

**DEMOCRATIC REPUBLIC OF TIMOR-LESTE  
GOVERNMENT**

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**DECREE-LAW No. 5/2005  
Of 3 August**

**ON NON-PROFIT-MAKING CORPORATE BODIES**

As a tool for social integration and participation, associativism constitutes a sociological and political phenomenon grounded in the human tendency to live in community, which cannot be overlooked by the public powers.

The role played by associations in the exercise of democracy and of citizenship is undeniable.

Associations allow individuals to recognise themselves in their convictions, deepen their sense of belonging, pursue ideals, carry out useful tasks, make themselves heard, find a place in society, and assist with change.

In organising themselves, individuals assume their social dimension and capacity to intervene, particularly in the areas of environmental protection, youth, women's rights, public health, education, job creation, human rights, among many other things.

Nowadays, NGO (Non-Governmental Organisation) is the designation that corporate bodies are given regardless of whether they have personality or property, thus diverging from the classical dichotomy between association and foundation.

Nonetheless, the ever-increasing importance that non-profit-making corporate bodies are gaining in legal transition calls for the law to lay down the accountability regime such corporate bodies are to abide by. The State should ensure transparency in the management of the funds allocated to such corporate bodies as a state contribution, including funds allocated to them by development partners for the implementation of activities in the framework of the National Development Plan.

Thus, pursuant to paragraph 115.1(e) of the Constitution of the Republic, the Government enacts the following to have the force of law:

**CHAPTER I  
General provisions**

**Article 1  
Scope of application**

1.1. The present law lays down the legal regime for non-profit-making corporate bodies, also known as NGOs (Non-Governmental Organisations).

- 1.2 Non-profit-making corporate bodies or NGOs may be constituted under the form of either an association or foundation.
- 1.3 An association is a corporate body comprised of persons, which does not pursue any profits for its associates and therefore cannot distribute any profits, assets or remainders, or dispose of property owned by the association even in case of winding-up or liquidation.
- 1.4 A foundation is a non-profit-making corporate body, of social interest and comprised of property.
- 1.5 A corporate body is a legal entity to which rights and obligations are assigned.

## **Article 2**

### **Principle of legality**

There shall be constituted only those associations and foundations that are consistent with the law, that do not impinge upon third-party interests, or that do not run counter to public morality and order.

## **Article 3**

### **Acquiring personality**

- 3.1 An Association acquires juridical personality upon filing of its memorandum of association, provided the association cumulatively meets the following requirements:
  - (a) be comprised of at least ten members;
  - (b) its articles of association are in compliance with the present decree-law;
  - (c) prove to have the necessary means for its operation, in accordance with its articles of association.

- 3.2 A foundation acquires juridical personality upon recognition by the competent entity.

## **Article 4**

### **Registered office**

The registered office of a corporate is the one stated in its articles of association or, in the absence of articles of association, the place from where its senior management operates.

## **Article 5**

### **Competence**

- 5.1 The competence of a corporate body covers all rights and obligations required or convenient for the pursuit of its purposes.
- 5.2 Exception is made to any rights and obligations hedged by law or that cannot be separated from individual personality.

**Article 6**  
**Corporate bodies**

6.1 The articles of association of a legal person shall designate its respective organs, among which there shall be a board of directors and an auditing board, both of which comprised of an odd number of officeholders from among whom the chairperson shall be appointed.

6.2 The auditing board is the body responsible for auditing the management accounts and shall ensure the good administration of the property.

**Article 7**  
**Representation**

7.1 The representation of a corporate body, in court and elsewhere, is the responsibility of the person indicated in the articles of association or, in the absence of articles of association, the board of directors or a person appointed by the latter.

7.2 The appointment of representatives by the board of directors may only be invoked before a third party where it can be proved that the latter was aware of such appointment.

**Article 8**  
**Liability of officeholders of organs of a corporate body**

8.1 The obligations and the liability of officeholders of organs of a corporate body in regard to such corporate body shall be defined in its articles of association and, in the absence of articles of association, the provisions of this law shall apply.

