



PRESENTATION

NON PROFIT ORGANISATION BILL, 2019

Marsh Harbour, Abaco 29 June, 2019

INTRODUCTION

BRIEF BACKGROUND TO THE NPO BILL, 2019

WHY IS THE NON PROFIT BILL, 2019 IMPORTANT?

GUIDING PRINCIPLES

I. NPOs ARE ESSENTIALLY INDEPENDENT, CHARITABLE, NOT COMMERCIAL ENTITIES

II. NPOs ARE DIVINELY BASED

III. THE NPO SECTOR SHOULD BE SUBJECT TO A RISK BASED APPROACH

IV. NPOs SHOULD BE ACCOUNTABLE

V. IMPLEMENTATION OF THE ACT WILL REQUIRE COLLABORATION

VI. THE NPO SECTOR SHOULD BE THE THIRD PILLAR OF THE ECONOMY

OUR VISION FOR THE NPO BILL

- INCLUSIVE
- PRACTICAL
- EFFECTIVE
- GUARANTEES THE INDEPENDENCE OF THE CIVIL SOCIETY SECTOR
- STIMULATE THE NONPROFIT SECTOR
- FACILITATE REGULATION, AND
- INSTITUTIONALISES THE CARICOM CONSULTATIVE MECHANISM

IMPROVEMENTS MADE TO THE NPO BILL, 2018

8. REGISTRATION OF NON-PROFIT ORGANISATIONS.

NPO'S NO LONGER HAVE TO PROVIDE INFORMATION ON

- (F) ANTICIPATED SOURCE OF CONTRIBUTIONS;
- (G) RECORDS OF CONTRIBUTIONS AND CONTRIBUTORS;
- (H) EVIDENCE OF HOW CONTRIBUTIONS WERE OR ARE TO BE APPLIED;
- (I) EVIDENCE OF “KNOW YOUR CLIENT” COMPLIANCE;
- (K) ANY OTHER MATTER THE REGISTRAR CONSIDERS RELEVANT.

IMPROVEMENTS MADE TO THE NPO BILL, 2018

12. CANCELLATION OR SUSPENSION OF REGISTRATION.

NPOs NO LONGER HAVE TO

- MAINTAIN PROPER FINANCIAL STATEMENTS REFLECTING ALL MONIES RECEIVED AND EXPENDED;
- TO SUBMIT ANNUAL RETURNS, NOTICE OR OTHER REQUIRED DOCUMENTS;

IMPROVEMENTS MADE TO THE NPO BILL, 2018

15. POWER TO CONDUCT ON-SITE INSPECTIONS.

THE NPO NO LONGER HAS TO FUND THE COST OF AN ON-SITE INSPECTION FROM THE REGISTRAR.

IMPROVEMENTS MADE TO THE NPO BILL, 2018

18. OBLIGATION TO MAINTAIN ACCOUNTING RECORDS.

NPOs NO LONGER HAVE AN OBLIGATION TO MAINTAIN ACCOUNTING RECORDS .

THEY NOW ONLY HAVE TO KEEP “FINANCIAL RECORDS” THUS LESSENING THE BURDEN ON NPO RECORD KEEPING.

IMPROVEMENTS MADE TO THE NPO BILL, 2018

20. SUBMISSION OF DECLARATION OF AVAILABILITY OF ACCOUNTING RECORDS.

A NPO NOW HAS THIRTY DAYS MORE - NINETY DAYS TO SUBMIT ITS DECLARATION OF AVAILABILITY OF ACCOUNTING RECORDS.

IMPROVEMENTS MADE TO THE NPO BILL, 2018

23. REPORTABLE DONATIONS AND DISBURSEMENTS.

A NPO NOW ONLY HAS TO SUBMIT INFORMATION TO THE REGISTRAR ON INDIVIDUAL DONATIONS AND DISBURSEMENTS OF \$100,000 (UP FROM \$30,000) MADE EITHER AS A LUMP SUM OR AS AGGREGATE SUMS, THUS LESSENING THE BURDEN ON NPO RECORDS.

IMPROVEMENTS MADE TO THE NPO BILL, 2018

CLAUSE 35. NON-APPLICATION OF PART V OF THE ACT.

