

Law on Associations and Foundations

CONSOLIDATED TEXT [1](#)Law on Associations and Foundations ("Official Gazette of the Republic of Macedonia" no. 52/2010 and 135/2011).

I. GENERAL PROVISIONS

1. Subject of the Law

Article 1

This Law shall regulate the manner, the requirements and the procedure for establishment, registration and termination of associations, foundations, unions, organizational forms of foreign organizations in the Republic of Macedonia, the available assets, the supervision, the status changes and the status of organizations of public interest.

Article 2

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

2. Meaning of the terms used in this Law

Article 3

The terms used in this Law shall have the following meaning:

1. "Organization" is any association, foundation, union, as well as any organizational form of foreign organization, and any other form of association, registered in accordance with the provisions of this Law;
2. "Activity" is an activity classified according to the National Classification of Activities by which the organizations achieve their goals as defined by the statute;
3. "Articles of incorporation" is the act by virtue of which the organization is established;
4. "Assets" of the organization are all the ownership and other real rights that the organization acquires over the movable and immovable items and the rights which the founders have invested in the organization and which the organization has acquired through its operations;
5. "Statute" is an act that regulates the activity, the organizational structure and the functioning of the organization;
6. "Status changes" mean acquisition, merger and division of the organization in the manner and under the conditions determined by this Law;
7. "Other acts" are the acts that regulate the relations not regulated by the articles of incorporation or by the statute (rulebook, decision, rules of procedure, program and other acts);

8. "Supervisory body" is the body (supervisory body, audit commission or controller) whose activities are related to the supervision over the operation of the organization;
9. "Initial assets" are money, items and/or rights the founder gives over and transfers to the foundation during the establishment procedure;
10. "Representative" is a person or body within an organization (representative of an association, director of a foundation or body determined by a statute) whose rights, authorizations and responsibilities are related to the management of the organization and the representation of the organization in accordance with law;
11. "Decision making without presence" is a way by which the members of the bodies declare themselves, without holding a session of the body or without the presence of a member of the body, via phone conference, signing of the act or in any other way regulated by the statute of the organization;
12. "Verified statement/consent" is an act containing a signature verified at a notary;
13. "Person" is any natural person and legal entity, unless indicated that it is a natural person or a legal entity;
14. "Foreign organization" in terms of this Law, is a foreign or international association, foundation or other form of organization established for the purpose of fulfilling a common goal which does not include profit generation and is established in line with the legal system of the foreign state;
15. "Foreign natural person" is a person whose permanent or temporary place of residence is in the Republic of Macedonia;
16. "Public interest organization" is an organization having acquired the status of a public interest organization in accordance with this Law;
17. "Conflict of interests" refers to conflict of powers and duties regarding the operations of the organization with the private interest of the person vested with powers and duties, where the private interest affects or may affect the exercise of the powers and duties relating to the operations of the organization, and
18. "Goal" of the organization is a projected result or state the organization is supposed to achieve.

3. Right to association

Article 4

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

(2) The establishment of an organization shall be forbidden if the program and its actions are directed towards violent destruction of the constitutional system of the Republic of Macedonia,

encouragement and incitement to military aggression and instigation of ethnic, racial or religious hatred or intolerance, if it undertakes terrorism-related activities, activities against the Constitution or law and violate the freedom and rights of other persons.

4. Associating of organizations

Article 5

(1) Two or more organizations may be associated in a union or in another form of association which may acquire the capacity of a legal entity by registering in accordance with this Law.

(2) Organizations may be members of international organization or may in any other manner cooperate with them.

(3) Organizations, associating in a union or in another form of association, shall not lose their capacity of a legal entity by the act of associating.

5. Acquiring the capacity of a legal entity (legal subjectivity)

Article 6

(1) Organizations shall acquire the capacity of a legal entity by being entered in the register kept by the Central Register of the Republic of Macedonia (hereinafter: the Register).

(2) Associations and foundations cannot be transformed into other types of legal entities.

6. Duration of organization's operation and reliefs

Article 7

(1) If the articles of incorporation, that is, the statute of the organization does not determine the duration of the organization, it shall be considered that the organization is established for an indefinite period of time.

(2) Organizations shall have tax and customs duty reliefs in accordance with law.

7. Name of organization

Article 8

(1) Any organization registered in accordance with the provisions of this Law shall have a name and abbreviation, if envisaged by the statute and entered in the Register.