8.2 A director of the corporate body shall not dispose of property of that entity for private purposes nor shall he or she enter into a contract with the same entity.

8.3 Exception is made to the final part of subarticle 8.2 where the articles of association provide for the possibility of a director entering into a particular contract with the association once prior authorization has been obtained from the general meeting to do so.

8.4 A director of the corporate body shall not be a bondsman, surety or guarantor of any obligations.

8.5 Members of the managerial organs shall not abstain from voting decisions to be made at the meetings they are attending, and are liable for the losses arising from such decisions, except where they have expressed their disagreement.

## **Article 9 Obligations**

Officeholders of the organs of the corporate body shall:

- (a) perform acts within the limits of the powers deriving from the instructions they have been given;
- (b) provide information as requested in respect of the status of the management;
- (c) promptly report to the competent organs the performance of their tasks or the reason why the tasks could not be performed;
- (d) be accountable as required;
- (e) return any assets received in execution or for the exercise of their functions if these have not been normally used in the discharge of such functions.

## **Article 10 Civil liability of a corporate body**

10.1 A corporate body is civilly liable for acts or omissions by its representatives, agents or proxies where these do not exceed the limits of the powers granted by law or by the articles of association and act strictly upon instructions received.

10.2 A corporate body shall have a formal accounting according to the accepted system and the tax norms.

10.3 An association with a turnover of less than US\$ 12,000 (twelve thousand American Dollars) shall only have a legalised, bound book where to separately record the expenditure, purchases and sales and shall, at the end of every fiscal year, take stock of all operations, specifying the amounts comprising its assets and liabilities.

## **Article 11 Oversight by the State**

Associations and foundations administering funds allocated by the State, benefiting from any form of assistance from the State or receiving funds from development partners for the purpose of implementing any activities included in the National Development Plan, are subject to direct oversight by the Ministry of Planning and Finance.

## **Article 12 Property**

12.1 The property of an association or foundation does not comprise the personal property of its members and shall be exclusively assigned to the pursuit of its objectives.

12.2 An association or foundation may, under the terms of the legislation in force, acquire, administer or transfer such immovable property as is necessary for the direct and immediate achievement of the objectives laid down in its articles of association, and any other

acquisitions may be cancelled at the request of the Public Prosecution Service or a third party concerned.

12.3 The immovable property of an association or foundation may only be disposed of with authorization from the general meeting and in the case of a donation, such a donation shall be valid only if it benefits any entity pursuing public utility or charitable purposes; public utility or charitable purposes shall be previously determined by the Ministry of Planning and Finance.

### **Article 13**

#### **Disposal of assets in case of winding up**

13.1 Where a corporate body has been wound up and there are assets that have either been donated to it or left with any encumbrance or that have been assigned to a certain purpose, the recognising entity shall, in the case of a foundation, allocate such assets with the same encumbrance or purpose, to another corporate body. In the case of an association, the court shall, at the request of the Public Prosecution Service, the liquidators, any associates or interested party, allocate such assets with the same encumbrance or purpose, to another corporate body.

13.2 Assets not covered by subarticle 13.1 shall be disposed of as determined in the articles of association or by decision of its associates, subject to the provisions of specific legislation; in the case of a foundation and in the absence of determination or specific law, the competent entity shall determine that such assets be allocated to another foundation or the State, ensuring, to the extent possible, the achievement of the purposes of the wound-up corporate body; in the case of an association, the court shall, at the request of the Public Prosecution Service, the liquidators, any associates or interested party, determine that such assets be allocated to another corporate body or the State, also ensuring the achievement of the purposes of the wound-up corporate body.

## **CHAPTER II**

### **Associations**

#### **Section I**

#### **Constitution**

### **Article 14**

#### **Memorandum of association and articles of association**

14.1 The memorandum of association shall specify the goods or services the associates contribute to the corporate property, and the name, purpose, registered office, and form of operation of the corporate body, as well as its duration, where the association is not constituted for an indefinite period of time.