NOW EXEMPTS NPOs FROM RECORD-KEEPING AND REPORTING, THAT

- (A) DO NOT SOLICIT FUNDS FROM THE GENERAL PUBLIC OR RECEIVE CONCESSIONS FROM THE GOVERNMENT OR ANY STATUTORY BODY IN THE PURSUIT OF ITS OBJECTS;
- (B) HAVE AS ITS FIDUCIARY, MANAGEMENT OR OTHER SERVICE PROVIDER, A PERSON THAT IS REGISTERED PURSUANT TO THE BANKS AND TRUST COMPANIES REGULATION ACT (CH. 316);

IMPROVEMENTS MADE TO THE NPO BILL, 2018

CLAUSE 35. NON-APPLICATION OF PART V OF THE ACT.

NOW EXEMPTS NPOs FROM RECORD-KEEPING AND REPORTING, THAT

- (C) IS A NON-DENOMINATIONAL OR STAND-ALONE RELIGIOUS ENTITY OR CONGREGATION WHICH CERTIFIES, IN WRITING, THAT IT MAINTAINS ITS ANNUAL BANK RECORDS AND ACCOUNTING STATEMENTS AND THAT ITS MEMBERSHIP REVIEWS AND VOTES TO APPROVE OR REJECT SUCH RECORDS AND STATEMENTS IN ITS ANNUAL GENERAL MEETING;

IMPROVEMENTS MADE TO THE NPO BILL, 2018

CLAUSE 35. NON-APPLICATION OF PART V OF THE ACT.

NOW EXEMPTS NPOs FROM RECORD-KEEPING AND REPORTING, THAT

- (D) IS AN INTERNATIONALLY RECOGNISED OR ACCREDITED CHARITABLE, MEDICAL, PROVIDENTIAL OR RELIEF ORGANIZATION;
- (E) IS A CONSTITUENT UNIT OF AN UMBRELLA ORGANISATION WHOSE MEMBERS ARE MANDATED BY ITS CONSTITUTION, BY-LAWS OR DOCUMENTS OF INCORPORATION TO HAVE ITS ANNUAL BANK RECORDS AND ACCOUNTING RECORDS REVIEWED AND VOTED ON TO APPROVE OR REJECT EACH CALENDAR YEAR IN AN ANNUAL GENERAL MEETING OF ITS MEMBERS

IMPROVEMENTS MADE TO THE NPO BILL, 2018

CLAUSE 35. NON-APPLICATION OF PART V OF THE ACT.

CLAUSE (3) GIVES THE RIGHT TO AN UMBRELLA ORGANISATION TO REGISTER ON BEHALF OF ITS CONSTITUENT UNITS.

GIVES UMBRELLA ORGANISATION THE ABILITY TO REGISTER ITS MEMBERS, WHICH MAY EASE THE BURDEN OF COMPLIANCE FOR SOME NPOS.

IMPROVEMENTS MADE TO THE NPO BILL, 2018

REGISTRATION FORM FOR NON-PROFIT ORGANISATIONS

REMOVED THE FOLLOWING INFORMATION REQUIRED ON REGISTRATION

- NPO MISSION STATEMENT
- NPO VISION STATEMENT
- DESCRIBE THE ACTIVITIES (OR INTENDED ACTIVITIES) OF THE NPO
- THE ORGANISATION'S CONSTITUTION (OR INTENDED CONSTITUTION) OR MEMORANDUM AND ARTICLES OF ASSOCIATION
- THE CRITERIA FOR BECOMING A MEMBER OF YOUR ORGANISATION
- TOTAL NUMBER OF MEMBERS:
- NUMBER OF ADULT MEMBERS:
- NUMBER OF CHILD MEMBERS
- SAMPLE OF YOUR PARENTAL CONSENT FORM

IMPROVEMENTS MADE TO THE NPO BILL, 2018

REGISTRATION FORM FOR NON-PROFIT ORGANISATIONS

REMOVED THE FOLLOWING INFORMATION REQUIRED ON REGISTRATION

- SAMPLE PROOF OF MEMBERSHIP (E.G. MEMBERSHIP CERTIFICATE/CARD, OFFICIAL LETTER GIVEN TO MEMBERS, ANNUAL MEMBERSHIP REGISTRATION LIST).
- ORGANISATION'S EXPENDITURE REPORT
- STATE NPO'S FINANCIAL YEAR END:
- IS THERE A FIRST TIME MEMBERSHIP FEE?
- IS THERE AN ANNUAL MEMBERSHIP FEE? IF YES, HOW MUCH?
- DOES YOUR NPO HAVE OPERATIONAL COSTS?
- NAME OF OPERATIONAL COST (E.G. RENT, GAS, ELECTRICITY)
- WAGES, SALARIES, AND/OR PERSONAL EMOLUMENTS PAID BY THE NPO?