(2) The name and the abbreviation of the organization shall be clearly distinct from the names of other organizations entered in the Register.

(3) The name of:

- an association shall contain the word association or other expression with similar meaning determined in the statute of the association,
- a union shall contain the word union or other expression with similar meaning determined in the statute of the union and
- a foundation shall contain the word foundation or other expression with similar meaning determined in the statute of the foundation.

(4) The provisions of the law regulating the business name of a trade company shall apply to issues which are not regulated by this Law.

8. Use of the word “Macedonia” or the name of a local self-government unit

Article 9

(1) The word “Macedonia” and its derivations as well as abbreviations may be contained in the name of the organization only by approval from the Ministry of Justice.

(2) If the name of the organization contains words with the name of the municipality, i.e. the City of Skopje, an approval shall be given by the competent body of the municipality, of the municipalities in the city of Skopje and the City of Skopje.

II. BASIC PRINCIPLES

1. Independence

Article 10

The organizations shall be independent in their governance, determination and achievement of the goals and performance of the activities as determined in their statute, in accordance with the Constitution or law.

2. Publicity and transparency

Article 11

(1) The work of the organization shall be public.

(2) Publicity in the work of the organization shall be accomplished by transparent publishing of statutes and other bylaws of the organization, in accordance with the statute of the organization.

3. Non-profitability

Article 12

(1) Organizations cannot be established for the purpose of profit generation.

(2) Organizations may perform activities that generate profit only if such activity is related to the goals determined by the statute.

(3) If the operations of the organizations generate profit, such profit has to be used for achieving the goals determined by the statute.

(4) The generated profit referred to in paragraph (3) of this Article cannot be distributed among the founders, members, members of the bodies, directors, employees or any other person related thereto.

4. Non-party activities

Article 13

(1) Organizations cannot perform activities for a political party, i.e. cannot provide direct or indirect financing to a particular political party and influence the elections.

(2) Influencing elections, in terms of paragraph (1) of this Article, shall be considered participation of the organizations in elections and election campaign for a particular political party and direct or indirect financing of election campaign of a political party.

5. Initiatives in public life

Article 14

Organizations may freely declare and promote their views and opinions regarding issues of their interest, raise initiatives and participate in forming the public opinion and policy creating.

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 minimum five founders, three of whom need to have permanent or temporary place of residence, i.e. head office on the territory of the Republic of Macedonia.

(3) A citizens association may be established by juveniles at the age of 15 by providing a statement of consent for establishing an association from their legal representative, for the purposes for which the association is being established, in accordance with law.

2. Establishment

Article 16

(1) An association shall be established at a founders' assembly.

(2) The founders' assembly shall adopt articles of incorporation, program, statute and shall elect the bodies of the association.

3. Articles of incorporation

Article 17

(1) The articles of incorporation shall contain:

- the name, head office and address of the association,
- the name, address or head office and personal identification number of the founders of the association, and
- the goals of the association.

(2) The articles of incorporation or a part thereof may be altered, only if the founders have expressed their willingness for such alteration 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:

- the name and head office,
- the goals of the association,
- the activities for achieving the goals,
- the manner of making a decision for becoming a member, for exclusion and termination of membership in the association,
- the rights, obligations and responsibilities of the members,
- the types of bodies and their composition, the manner of election and dismissal, the duration of the term of office of the members in the bodies and the manner of decision making,
- the representation by law,
- the manner of acquiring and disposing with assets,
- the manner of adopting financial and other reports,
- the manner of establishing publicity and reporting of the work,
- the manner of adopting and amending the statute,
- the manner of deciding upon status changes and termination of the association,
- the manner of adopting plans and programs,
- the management of funds and/or assets in case of termination of the association, and
- other issues determined by law.

(3) The statute of the association may as well regulate:

- the logo and the symbol of the association,
- the internal organizational forms (subsidiaries, local offices and alike), if any,
- the manner of adopting other bylaws,
- the conflict of interests,

- the manner of resolving disputable issues and
- other issues significant for the work of the association.

5. Membership in association

Article 19

- (1) The membership in an association shall be voluntary.
- (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 may be a member of the association regardless of his/her age, in accordance with the statute.
- (4) A juvenile person at the age of 14 may become a member of the association by giving a signed statement of consent from his/her legal representative for the purpose of becoming a member of the organization, in accordance with law.
- (5) Persons with limited legal capacity or persons deprived of the legal capacity may become members of the association by providing a signed statement of consent from their legal representative for the purpose of becoming a member of the organization, in accordance with law.

