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In accordance with the provisions of Article (35) of NGO Law number (12) of 2010, the following directions were hereby issued:-

No. (12) of 2010

Directions on facilitating execution of NGO Law number (12) of 2010

Article 1- Local NGO shall be established following:-

First. A request letter to be submitted to the Office of Non-Governmental Organizations, signed by at least three (3) of the founders and includes the following:

- A. The official name of the organization in either Arabic or Kurdish and in English language.
- B. Address of the location to be utilized as the organization's headquarters.
- C. Full Name of each of the founders, their phone numbers and e-mails.

Second. The following items should be attached to the establishment request letter:

- A. The established statement signed by the founders.
- B. A copy of the Iraqi birth certificate and national Identification card of at least three (3) founding members and a valid residence card for foreigners.
- C. The organization's bylaw.
- D. A proof by the competent administrative unit certifying the address of the organization.
- E. Certificate of registration of the legal entity.
- F. Names of the founders authorized by law to represent and register the organization, and to answer queries on the organization's registry and establishment, and means of contacts with them.

Article 2 – Office of Non-Governmental Organizations shall:

First. Verify that any of the founding members is not convicted for a non-political crime or misdemeanor involving moral turpitude in coordination with the relevant authorities.

Second. Receive all the documents under Article (1) of these directions and register establishment request letter.

Third. Decide on the establishment request letter within seven (7) days from the date of registration, otherwise the request shall be considered accepted.

Article 3 -

First. Should establishment request letter is accepted, the organization shall submit the registration application to the Office within thirty (30) days from the date of acceptance of its request or considered to be accepted; otherwise the request shall be deemed rejected.

Second. The following should be presented with the registration application:

- A. Registration Form set up by the Office included the required information.
- B. Minutes of the Board election certified by the founders and a lawyer recognized by a valid identification issued from the Bar or the decision of the Board of Directors appointment signed by the competent authority in accordance with the organization's bylaw. A copy of civil identification card and birth certificate of the board of directors along with contact information should be attached to the election minutes or decision of appointment..

Article 4- The Office shall issue the organization certificate of registration within thirty (30) days from the date of receiving registration application that covers the required information and documents.

Article 5 - A branch of foreign non-governmental organization shall be registered by.

First. Submitting a request letter to the Office of Non-Governmental Organizations for the purpose of registration including:

- A. Organizations' name.
- B. Address of the branch of the organization working in Iraq certified by the concerned administrative unit.
- C. Full Name and address and phone numbers of the branch staff members of the organization residing in Iraq.

Second. The following documents should be attached to the registration application:

- A. Copy of the Iraqi birth certificate, civil identification card, and criminal record of each local employee along with a copy of the passport and residence document for international staff.
- B. Bylaw of the mother NGO.

- C. A duly documentary proof that the foreign mother NGO is registered as a not-for-profit non-governmental organization in its original country. The documentary proof should be authenticated by the Permanent Mission of Iraq in the original country of the mother organization and by the Iraqi Ministry of Foreign Affairs
- D. A detailed activity report of the mother NGO outside Iraq.
- E. A detailed activity statement of the organization branch that seeks to implement in Iraq with implementation mechanisms.

Third. The documents and the information required set out in item (first) of this article should be translated into Arabic and approved by the Iraqi Translators Association or any other official body.

Article - 6 -

First. It is not permissible for a non-governmental organization to operate before a registration certificate is issued, or after a decision to suspend it, or a judicial decision to disband it.

Second. It is not permissible for a non-governmental organization to engage in a profitable or political activity.

Article 7- NGO shall operate in areas set out in its bylaw, including:

First. Provision of humanitarian assistance and relief projects and other charity work.

Second. Human rights advocacy and awareness.

Third. Educational and cultural activities.

Fourth. Health and environmental protection.

Fifth. Civil society development.

Sixth. Any other non-for-profit or political activity.

Article 8 - NGOs are prohibited from practicing:

First. Commercial businesses for the purpose of distributing funds among its members for personal benefit or use NGO for tax evasion.

Second. Fund-raising for senior political and professional positions candidates or provision of financial support to them directly or indirectly.

Article 9 - Each competent individual can become a member in a number of NGOs but can not fully chair more than one NGO.

Article 10 - NGOs can bid and attend auctions advertised by public authorities if items or required service in the tender are within the work field of the NGO. Revenues from these bids and auctions shall be recorded as the NGO resources to cover its main activities to achieve its goals.

Article 11- NGO shall submit a property-ownership or after-registration property owned statement to the Office to identify the level of need to these properties to implement its activities.

Article 12- NGO which pursue public benefit designation shall abide by the following:-

First: Bylaw should include objectives and projects that fulfill clear public interest.

Second: Objectives should be unified and consistent with the relevant projects implemented by the organization and their continuity.

Third: Should provide an authenticated letter from the relevant government sector states that the organization implements its projects in accordance with the existing law.

Fourth: Its ownership of buildings shall be limited to its capacity to run the premises meant for public interest.

Fifth: Should have 3 consecutive years of actual activity after registration in accordance with the exiting law and that its field of work should be related to public interest that it aims to achieve.

Sixth: Its record should be free from violations and breaches.

Seventh: People in charge of the NGO should be highly qualified and of long experience to run the organization according to its objectives.

Article 13- NGO shall submit to the Office by the end of each year one financial report including a description of the organization funding, its financial transaction and final accounts.

Article 14- The Office shall coordinate with Board of Supreme Audit to perform an audit to the financial statements of the NGO if it turns that its statements are not accurate and were subject to manipulation. A 30-days notice shall be submitted to the organization from the date of auditing.

Article 15- These directions shall be binding as of the date they are published in gazette.