IMPROVEMENTS MADE TO THE NPO BILL, 2018

REGISTRATION FORM FOR NON-PROFIT ORGANISATIONS

REMOVED THE FOLLOWING INFORMATION REQUIRED ON REGISTRATION

- REPORT ON FUNDS RAISED ANNUALLY
- TOTAL FUNDS RAISED DURING YOUR LAST FINANCIAL YEAR?
- TOTAL AMOUNT RAISED WITHIN THE BAHAMAS
- TOTAL AMOUNT RAISED OUTSIDE OF THE BAHAMAS
- DETAILS OF FUND-RAISING -DATE / EVENT(S) / PURPOSE OF EVENT / AMOUNT RAISED
- FUNDS RECEIVED THROUGH DONATIONS ANNUALLY
- TOTAL FUNDS RECEIVED THROUGH DONATION DURING YOUR LAST FINANCIAL YEAR?
- TOTAL AMOUNT RECEIVED THROUGH DONATIONS WITHIN THE BAHAMAS

IMPROVEMENTS MADE TO THE NPO BILL, 2018

REGISTRATION FORM FOR NON-PROFIT ORGANISATIONS

REMOVED THE FOLLOWING INFORMATION REQUIRED ON REGISTRATION

- TOTAL AMOUNT RECEIVED THROUGH DONATIONS OUTSIDE OF THE BAHAMAS
- DETAILS OF DONATION
- DATE / REASON FOR DONATION / NAME OF DONOR / AMOUNT DONATED
- REPORT ON FUNDS DISBURSED ANNUALLY
- TOTAL FUNDS DISTRIBUTED IN YOUR LAST YEAR?
- TOTAL AMOUNT DISTRIBUTED WITHIN THE BAHAMAS
- TOTAL AMOUNT DISTRIBUTED OUTSIDE THE BAHAMAS
- DETAILS OF DISTRIBUTIONS
- DATE / EVENT / PURPOSE / AMOUNT DISTRIBUTED

IMPROVEMENTS MADE TO THE NPO BILL, 2018

FEES

1. APPLICATION FOR REGISTRATION

(B) FOR EXISTING ORGANISATIONS

(I) WHERE GROSS ANNUAL INCOME DOES NOT EXCEED TWO HUNDRED AND FIFTY THOUSAND DOLLARS \$50.00

(II) WHERE GROSS ANNUAL INCOME EXCEEDS TWO HUNDRED AND FIFTY THOUSAND DOLLARS \$100.00

BOTH THESE CATEGORIES NOW PAY NO FEES ON REGISTERING

IMPROVEMENTS MADE TO THE NPO BILL, 2018

FEES

- 2. APPLICATION FOR RENEWAL OF REGISTRATION (B) WHERE GROSS ANNUAL INCOME EXCEEDS TWO HUNDRED AND FIFTY THOUSAND \$100.00 - THIS CATEGORY WILL NOW PAY ONLY \$50 IN THE NPO BILL, 2019
- 3. CERTIFIED COPY OF A DOCUMENT \$25.00 - FEE IS NOW WAIVED
- 4. UNCERTIFIED COPY OF A DOCUMENT \$10.00 - FEE IS NOW WAIVED

FURTHER CLARIFICATION REQUIRED FROM AG

- **2. INTERPRETATION. “NON-PROFIT ORGANISATION”**
- PROMOTING POLICIES "FOR THE COMMON GOOD" INSTEAD OF "PUBLIC"
- SUB GROUPS WITHIN CHURCHES, SUCH WOMEN GROUPS, MEN GROUPS, YOUTH GROUPS, BRASS BANDS ETC., ARE THESE SUBGROUPS TO BE REGISTERED SEPARATELY?
- EXCLUDING ORGANIZATIONS WITH POLITICAL OBJECTIVES, CONSTITUTES A RISK AND COULD BE CONSIDERED DISCRIMINATORY.
- TO AVOID CONFUSION, ONE PERSON OPERATIONS TO WHOM THIS ACT DOES NOT APPLY, MUST BE DEFINED.