14.2 The articles of association may also specify the rights and obligations of the associates, the conditions for their admission, separation and exclusion, as well as the terms of winding-up of the corporate body and consequent devolution of its property.

14.3 In the absence of provisions in the articles of association in respect of the matters enunciated in the subarticle 14.2, the provisions of this decree-law shall apply.

### **Article 15**

#### **Form and publicity**

15.1 An association is constituted by means of a private document or public deed.

15.2 A public deed is required where the assets of the association are regarded as immovable or moveable property subject to registration.

15.3 An association acquires juridical personality upon registration with the competent service of the Ministry of Justice, but it shall take effect in relation to a third party only after the memorandum of association and the articles of association have been published in the official gazette; amendments to the articles of association are equally subject to registration and subsequent publication in the official gazette.

### **Article 16**

#### **First meeting**

16.1 Persons interested in having an association constituted shall hold a first meeting and elect its chairperson, who shall convene and chair the necessary meetings until such a time as the officeholders of the organs of the constituted association take office.

16.2 Each interested person shall have one vote.

16.3 In order for an association to be considered constituted, it is necessary that the number of interested persons who have voted in favour of the establishment thereof and its articles of association meet the quorum requirements established by law, regardless of the number of those who have voted against.

16.4 The memorandum of association and the articles of association shall be signed by the founding members.

16.5 Ten of the signatures affixed to the memorandum of association and the articles of association are required to be notarised.

### **Article 17**

#### **Liability prior to filing the memorandum of association**

16.1 Prior to filing the memorandum of association, all those who have performed acts in the name of the association or who have authorized such acts are jointly and severally liable.

16.2 The remaining members are liable to the extent of the value of the entry or membership fee they have paid.

**Article 18**  
**Officeholders of the organs of the association**  
**and cancellation of their powers**

18.1 Officeholders of the organs are elected by the general meeting, provided the articles of association do not provide for a distinct process of choice.

18.2 The functions of the elected or appointed officeholders may be cancelled, but such cancellation shall not prejudice the rights enshrined in the memorandum of association.

18.3 The articles of association may restrict the right to cancel any functions to the existence of a just cause.

**Article 19**  
**Convening and operating the board of directors and the auditing board**

19.1 The board of directors and the auditing board are convened by their respective chairpersons and may only make a decision where the majority of their officeholders are present.

19.2 Except as otherwise provided by law or the articles of association, decisions are made by a majority vote of the officeholders present, and the chairperson has the right to a casting vote, in addition his or her vote.

**Article 20**  
**Competencies of the general meeting**

20.1 The general meeting shall make all decisions on matters not covered by the scope of responsibilities assigned by law or the articles of association to other organs of the corporate body.

20.2 Removal from office of any officeholder of the organs of the association, the approval of the balance sheet, any amendments to the articles of association, the winding up of the association or authorization for the association to sue any of its directors for any acts performed in the exercise of his or her functions are the exclusive competency of the general meeting.

**Article 21**  
**Convening the general meeting**

21.1 The general meeting shall be convened by the board of directors under such circumstances as provided in the articles of association and, in any case, once a year for the purpose of approving the balance sheet.

21.2 The general meeting may also be convened when required, for a lawful purpose, by a number of associates not less than the one-fifth of all the associates, provided a different number is not determined by the articles of association.

21.3 If the board of directors fails to convene the general meeting where it needs to do so, the general meeting may be convened by any associate.

**Article 22**  
**Forms of convening the general meeting**

22.1 The general meeting is convened by means of a notice affixed at the registered office of the association and where possible by means of notices broadcast on the radio or any of the local newspapers, no less than eight (8) days prior to the meeting, indicating the date, time and venue of the meeting, as well as its agenda.

22.2 Decisions made on matters not on the agenda may be cancelled, except where all associates in attendance agree that such matter(s) be added on to the agenda.