6. Directory of members

Article 20

- (1) The association shall keep a directory of its members and records of the members of the bodies.
- (2) The data referred to in paragraph (1) of this Article shall be updated at least once in every two years.
- (3) The associations shall guarantee the anonymity of personal data, if so requested by the members.
- (4) The data referred to in paragraph (1) of this Article shall be protected in accordance with the regulations on personal data protection and classified information.

7. Governance of the association

Article 21

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

8. Assembly of an association

Article 22

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

(2) The statute may determine the manner of representing the association's members in the assembly of the association, through its elected representatives.

9. Competence of the assembly

Article 23

The assembly shall:

- adopt the statute, program and other acts,
- adopt the annual work report and the financial report and shall publish them on its web site,
- submit the financial report to the competent state administration body, i.e. to the body of the municipalities, the municipalities of the city of Skopje and the City of Skopje in cases when it uses funds from the Budget of the Republic of Macedonia, i.e. budgets of the local self-government units,
- decide on change of the association's goal,
- decide on the internal organization and organizational forms of the association's bodies,
- elect and dismiss the members of the bodies,
- decide on the status changes of the association,
- decide on the termination of the association by two-thirds majority vote of all the members of the association, and
- perform other activities in accordance with the statute and the associations' acts.

10. Work of the assembly

Article 24

(1) The assembly shall work in sessions.

(2) As a rule, the assembly shall hold its sessions at least once a year, and the statute of the association may determine a time period shorter than one year for holding a session.

(3) An extraordinary session of the assembly may be held upon a written request of one third of the association's members.

(4) The extraordinary session of the assembly referred to in paragraph (3) of this Article shall be held within a period of 30 days as of the day of submission of the request for holding the session, at the latest.

(5) The manner of convening the assembly, the work and the decision making and the decision making without presence shall be regulated by the statute of the association.

11. Representative of an association

Article 25

(1) The association shall have one or more persons authorized for representing the association (hereinafter: representative), elected, i.e. appointed in a manner determined by the statute.

(2) Representative of an association may be a natural person with capacity to contract, with permanent or temporary residence on the territory of the Republic of Macedonia, in accordance with law.

(3) The rights and obligations shall be performed by the representative of the association in accordance with the law, the statute or the acts of the association.

12. Other bodies of the association

Article 26

Other bodies of the association may be anticipated by the statute.

IV. FOUNDATIONS

1. Establishment

Article 27

(1) A foundation shall be a legal entity established for the purpose of achieving a goal by means of acquiring and managing of assets and funds, in accordance with this Law.

(2) The foundation shall be established with initial assets amounting at least Euro 10.000 in Denar counter-value according to the middle exchange rate of the National Bank of the Republic of Macedonia, expressed in money, securities or other assets on the day of submission of the act for entry in the Register.

(3) If the registration of the foundation is determined by a will and it has not been registered within a period of 60 days, the initial assets shall be distributed in accordance with law.

2. Founders of foundation

Article 28

(1) A foundation shall be established by one or more founders.

(2) Natural persons and legal entities may be founders of the foundation.

(3) Foundation shall be established by articles of incorporation or as a result of a last will expressed in a testament or legacy.

3. Articles of incorporation

Article 29

(1) The foundation's articles of incorporation shall contain:

- the name and the head office of the foundation,
- the name, address and head office and personal identification number of the citizen or personal

identification number of the founder of the foundation,

- the goals of the foundation, and
- the amount of the initial assets by which the foundation is established, expressed in money for each founder separately.

(2) The articles of incorporation may as well contain other provisions on establishment and operation of the foundation, as well as on the right of the founder to decide upon changes of the goal, the name, the manner of adopting amendments of the statute and the termination of the foundation.

(3) The articles of incorporation shall be signed by the founders.

4. Participation in governing

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:

- the name and head office of the foundation,
- the goals of the foundation,
- the activity for achieving the goals of the foundation,
- the 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 office of the bodies' members and the manner of decision making,
- the legal representation,
- the manner of acquiring and disposing with the assets,
- the manner of adopting business, financial and other reports,
- the manner of establishing publicity and transparency of the work,
- the manner of adopting and amending the statute,
- the manner of deciding upon status changes and termination of the foundation,
- the management of the assets of the foundation in case of termination of the foundation,
- the manner of adopting plans and programs, and
- other issues determined by law.