FURTHER CLARIFICATION REQUIRED FROM AG

7. REGISTRATION OF NON-PROFIT ORGANISATIONS.

- CAN NPOs OPERATE AS SOON AS THE REGISTRATION IS SUBMITTED, OR DO THEY HAVE TO WAIT UNTIL THE REGISTRATION IS APPROVED?
- "ORGANIZATIONAL DOCUMENTS" SHOULD BE DEFINED
- WHY ARE PENALTIES SO HARSH FOR CARRYING ON OPERATIONS WITHOUT REGISTERING
 - A FINE NOT EXCEEDING TEN THOUSAND DOLLARS OR
 - A TERM OF IMPRISONMENT NOT EXCEEDING ONE YEAR, OR TO BOTH
- WHY IS A CERTIFICATE OF REGISTRATION VALID FOR A PERIOD OF TWO YEARS FROM THE DATE OF ISSUE AND NOT 3 AS PREVIOUSLY?

FURTHER CLARIFICATION REQUIRED FROM AG

20. DECLARATION OF AVAILABILITY OF FINANCIAL RECORDS.

A NPO ORGANISATION THAT WAS REGISTERED PRIOR TO THE COMING INTO FORCE OF THIS ACT SHALL SUBMIT ITS DECLARATION WITHIN SIXTY DAYS OF THE COMING INTO FORCE OF THIS ACT. - A PREVIOUSLY UNREGISTERED NON-PROFIT GETS 90 DAYS

24. REPORTABLE DONATIONS.

A NPO ORGANISATION THAT WAS REGISTERED PRIOR TO THE COMING INTO FORCE OF THIS ACT SHALL SUBMIT ITS DECLARATION WITHIN SIXTY DAYS OF THE COMING INTO FORCE OF THIS ACT. - A PREVIOUSLY UNREGISTERED NON-PROFIT GETS 90 DAYS

SUGGESTIONS TO STRENGTHEN THE NPO BILL

ADVISORY COUNCIL TO THE REGISTRAR

MIRROR THE “FISCAL RESPONSIBILITY COUNCIL” IN THE FISCAL RESPONSIBILITY BILL, 2018, TO ASSIST WITH

- 2ND LEVEL OF VETTING OF APPLICATIONS FOR NPO STATUS
- CONSULTATION ON CONSIDERATION FOR SUSPENSION/DISCIPLINE
- FACILITATE INFORMAL GROUPS TOWARD FORMALIZATION
- FACILITATING PUBLIC EDUCATION / BUILD FUNDING & TECHNICAL SUPPORT STRATEGIES TO SUSTAIN THE NGO COMMUNITY
- CONSULTATION ON REGULATIONS AND ENACTMENT
- STIPENDS AND FUNDING

SUGGESTIONS TO STRENGTHEN THE NPO BILL

PROTECTION OF CONSTITUTIONAL RIGHT FOR INFORMAL SECTOR

ALLOW INFORMAL ORGANIZATIONS FOR TIME & SCOPE LIMITED OPERATIONS

- GROUPS MUST MAKE BASIC DECLARATION OF PURPOSE AND TIMELINE (SHORT TERM EFFORTS CRT, STEAK OUT, MEET DISEASE.
- PROTECTS FREEDOM OF ASSEMBLY
- PROVIDES TIME AND OPPORTUNITY FOR SMALL GROUPS TO GET STARTED

SUGGESTIONS TO STRENGTHEN THE NPO BILL

INCENTIVES FOR NPOS

- BUSINESS LICENSE REBATE FOR DONATIONS OF \$5,000 OR FROM COMPANIES
- NPO HAS PRIORITY TO APPLY FOR CROWN LAND
- APPLY FOR UB AND BTVI SCHOLARSHIPS FOR STAFF
- NEW DEVELOPMENTS MANDATE TO SUPPORT A LOCAL NPO IN HOA
- A PERCENTAGE OF DORMANT FUNDS IN NIB
- APPLY FOR GOVERNMENT GRANTS
- VOLUNTEER GOVT EMPLOYEES GET TIME OFF
- ABLE TO APPLY FOR DUTY FREE EQUIPMENT
- DUTY FREE FOR FUNDRAISING ACTIVITIES

SUGGESTIONS TO STRENGTHEN THE NPO BILL

2. INTERPRETATION. “REGISTRAR”

NO PROVISION MADE TO STRENGTHEN THE REGISTRAR TO RECEIVE THOUSANDS OF APPLICATIONS

5. POWERS OF THE MINISTER.

THE MINISTER MAY GIVE GENERAL POLICY DIRECTIONS TO THE REGISTRAR RELATING TO THE EXERCISE OF THE REGISTRAR’S FUNCTIONS AND THE REGISTRAR SHALL COMPLY WITH SUCH DIRECTIONS. WE BELIEVE THESE POWERS ARE TOO WIDE AND HENCE THE NEED FOR AN ADVISORY COUNCIL