22.3 The attendance of all associates shall remedy any irregularities, provided none of the associates opposes the holding of the general meeting.

**Article 23**  
**Functioning**

23.1 The general meeting may not make a decision, after issuing a first convening notice, without the presence of at least one half of its associates.

23.2 Except as provided in subarticles 23.3 and 23.4, decisions are made by an absolute majority vote of the associates present.

23.3 A decision to amend the articles of association requires a yes vote of three-fourths of the number of the associates present.

23.4 A decision to wind up or to extend the duration of the corporate body requires the yes vote of three-fourths of all its associates.

23.5 The articles of association may require a number of votes exceeding that determined in subarticles 23.3 and 23.4.



**Article 24**  
**Decisions contrary to the law or the articles of association**

24.1 A decision made by the general meeting contrary to the law or the articles of association, whether in respect of its object or arising from any irregularities in convening the associates or in conducting the general meeting, may be annulled.

24.2 The nullity of the decision may be challenged within six (6) months, by the board of directors or by any associate who has not voted on the decision.

**Article 25**  
**Protecting third-party rights**

The annulment of a decision made by the general meeting does not prejudice the rights that have been acquired in good faith by a third party in compliance with the annulled decision.

**Article 26**  
**Personal nature of the associate status**

The associate status may be transferred by means of an act between living natural persons or by succession, except as otherwise provided in the articles of association, and an associate may not have another associate exercise his or her personal rights.

**Article 27**  
**Effects of separation or exclusion**

An associate who, by any means, ceases to belong to the association shall not claim for the refund of the fees he or she may have paid and shall forfeit the right to corporate property, without prejudice to his or her liability for all instalments pertaining to the time in which he or she was a member of the association.

**Article 28**  
**Grounds for winding up an association**

28.1 An association may be wound up:

- (a) by means of a decision by the general meeting;
- (b) upon expiry of its duration, if constituted for a definite period of time;
- (c) on any other grounds for winding up the association as provided in the memorandum of association or in the articles of association;
- (d) following the death or disappearance of all of its associates;
- (e) following a court decision declaring its insolvency.

28.2 An association may also be wound up by means of a court decision at the request of the Public Prosecution Service where:

- (a) its purpose has either been fully achieved or become unachievable;
- (b) its real purpose is not consistent with the purpose expressed in the memorandum of association or in the articles of association;

(c) its purpose is systematically pursued by unlawful or immoral means and its existence comes to be contrary to public order, morality or propriety.

28.3 In the cases referred to in subarticle 28.2, the Public Prosecution Service shall act at its discretion, or at the request of any interested party, to defend state interests and legality.

### **CHAPTER III Foundations**

#### **Article 29 Establishment and revocation**

29.1 A foundation may be established by means of an act between living natural persons or through a will, and the recognition thereof shall, in either case, be regarded as an acceptance of the assets allocated thereto.

29.2 Recognition may be applied for by the founder, an heir or testamentary executor, or be initiated at the discretion of the competent authority.

29.3 Establishment by means of an act between living natural persons shall comprise a public deed and becomes irrevocable once an application for recognition has been filed or the respective process is initiated at the discretion of competent authority.

29.4 A founder's heir is not permitted to revoke the establishment of the foundation, without prejudice to the provisions relating to legal succession.

29.5 The memorandum of establishment of the foundation, where it consists of a public deed, and, in either case, the articles of association, including any amendments thereto, shall not take effect in relation to third parties until published in the Official Gazette.

#### **Article 30 Recognising a foundation**

30.1 Recognition is done on a case by case basis and is the competency of the Government and the latter may delegate such competency to a district government representative, where the activity of the foundation is to be confined to the jurisdiction of that representative.

30.2 The recognition of a foundation may only be effected where its purpose is deemed to be of social interest by the competent entity and the assets allocated to the foundation prove sufficient to achieve its intended purpose, and under no circumstance shall the amount of the allocated assets be less than US\$ 50,000 (fifty thousand American Dollars).