(3) The statute of the foundation may as well regulate:

- the logo and the symbol of the foundation,
- the internal organizational forms of the foundation (subsidiaries, local offices and alike), if any,
- the manner of adopting other acts,
- the conflict of interests, and
- other issues significant for the work and the manner of resolving disputable issues of the foundation.

6. Person responsible for approving the statute

Article 32

(1) The statute shall be prepared and approved with the consent of the founders, unless otherwise determined by the articles of incorporation.

(2) If the foundation is established by a statement in accordance with Article 28 paragraph (3) of this Law, the statute shall be prepared by the executor of the testament, i.e. of the legacy, unless otherwise stated in the last expressed will.

7. Bodies of the foundation

Article 33

(1) The foundation shall have a board and a director.

(2) The statute of the foundation may anticipate other bodies as well.

8. Board of the foundation

Article 34

(1) The board shall be the highest governing body of the foundation.

(2) Upon the establishment of the foundation, the founder shall appoint the board of the foundation, unless otherwise determined by the articles of incorporation 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 the annual work report and the financial report and publish them on its web site,
- submit the financial report to the competent state administration body, i.e. the body of the municipalities, the municipalities of the city of Skopje and the City of Skopje, in the cases when funds from the Budget of the Republic of Macedonia, i.e. budgets of the local self-government units are used,
- decide on change of the goal of the foundation,
- decide on the internal organization and the organizational forms of the foundation,
- elect and dismiss the members of the bodies,
- decide on status changes of the foundation,
- decide on termination of the foundation, and
- perform other activities in accordance with the statute and the acts of the foundation.

(2) The board of the foundation shall have the rights referred to in paragraph (1) of this Article, unless the founder has retained these rights for itself according to the articles of incorporation or the statute of the foundation.

10. Management of the foundation

Article 36

(1) A director shall manage the foundation.

(2) The foundation may have one or more directors authorized for representation of the foundation, elected in a manner determined by the statute.

(3) A director can be a natural person with the capacity to contract, with permanent or temporary residence on the territory of the Republic of Macedonia.

(4) The director shall realize its rights, obligations and responsibilities in accordance with this Law, the statute and the acts of the foundation.

V. ORGANIZATIONAL FORMS OF FOREIGN ORGANIZATIONS

1. Foreign person and foreign organization

Article 37

(1) Foreign persons may be founders and members of an organization, in accordance with this Law.

(2) The persons referred to in paragraph (1) of this Article shall have the same rights and obligations as the domestic persons, unless otherwise determined by law.

2. Foreign organization

Article 38

(1) Foreign organizations may act in the Republic of Macedonia through a subsidiary, office or other organizational form of foreign organizations with head office 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. Articles of incorporation

Article 39

(1) Organizational forms of foreign organizations shall be established by an act of the foreign organization for its establishment in the Republic of Macedonia.

(2) The act referred to in paragraph (1) of this Article shall contain:

- the name and head office of the foreign organization that establishes an organizational form,
- the goal of the foreign organization and the goal of the organizational form of the foreign organization and
- the name and head office of the organizational form of the foreign organization.

(3) The act referred to in paragraph (1) of this Article shall be signed by an authorized person of the foreign organization and shall be verified by a notary.

VI. REGISTRATION

1. Registers

Article 40

(1) The Register shall keep:

- the register of associations and register of unions,
- the register of foundations and
- the register of organizational forms of foreign organizations.

(2) The registers referred to in paragraph (1) of this Article shall be kept in a written form and as a single central electronic database being published on the web site of the Register and shall be entered in the Register of Other Legal Entities.

(3) The form, content and manner of entry and keeping the registers referred to in paragraph (1) of this Article shall be prescribed by the Minister of Justice.

2. Content of the registers

Article 41

(1) The following shall be entered in the registers:

- full name of the organization and its abbreviation, if any,
- head office,
- articles of incorporation,
- date of establishment,
- name, surname and personal identification number of the citizen and personal identification number of the founders,
- date of adoption, i.e. amendment of the statute,
- anticipated time for which the organization is to be established,
- goals and activities,
- name, surname and personal identification number of the representative by law,
- data on organizational units (subsidiaries, office and alike),
- data on the status of the organization of public interest,
- data on status changes,
- data on bankruptcy and liquidation,
- note on initiation of the procedure to prohibit performance of an activity,
- termination of work, and

- number and date of the decision for entry, change of data and decision for deleting the entry from the corresponding register referred to in Article 40 paragraph (1) of this Law.