SUGGESTIONS TO STRENGTHEN THE NPO BILL

7. REGISTRATION OF NON-PROFIT ORGANISATIONS.

(1) A NON-PROFIT ORGANISATION SHALL NOT CARRY OUT OPERATIONS UNLESS IT IS REGISTERED UNDER THIS ACT - WE RECOMMEND AS PER THE PRECEDENT APPLYING TO THE REGISTRATION OF NEW FOR PROFIT CORPORATIONS TO BE APPROVED WITHIN 14 DAYS OR FAILING THAT THE NPO CAN OPERATE OR ASSUME OF ACCEPTANCE.

10. RESTRICTION ON NAME OF NON-PROFIT ORGANISATION.

THREE SUBCLAUSES RELY ON THE OPINION OF THE MINISTER, WHICH COULD BE OPEN TO ABUSE. WE RECOMMEND TIGHTER LANGUAGE

SUGGESTIONS TO STRENGTHEN THE NPO BILL

10. RESTRICTION ON NAME OF NON-PROFIT ORGANISATION.

(3) A NOTICE ISSUED IN ACCORDANCE WITH SUBSECTION (2) SHALL SPECIFY THAT THE NON-PROFIT ORGANISATION SHALL CHANGE ITS NAME TO A NAME THAT THE REGISTRAR DEEMS APPROPRIATE

WE RECOMMEND THAT THE NPO BE GIVEN THE OPTION TO CHOOSE A NAME RATHER THAN FOR THE REGISTRAR TO SPECIFY THE NEW NAME

SUGGESTIONS TO STRENGTHEN THE NPO BILL

11. CANCELLATION OR SUSPENSION OF REGISTRATION.

(2) WHERE THE REGISTRAR OR THE ATTORNEY-GENERAL DETERMINES THAT AN INVESTIGATION INTO THE OPERATIONS OF A NON-PROFIT ORGANISATION IS REQUIRED, THE REGISTRAR MAY SUSPEND THE REGISTRATION OF THE NON-PROFIT ORGANISATION DURING THE PERIOD OF THAT INVESTIGATION.

OPEN TO ABUSE. THERE HAS TO BE DUE CAUSE FOR THIS AND PROCEDURES SPELLED OUT AND A TIMEFRAME FOR AN INVESTIGATION TO TAKE PLACE.

SUGGESTIONS TO STRENGTHEN THE NPO BILL

11. CANCELLATION OR SUSPENSION OF REGISTRATION.

4 (B) WILL BE CANCELLED OR SUSPENDED, AT THE END OF THIRTY DAYS FROM THE DATE OF SUCH NOTICE OR WITHIN SUCH OTHER PERIOD AS THE REGISTRAR DETERMINES.

CSO SHOULD BE DIRECTLY NOTIFIED FORMALLY IN WRITING THAT THE REGISTRAR/COMMISSION IS MINDED TO CANCEL THEIR REGISTRATION (GIVING REASON(S)) AND A TIME FRAME TO APPEAL. THE TIMEFRAME SHOULD BE INCREASED FROM THE CURRENT LEVEL TO AT LEAST 60 DAYS (SEE S. 126(3) OF THE INSURANCE ACT). SUCH APPEAL SHOULD BE TO A COMMISSION/BOARD.

SUGGESTIONS TO STRENGTHEN THE NPO BILL

11. CANCELLATION OR SUSPENSION OF REGISTRATION.

(5) BEFORE EXERCISING HIS POWERS TO CANCEL OR SUSPEND UNDER THIS SECTION, THE REGISTRAR SHALL GIVE A NON-PROFIT ORGANISATION AN OPPORTUNITY TO SHOW CAUSE, IN WRITING, WHY ITS REGISTRATION SHOULD NOT BE CANCELLED OR SUSPENDED.

CLAUSE (5) SHOULD PRECEDE CLAUSE (4) WHICH IS A SHAMING CLAUSE, THAT COULD DAMAGE THE REPUTATION OF THE NPO. INSERT TIME FRAME OF 21 [AS PER CLAUSE 12 (3)] DAYS FOR THE NPO TO RESPOND TO THE ALLEGATIONS. IF THE INVESTIGATION DRAGS ON FOR MONTHS AND MONTHS THE NPO COULD LOSE ITS SPONSORSHIPS AND FAIL.