30.3 Where the foundation fails to be recognised due to under-capitalisation, the establishment thereof becomes null and void, if the founder is alive; but if the founder is no longer alive, the assets shall be given to an association or foundation pursuing similar purposes as indicated by the competent entity, except as otherwise stated by the founder.

**Article 31**  
**Memorandum of establishment and articles of association**

31.1 The founder shall state in the memorandum of establishment the purpose of the foundation and specify the assets allocated thereto.

31.2 The founder may also provide in the memorandum of establishment or the articles of association for the registered office, organisational structure and operation of the foundation, regulate the terms of its transformation or winding-up, and determine the disposal of its assets.

**Article 32**  
**Articles of association drafted by a person other than the founder**

32.1 In the absence of articles of association drafted by the founder or in the case of omissions, where the foundation has been established through a will, the preparation or completion of the articles of association shall be responsibility of the executors of the will.

32.2 The preparation, in whole or in part, of the articles of association shall be the responsibility of the recognising authority, where the founder has failed to have them done and the foundation has not been established through a will, or where the executors of the will fail to draft the articles of association within one (1) year of the commencement of the succession.

32.3 In preparing the articles of association, the actual or presumed wish of the founder shall be taken into account to the extent possible.

**Article 33**  
**Amending the articles of association**

The articles of association of the foundation may at all times be amended by the recognising authority, on the proposal of the respective board of directors, inasmuch as there is no significant change in the purpose of the foundation and the wish of the founder is not thwarted.

**Article 34**  
**Transformation**

34.1 After consultation with the board of directors, including the founder, if alive, the recognising authority may accord the foundation a different purpose where:

- (a) the purpose for which it was established has been either fully achieved or become unachievable;
- (b) the purpose of the foundation ceases to be of social interest;
- (c) the foundation becomes under-capitalised to realise its intended purpose.

34.2 The new purpose shall be similar, to the extent possible, to the purpose established by the founder.

34.3 There shall be no change in the purpose if the memorandum of establishment prescribes the winding-up of the foundation.

### **Article 35**

#### **Obligations negatively impacting the purposes of the foundation**

35.1 Where the assets of the foundation are burdened with obligations the fulfilment of which might seriously hinder or disrupt the pursuit of the institutional purpose, the recognising authority may, on the proposal of the board of directors, eliminate, curtail or change such obligations, after consultation with the founder, if alive.

35.2 Yet, where an obligation has been the key motive for establishing the institution, the competent authority may consider the fulfilment thereof as the purpose of the foundation, or merge the foundation into another corporate body capable of discharging the obligation at the expense of the merged assets, without prejudice to that corporate body's own purposes.

### **Article 36**

#### **Grounds for winding up a foundation**

36.1 A foundation may be wound up:

- (a) upon expiry of its duration, if constituted on a temporary basis;
- (b) on any other grounds for winding up the foundation as provided in the memorandum of establishment;
- (c) by means of a court decision declaring its insolvency.

36.2 A foundation may also be wound up by the recognising authority where:

- (a) its purpose has either been fully achieved or become unachievable;
- (b) its real purpose is not consistent with the purpose expressed in the memorandum of establishment;
- (c) its purpose is systematically pursued by unlawful or immoral means; and
- (d) its existence comes to be contrary to public order.

### **Article 37**

#### **Declaring the winding-up of a foundation**

Where any of the grounds provided in subarticle 36.1 above arise, the board of directors of the foundation shall report the fact to the recognising authority, in order for the latter to declare the winding-up thereof and take any action deemed advisable for the liquidation of its property.

**Article 38**  
**Effects of the winding-up**

38.1 Once the foundation has been wound up, in the absence of specific action taken by the competent authority, the powers of its organs are restricted to the performance of acts strictly necessary for either the maintenance or liquidation of its property or for the completion of outstanding businesses.