(2) With regard to foundations, in addition to the data referred to in paragraph (1) of this Article, the initial assets shall be as well entered.

(3) The following shall be as well entered for organizational forms of foreign organizations:

- the state where the foreign organization is registered and the head office of the organization in that country, and
- the name of the organizational form and type of foreign organization in accordance with the regulations of the country where the foreign organization is registered.

(4) The name, surname and personal identification number of the members of the supervisory board shall as well be entered as for public interest organizations.

3. Entry in the Register

Article 42

(1) The entry in the Register shall be done by filing an entry application in a period of 30 days as of the day of adoption of the articles of incorporation, i.e. the decision of the foreign organization for establishing the organizational form of a foreign organization in the Republic of Macedonia.

(2) The entry application shall be filed by the representative.

(3) The associations and foundations shall file the following in order to be entered as referred to in paragraph (1) of this Article:

- articles of incorporation,
- statute,
- program of activities,
- decision on election of the bodies and data on the members of the bodies,
- decision on election of the representative by law including personal data,
- minutes from the founders' assembly or report on the establishment, and
- statement verified by a notary, signed by the representative, confirming that the performance of the activity is in accordance with law and that the conditions for entry have been met.

(4) The following shall be attached to the application for entry in the Register of an organizational form of a foreign organization:

- verified copy of the articles of incorporation of the foreign organization and verified translation of the registration in the foreign country where it has been established or other document confirming that the organization can be active,
- verified copy of the decision and verified translation of the decision of the competent body for founding the organizational form in the Republic of Macedonia,
- copy and verified translation of the statute or other corresponding act,
- program of activities in the Republic of Macedonia,
- verified decision and translation for the election of the bodies including personal data of the persons being members of the bodies,
- verified translation of the decision and the decision for election of legal representative including the personal data, verified copy of that person's identification documents and document for

regulated stay, i.e. permanent residence in the Republic of Macedonia and
- verified translation of the decision for a person authorized by the legal representative for registering the organizational form of the foreign organization in the Republic of Macedonia.

4. Decision on entry

Article 43

(1) The Register shall be obliged to adopt a decision on entry in the proper register referred to in Article 40 paragraph (1) of this Article in a period of five days as of the day of filing the entry application.

(2) The decision on entry in the relevant register referred to in Article 40 paragraph (1) of this Law shall be delivered to the applicant in a period of three days as of the day of adoption of the decision.

(3) The decision on entry in the Register shall be delivered together with a copy of the statute verified with a seal of the Register.

(4) The organization shall acquire the capacity of a legal entity with the entry in the relevant register referred to in Article 40 paragraph (1) of this Law.

Article 43-a

(1) If the Register does not issue the decision, i.e. does not adopt a decision to reject the request in the time period determined in Article 43 paragraph (1) of this Law, within a period of three working days after the expiry of the referred time period, the submitter of the request shall have right to submit a request to the filing office of the head of the body in order the head of the body to adopt a decision.

(2) The form and content of the request Form referred to in paragraph (1) of this Article shall be prescribed by the Minister of Justice.

(3) The head of the body shall be obliged, within a period of five working days as of the day of submission of the request referred to in paragraph (1) of this Article to issue the decision.

(4) The submitter of the request for exercise of the right referred to in paragraph (1) of this Article shall also attach a copy of the entry application referred to in Article 43 paragraph (1) of this Law.

(5) If the head of the body does not adopt a decision in the time period referred to in paragraph (3) of this Article, the submitter of the request may notify the State Administrative Inspectorate within a period of five working days.

(6) The State Administrative Inspectorate, the inspector of the State Administrative Inspectorate referred to in paragraph (5) of this Article shall be obliged, within a period of ten days as of the day of receipt of the notification referred to in paragraph (5) of this Article, to conduct inspection supervision in the Register to inspect whether the procedure has been conducted in accordance with law, and to notify the submitter of the request in regard to the situation established during the supervision within a period of three business days as of the day the supervision has been conducted.

