefit of it.

**Article (19):**

**First:** NGOs must keep all financial documents, reports and records of activities for five years.

**Second:** Accounting records of NGOs must conform to the legally approved accounting principles.

**Third:** An NGO with a budget exceeding 75 million dinars annually must conduct an internal audit of its accounts each year through a chartered accountant.

**Article (20):**

**First:** The Department shall coordinate with the Board of Supreme Audit to audit the NGO’s accounts if the Department believes that the accounts are manipulated or not accurate. The auditing body shall inform the organization 30 days before auditing its accounts.

**Second:** An NGO must provide all required information for auditing purposes.

**Third:** The Department may not disclose information to entities other than the concerned governmental bodies.

Chapter Six
Merger and Dissolution

**Article (21):**

**First:** NGOs of similar objectives have the right to merge and form a new organization with its own bylaw based on the bylaw of each.

**Second:** Procedures of merger and establishment of the new organization shall be subject to the provisions of this law.

**Third:** A public utility NGO may only merge with a public utility organization.

**Fourth:** An NGO may be affiliated with or join an organization, commission, club, firm or network based outside Iraq.
Fifth: Upon issuance of the registration certificate, the new NGO obtains its legal personality and becomes the successor to the merged organization with regards to rights and obligations.

Article (22):

First: NGOs may be dissolved voluntarily by a decision of its members and according to its bylaw, or by a court order.

Second: NGOs must inform the Department within (30) thirty days of a decision to voluntarily dissolve. The organization must appoint a liquidator or contact the Department to appoint one.

Third: In the event of a court decision of dissolution, the court shall appoint a liquidator.

Fourth: NGOs must submit a statement of their movable and immovable assets. This statement shall be used to fulfill its obligations. Any assets remaining shall be distributed according to the NGO’s Bylaws. If these assets were raised from grants, donations and bequests, they shall be transferred to a successor organization of similar objectives to be determined by Board or the General Assembly of the NGO.

Chapter Seven
Penalties

Article (23): in consideration of other laws, NGOs may be penalized if they violate this law with the following penalties:

First: Suspension which is imposed by a Department decision according to the following:
   a. The Department must notify an NGO and give it (10) ten days to correct the violation as of the date of notification.
   b. If the violation is not corrected within the period stipulated in Clause (a) of this item, or was repeated, the NGO’s activity shall be suspended for (30) thirty days.
   c. The organization may appeal the suspension decision to the Secretary General of the Council of Ministers within (10) ten days of the date of notification.
   d. The Secretary General of the Council of Ministers must decide on the appeal within (10) ten days of the being received by the Department. His decision is appealable to the Court of Appeals within (10) ten days of the date the NGO was notified, or otherwise considered notified.

Second: Dissolution by a court decision upon a request by the Department in one of the following cases:
   a. Should the NGO conduct activities contrary to the objectives stated in its bylaws or failed to fulfill the duties stipulated in this law.
b. If proved to have violated any Iraqi laws that are in force.
c. In case the NGO failed to correct the violation despite being notified and suspended and the period of appeal has expired.

Chapter Eight
Foreign NGOs

Article (24): A branch of a foreign NGO shall be registered in Iraq under the provisions of this law.

Article (25):

First: The NGO branch must present the following documents for registration:
   a. The official name of the organization
   b. The address of the main office of the Foreign NGO in Iraq, certified by a competent authority.
   c. A detailed statement of the objectives the organization seeks to fulfill in Iraq.
   d. The name and contact information of the Foreign NGO’s current Iraq-based staff members.
   e. If the staff members are Iraqi nationals, they must provide a copy of their Iraqi nationality certificate and civil status identity card. If the staff members are foreigners, they must provide a copy of their passport and residence documents.
   f. The bylaws of the mother organization.
   g. Duly authenticated documentary proof that the Foreign NGO is registered as a not-for-profit non-governmental organization in its original country.
   h. An activity report on the Foreign NGO activities outside Iraq.

Second: Foreign information and documents set out in item (First) of this Article should be translated into Arabic and approved by an official body indicating accurate translation.

Article (26): An NGO may establish a branch in Iraq under the provisions of this law.

Article (27): All Iraqi laws apply to foreign NGO branches operating in Iraq.

Chapter Nine
NGO Networks

Article (28):

First: Any two or more NGOs registered in Iraq have the right to establish an NGO network according to this law.
Second: An NGO network must submit an application for registration in accordance with this law including:
   a. Statement of establishment
   b. Bylaw of the network
   c. Copy of registration certificates of organizations forming the network

Third: The network acquires legal personality independent of the member organizations.

Fourth: A network may join one or more networks.

Fifth: A network may accept the membership of other NGOs registered under this law according to the following conditions:
   a. The representative of a foreign NGO must not be the head of the network.
   b. The number of foreign NGOs registered with the network may not exceed (25%) twenty five percent of the total number of members.

Sixth: All provisions of this law that apply to NGOS also apply NGO networks, including provisions on legal personality, acquisition, merger, dissolution, rights, duties and penalties. As such, all provisions on prohibited activities also apply.

Chapter Ten
General and Final Provisions

Article (29): The NGO is permitted to open branches inside Iraq and abroad.

Article (30): The name of organization should not be similar to the name of existing governmental institutions, political parties and blocs, associations or unions.

Article (31): the NGO must notify the Department of any change to the data and documents submitted to the Department within (30) thirty days from the date of change.

Article (32): The branches of foreign NGOs have the right to possess movable money according to the law.

Article (33):

First: The provisions of this law apply to:
   a. All NGOs registered in Iraq before enforcement, except for the ones that were established under special laws.
   b. Branches of foreign NGOs registered in Iraq unless stipulated otherwise.
Second: NGOs included in the provisions of paragraph (First) of this Article shall be required to adjust their Bylaws and otherwise comply with the provisions of this law within (180) one hundred and eighty days of its effective date.

Third: The provisions of this law shall not apply to political parties, labor unions, or associations and societies that were established according to special laws.

Article (34): The following shall be cancelled:


Third: The (dissolved) Coalition Provisional Authority Order on Non-Governmental Organizations Number 45 of 2003.


Article (35): The Secretary General of Council of Ministers has the authority to issue instructions to facilitate the implementation of the provisions of this law.

Article (36): This law is in force from the date of its publication in the Official Gazette.

Justifying Reasons

In order to confirm the right to establish and join NGOs as guaranteed by the constitution and for the purpose of facilitating the registration of Iraqi and foreign NGOs, this law was enacted.