38.2 Directors are jointly and severally liable for acts performed outside the scope of application of subarticle 38.1

38.3 The foundation shall only be liable to a third party for obligations incurred in its name by any of its directors if the third party has acted in good faith and the winding-up of the foundation has not been duly publicised.

**CHAPTER V**  
**Foreign Corporate Bodies**

**Article 39**  
**Legality and equality**

39.1 A foreign corporate body shall make proof of its legal existence in the country of origin before it may be registered as a foreign corporate body.

39.2 A foreign association or foundation wishing to carry out activities in Timor-Leste and establish an agency, branch or any other form of representation in this country shall conform itself to the present law and all other legislation in force, namely, producing proof that it has sufficient assets for the activities it proposes to carry out.

**Article 40**  
**Registration**

40.1 It is incumbent upon the legal representative of the foreign corporate body to lodge the registration application with the registry accompanied by the documents required.

40.2 The legal representative of the foreign corporate body shall be appointed in accordance with the articles of association and shall act in its name, provided he or she makes proof of legal residence in Timor-Leste.

**Article 41**  
**Registration papers**

41.1 Registration of a foreign corporate body with the registry is done by filing documents that prove that:

- (a) the corporate body is constituted in accordance with the laws of the country of origin;

- (b) it has a permanent representative in Timor-Leste with powers of representation and the necessary competencies to carry out the activities of the corporate body;
- (c) it has the means required for its operation and the activities it proposes to carry out.

41.2 The corporate body shall also file a certified copy of its articles of association with the translation, into one of the official languages of Timor-Leste, of an extract of its memorandum of association, stating the name, registered office, purposes, duration, key requirements for admission, removal from office or expulsion of associates; and such a translation shall be approved by the National Institute of Linguistics.

#### **Article 42** **Cancelling a registration**

42.1 The National Directorate of Registries and Notarial Services, Ministry of Justice, may order that the registration of a foreign corporate body be cancelled where such a corporate body carries out activities that are contrary to the law, impinge upon the rights of, or cause damage to, a third party or the State.

42.2 The National Directorate of Registries and Notarial Services shall to this end consult with the representative of the corporate body and shall set a 5-day deadline for the latter to justify its operations after which it shall be given a deadline of another 15 days for producing proof.

42.3 Upon completion of this process, the National Director of Registries and Notarial Services shall decide within 30 days.

42.4 A decision by the National Director of Registries and Notarial Services may be appealed against to the Minister of Justice who shall make a final decision.

#### **Article 43** **Regularising a foreign corporate body**

Foreign corporate bodies, their branches, agencies or representative offices operating in Timor-Leste upon the entry into force of this decree-law shall be accorded a deadline of six (6) months in which to conform themselves to the law.

### **CHPATER V** **Irregular associations and ad hoc committees**

#### **Article 44** **Organisation and administration**

44.1 To the internal organisation and administration of associations without juridical personality are applicable rules established by their associates and, in the absence of such rules, the legal provisions relating to associations, except those that presuppose the personality of such associations.

44.2 Restrictions imposed on the normal powers of the directors may only be invoked before a third party where the latter was or should have been aware of such restrictions.

44.3 Article 26 shall apply to the separation of associates.

#### **Article 45 Common Fund**

45.1 Contributions from associates and any assets acquired therewith shall constitute the common fund of an association.

45.2 No associate shall demand the partition of the common fund and no creditor of any of its associates shall, for the duration of the association, have the right to have the fund judicially deposited.

#### **Article 46 Grants**

46.1 Grants to associations without juridical personality are considered to have been made to their respective associates in that capacity, except where a bequest or donation is conditioned by the grantor upon the acquisition of juridical personality; in this case, if juridical personality is not acquired within one (1) year, such a bequest or donation shall be forfeited.

46.2 Assets bequeathed or donated to an association without juridical personality shall accrue to the common fund, regardless of any other act of transfer.