(7) Upon the supervision completed in accordance with law, the inspector shall adopt a decision obliging the head of the body, within a period of ten days, to decide upon the submitted request, that is to accept or reject the request and to notify the inspector about the measures undertaken and to submit a copy of the act deciding upon the request.

(8) If the head of the body does not decide within the time period referred to in paragraph (7) of this Article, the inspector shall file a motion for initiation of a misdemeanor procedure for a misdemeanor specified in the Law on Administrative Inspection and shall define additional time period of five working days during which the head of the body is to decide upon the submitted request and within the same time period notify the inspector for the adopted act. Copy of the act deciding upon the submitted request shall be attached to the notification. The inspector shall inform the submitter of the request about the measures undertaken within a period of three working days.

(9) If the head of the body does not decide even in the additional time period referred to in paragraph (8) of this Article, the inspector, within a period of three working days, shall file a report to the competent public prosecutor and, in the same period, shall inform the submitter of the request about the measures undertaken.

(10) If the inspector does not act upon the notification referred to in paragraph (6) of this Article, the submitter of the request shall have right to file an objection to the filing office of the Director of the State Administrative Inspectorate within a period of five working days. If the Director does not have a filing office, the objection shall be submitted to the filing office in the head office of the State Administrative Inspectorate.

(11) The Director of the State Administrative Inspectorate shall be obliged to review the objection referred to in paragraph (10) of this Article within a period of three working days as of the day of receipt and, if he/she establishes that the inspector has not acted upon the notification of the submitter of the request referred to in paragraph (6) of this Article or has not filed a report in accordance with paragraph (9) of this Article, the Director of the State Administrative Inspection shall file a motion for initiation of a misdemeanor procedure for a misdemeanor specified in the Law on Administrative Inspection for the inspector and shall define additional time period of five working days during which the inspector shall conduct supervision in the Register to inspect whether the procedure has been conducted in accordance with law and shall notify the submitter of the request about the measures undertaken, within a period of three working days as of the day the supervision has been conducted.

(12) If the inspector does not act even in the additional time period referred to in paragraph (11) of this Article, the Director of the State Administrative Inspectorate shall file a report to the competent public prosecutor against the inspector, and shall inform the submitter of the request about the measures undertaken within a period of three working days.

(13) In the case referred to in paragraph (12) of this Article, the Director of the State Administrative Inspectorate shall immediately, and in a period of one working day at the latest, authorize another inspector to conduct the supervision immediately.

(14) In the case referred to in paragraph (13) of this Article, the Director of the State Administrative Inspectorate shall inform the submitter of the request about the measures undertaken within a period of three working days.

(15) If the Director of the State Administrative Inspectorate does not act in accordance with paragraph (11) of this Article, the submitter of the request may file a report to the competent public prosecutor within a period of eight working days.

(16) If the head of the body does not decide in the time period referred to in paragraph (9) of this Article, the submitter of the request may initiate an administrative dispute with the competent court.

(17) The procedure with the Administrative Court shall be urgent.

(18) The bylaw referred to in paragraph (2) of this Article shall be adopted within a period of 30 days as of the day of entry into force of this Law.

(19) As of the adoption of the bylaw referred to in paragraph (2) of this Article, it shall be published on the web site of the Ministry of Justice forthwith, and in a period of 24 hours at the latest.

Article 43-b

The submitter of the request shall have right to appeal against the decision that rejects the request for issuance of a decision with the State Commission for Decision-making in Administrative Procedure and Labor Relation Procedure in Second Instance, within a period of 15 days.

5. Amending and rejecting

Article 44

(1) If the Register confirms that the entry application for the corresponding register referred to in Article 40 paragraph (1) of this Law is not in accordance with Article 42 of this Law, the applicant shall be noted thereof, and a time period of 30 days shall be determined for the applicant to act upon the notification.

(2) If the applicant fails to act upon the notification in the determined time period, the Register shall, by a decision, reject the application for entry in the corresponding register referred to in Article 40 paragraph (1) of this Law.

6. Right to appeal

Article 45

The organization whose entry application for the corresponding register referred to in Article 40 paragraph (1) of this Law has been rejected by a decision of the Register shall have the right to appeal against such decision with the Commission for Appeals, determined by the Law on One-Stop-Shop System and Keeping the Trade Register and Register of Other Legal Entities, in a period of 15 days as of the receipt of the decision.