SUGGESTIONS TO STRENGTHEN THE NPO BILL

12. REMOVAL FROM THE REGISTER.

SUBCLAUSES RELY ON THE OPINION OF THE MINISTER, WHICH COULD BE OPEN TO ABUSE. WE RECOMMEND TIGHTER LANGUAGE

13. DISTRIBUTION OF ASSETS ON REMOVAL FROM REGISTER.

- THE TERM CENTRAL BANK NEEDS TO BE DEFINED
- THE TERM TREASURY NEEDS TO BE DEFINED

SUGGESTIONS TO STRENGTHEN THE NPO BILL

15. POWER TO IMPOSE ADMINISTRATIVE FINES.

(1) THE REGISTRAR MAY IMPOSE AN ADMINISTRATIVE FINE NOT EXCEEDING FIVE THOUSAND NOT EXCEEDING FIVE THOUSAND DOLLARS, IF AFTER INVESTIGATION IT IS PROVEN THAT A NON-PROFIT ORGANISATION HAS FAILED, WITHOUT REASONABLE CAUSE TO PRODUCE FINANCIAL RECORDS.

(2) IN THE CASE OF A CONTINUING BREACH, AN ADMINISTRATIVE FINE NOT EXCEEDING FIVE HUNDRED DOLLARS FOR EVERY DAY THE BREACH CONTINUES SHALL BE IMPOSED ON THE NON-PROFIT ORGANISATION.

THIS IS EXCESSIVE GIVEN THE NATURE OF THE NON PROFIT SECTOR.

SUGGESTIONS TO STRENGTHEN THE NPO BILL

19. OBLIGATION TO MAINTAIN FINANCIAL RECORDS.

(4) A NON-PROFIT ORGANISATION THAT CONTRAVENES SUBSECTION (1) OR (3) COMMITS AN OFFENCE SUMMARY CONVICTION TO A FINE NOT EXCEEDING TEN THOUSAND DOLLARS.

THIS IS EXCESSIVE GIVEN THE NATURE OF THE NON PROFIT SECTOR.

WE RECOMMEND SUSPENSION AND A PERIOD TO RECTIFY BREACH AT WHICH POINT FINES AND PROSECUTION COULD TAKE PLACE.

SUGGESTIONS TO STRENGTHEN THE NPO BILL

22. PRODUCTION OF RECORDS.

(2) THE REGISTRAR MAY GIVE NOTICE UNDER SUBSECTION (1) ONLY WHERE HE HAS REASON TO BELIEVE OR HAS INFORMATION THAT THE NON-PROFIT ORGANISATION IS ENGAGED IN ACTIVITIES THAT ARE IDENTIFIED RISKS. CHANGE "HAS REASON TO BELIEVE" AND REPLACE WITH "HAS REASONABLE GROUNDS"

6) A NON-PROFIT ORGANISATION WHICH FAILS TO COMPLY WITH A NOTICE ISSUED UNDER SUBSECTION (1) COMMITS AN OFFENCE AND IS LIABLE UPON SUMMARY CONVICTION TO A FINE NOT EXCEEDING TEN THOUSAND DOLLARS. EXCESSIVE. SUSPENSION WOULD BE FAIRER.

SUGGESTIONS TO STRENGTHEN THE NPO BILL

22. PRODUCTION OF RECORDS.

(7) A PERSON REQUIRED TO PROVIDE AN EXPLANATION UNDER SUBSECTION (4), COMMITS AN OFFENCE IF HE, WITHOUT REASONABLE EXCUSE, FAILS TO PROVIDE THE EXPLANATION AND SHALL BE LIABLETO A FINE NOT EXCEEDING TEN THOUSAND DOLLARS. THIS IS EXCESSIVE GIVEN THE NATURE OF THE NON PROFIT SECTOR.

28. RIGHT OF APPEAL.

A NON-PROFIT ORGANISATION MAY APPEAL TO THE COURT AGAINST A DECISION OF THE REGISTRAR TO—... PROHIBITIVE. THE RIGHT OF APPEAL SHOULD BE TO A COMMISSION/BOARD INSTEAD OF AN IMMEDIATE APPEAL TO THE SUPREME COURT OF THE BAHAMAS.

QUESTIONS

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