#### **Article 47 Liability for debts incurred**

47.1 The common fund is liable for any debts validly incurred in the name of the association or, in the event of non-existence or under-capitalisation of such a fund, liability rests with the assets of the person who has incurred such debts; where the act has been performed by more than one person, the persons concerned are jointly and severally liable.

47.2 In the event of non-existence or under-capitalisation of the common fund or of assets owned by the associates directly liable, creditors may take action against the remaining associates who shall be liable in proportion to their respective inputs to the common fund.

47.3 The common fund shall be represented in court by those who have incurred the debt.

#### **Article 48 Ad hoc committees**

Committees established for the purpose of carrying out a rescue or charity plan or promoting the execution of public works, monuments, festivals, exhibitions, commemorations or similar acts, shall be subject, except otherwise provided by law, to the

articles below, if they fail to apply for recognition of the personality of the association or if they fail to obtain recognition.

**Article 49**  
**Liability of organisers and directors**

49.1 Committee members and those in charge of the administration of its funds shall be personally and jointly liable for the maintenance of the funds appropriated and for their allocation to the announced purpose.

49.2 Committee members shall also be personally and jointly liable for debts incurred in the name of the committee.

49.3 Contributors may only claim for the refund of the contributed amount where, for whatever reason, the purpose for which the committee has been established is not achieved.

**Article 50**  
**Use of assets for another purpose**

50.1 If the funds raised are insufficient to achieve the announced purpose, or this proves to be unachievable, the assets shall be used as provided in the memorandum of association of the committee or in the announced programme.

50.2 Where no use is provided and the committee does not want to use the assets for a similar purpose, it is the responsibility of the administrative authority to provide for the disposal of such assets, having regard to the intention of the contributors to the extent possible.

**CHAPTER VI**  
**Transitional and final provisions**

**Article 51**  
**Validating pre-existing articles of association**

Provisions relating to the articles of association governing associations, foundations and NGOs constituted under previous legislation, which are not in compliance with the law, are considered automatically repealed and superseded by the provisions of this decree-law, without prejudice to any amendments as may be decided in the articles of association.

**Article 52**  
**Setting up the registry of corporate bodies**

52.1 The Ministry of Justice shall, within ninety (90) days, set up the corporate bodies' registry with the National Directorate of Registries and Notarial Services, and district branches shall not be precluded from being subsequently opened as may be deemed advisable.



52.2 The record of a corporate body consists of a set of documents, certified copies of the deed of establishment, articles of associations and amendments thereto, including credentials issued to or in the name of the corporate body, its managers or directors, in addition to a list of books and files deemed necessary.

**Article 53**  
**Registration matters**

The following entities and acts are recorded in the corporate bodies' registry:

- (a) national associations, foundations and NGOs;
- (b) foreign associations, foundations and NGOs authorised to operate in Timor-Leste;
- (c) documents relating to the appointment of representatives, managers, directors and members of the corporate body;
- (d) all other acts subject to registration.

**Article 54**  
**Public character of the registry**

54.1 The registry is open to the public and any party concerned may access it and apply for the issuance of a certificate of registration, without the need to undergo any other formalities.

54.2 The National Director of Registries and Notarial Services is responsible for overseeing all administrative and legal aspects of the registry and is therefore prohibited from processing or authorising any instruments subject to entry in the registry.

**Article 55**  
**Tax and customs benefits**

Tax and customs benefits shall be the subject of autonomous legislation.

**Article 56**  
**Repealing previous legislation and entry into force**

56.1 All previous legislation concerning non-profit-making corporate bodies whether or not these have been constituted in the form of associations or foundations is hereby repealed.

56.2 This present law shall come into force fifteen (15) days upon publication in the Official Gazette.

Approved by the Council of Ministers on 20 June 2005.

The Prime Minister

[Signed]  
(Mari Bim Amude Alkatiri)

Promulgated on 25 July 2005.

To be published.

The President of the Republic

[Signed]  
(Kay Rala Xanana Gusmão)