7. Entry of change of data

Article 46

(1) Organizations that changed the data entered in the corresponding register referred to in Article 40 paragraph (1) of this Law shall be obliged to file an application to the Register for entering the changes in a period of 30 days as of the day of making the changes.

(2) The representative shall file an entry application for the changes made.

(3) The provisions on entry determined by this Law shall apply to the entry of changes in the data in the corresponding register referred to in Article 40 paragraph (1).

8. Publicity of the Register

Article 47

The data in the corresponding register referred to in Article 40 paragraph (1) of this Law shall be public and shall be published on the web site of the Register.

VII. FUNDS FOR OPERATION OF THE ORGANIZATIONS

1. Sources of financing

Article 48

Organizations shall acquire the funds for financing from their membership fees, founders' initial capital, charitable contributions, donations, gifts (in form of money, goods, property rights), wills, legacies, activities that generate profit, rents and leases, as well as incomes from investments, dividends, interest rates, loans and other incomes in accordance with law or the statute.

2. Budget funds

Article 49

(1) Organizations may receive 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 councils of the municipalities, of the municipalities in the city of Skopje and the Council of the City of Skopje shall in detail determine the conditions for distribution and use of the funds referred to in paragraph (1) of this Article.

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

(4) The state administration bodies, the bodies of the municipalities, the municipalities of the city of Skopje and the City of Skopje shall publish on their web site the organizations that have been granted the funds referred to in paragraph (1) of this Article, as well as the goals of the organizations that have been granted these funds.

(5) The organizations that have received the funds referred to in paragraph (1) of this Article shall submit a business and financial report to the competent state administration body, i.e. the body of the municipalities, the municipalities of the city of Skopje and the City of Skopje, in cases when funds from the Budget of the Republic of Macedonia, i.e. the budgets of the local self-government are being used.

(6) Tax and customs duty reliefs cannot be applied to funds which the organization has used contrary to Articles 12 and 13 of this Law.

3. Use of funds

Article 50

(1) The financial funds of the organization shall be used for achieving the goals of the organization determined by the statute and the program.

(2) Members of the bodies of the organization and their representatives by law shall be obliged to govern and work with due care and in accordance with the principles of good governance, in the interest of the organization, and beyond their personal interests, i.e. in the interest of achieving the goals in accordance with the law and the statute.

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

(4) The work in the bodies of the organizations, as a rule, shall be voluntary, and the members of the bodies of the organizations may receive compensation for travel costs and daily allowances, as well as compensation for performing 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. Liability for the obligations

Article 51

(1) Organizations shall be held liable for their obligations with their whole assets and funds.

(2) Members of the bodies of the organizations shall be personally and unlimitedly liable for their obligations towards the organization, for misusing the funds of the organization, for achieving aims being forbidden for them as individuals or for abusing the organization as a legal entity in order to cause damage to their creditors.

5. Damage liability

Article 52

(1) The members of the organizations' bodies and their representatives by law shall be jointly and severally liable for the damage caused to the organization by their work, in case it has been caused as a result of negligence or with the intent to cause damage, except in the cases when at the moment of deciding they have stated their opinion to the minutes or they have not participated in the decision making process.

(2) Request for damage compensation shall be submitted by the body determined by the statute or the highest body, unless another body has been determined by the statute.

6. Work reports

Article 53

(1) Organizations shall be obliged to publish their annual work reports on their web site or in any other manner.

(2) Organizations shall be obliged to prepare an annual financial report, to submit it to the competent body in accordance with law and to publish it on their web site or to make it available to the public in any other manner.

(3) Organizations shall be obliged to publish the reports referred to in paragraphs (1) and (2) of this Article by April, 30th for the previous year, at the latest.

7. Management of funds in case of termination

Article 54

(1) In case of termination of the work of the organization, the funds that remain after settling the obligations shall be used in the manner determined by the statute.

(2) Unless the statute determines a recipient of the funds that remain after settling the obligations referred to in paragraph (1) of this Article, these funds shall be transferred to the municipality, the municipalities in the city of Skopje and the City of Skopje, where the organization has its head office.

(3) In case of termination of the public interest organization, the funds shall be transferred to another public interest organization with same or similar goal, or to the municipality where the organization has its head office, which should be decided by the provider of the funds.

8. Transfer of funds in case of prohibition of operation

Article 55

When a decision of a competent court prohibits the operation of the organization, the property of the organization shall be transferred to the municipality, the municipalities in the city of Skopje and the City of Skopje, where the organization has its head office.

VIII. SUPERVISION

1. Supervisory body

Article 56

(1) Organizations may have a supervisory body.

(2) The supervisory body shall monitor the application of the statute and the program, shall take care of the work and the assets of the organization and shall perform other activities in the manner determined by the statute.

2. Competence for conducting inspection

Article 57

(1) The members of the organization shall inspect the work of the organization's bodies.

(2) If the members of the organization or the members of the organization's bodies find out about certain irregularities in the application of the statute, or in the financial operations, they may request such irregularity to be removed by the body determined by the statute, i.e. the highest body, unless the statute determines otherwise.

3. Supervision

Article 58

The Ministry of Justice shall supervise the legality of the application of the provisions of this Law.

IX. STATUS CHANGES

1. Definition and types of status changes

Article 59

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

2. Acquisition of the organization

Article 60

(1) Acquisition shall be the transfer of the rights and obligations of one organization (target organization) to another organization (acquirer), on the basis of a decision and acquisition contract.

(2) The acquisition contract shall contain the names and the head office of the organization, the manner of transferring the property of the organization subject to acquisition and a description of the rights and obligations being transferred.

(3) The acquisition of one or several organizations by another organization shall be entered in the Central Register.

(4) The provisions on entry in the register determined in this Law shall be accordingly applied to the entry of the acquisition.

(5) The entry application shall be submitted together with the decisions of the organizations participating in the acquisition on accepting the signed acquisition contracts, as identical copy, the acquisition contract and the decision for entry in the register of the target organizations.

(6) The target organization shall cease to exist after the entry of the acquisition in the register.

3. Merger of organizations

Article 61

(1) Merger shall be the establishment of a new organization to which all the rights and obligations of two or more organizations being merged are transferred.

(2) The organizations being merged shall cease to exist after the merger, while the newly established organization shall be considered a new organization.

(3) The provisions on establishment of an organization in accordance with this Law shall accordingly apply to the new organization.

4. Division of organizations

Article 62

(1) An organization may be divided in two or more organizations.

(2) The decision on division of an organization shall have the legal effect of the articles of incorporation.

(3) The divided organization shall cease to exist, and the provisions on entry in accordance with this Law shall apply to the procedure for entry of the newly established organizations.

(4) Organizations established by division shall be jointly and severally liable for the obligations of the divided organization, as of the day of the entry in the Register.

(5) A division balance sheet shall be submitted together with the application for entry in the Register.

X. TERMINATION OF, AND PROHIBITION AGAINST THE ORGANIZATION

1. Termination of organization

Article 63

(1) An organization shall cease to exist if:

- a decision on termination of the existence has been adopted in accordance with the statute,
- twice as long time than the time anticipated for holding a session of the highest body determined by the statute has expired, and the session has not been held,
- no annual balance sheet has been submitted for two consecutive years, in accordance with law,
- the time determined by the statute has expired, in case the organization was established for a definite time period,
- there is a status change anticipating termination of the existence,
- a decision has been adopted by a competent court,
- undergoes bankruptcy and
- a liquidation has been conducted.

(2) An organization may cease to exist if the number of its members reduces below the number determined for establishment.

2. Initiation of a procedure for termination of an organization

Article 64

(1) Decision on termination of the organization on the basis of Article 63 paragraph (1) lines 2, 3 and 4 and paragraph (2) of this Law shall be adopted by the competent court, upon a proposal of the representative by law, the members of the bodies or the members, in the cases when the body determined by the statute has not adopted a decision on termination of the existence.

(2) The procedure for termination of the organization shall be conducted in the competent court in line with the provisions of the Law on Litigation Procedure.

(3) The court shall *ex-officio* notify the Register about the termination of the organization.

3. Prohibition of operations of an organization

Article 65

The operations of an organization shall be prohibited if:

- its activity is aimed at violent destruction of the constitutional system of the Republic of Macedonia,
- it encourages and incites military aggression and instigates ethnic, racial or religious hatred and intolerance,
- there are terrorism-related activities,
- it undertakes activities against the Constitution or a law and
- it violates the freedoms and rights of third parties.

4. Initiation of a procedure for prohibition of the organizations' operation

Article 66

(1) Anyone may submit an initiative for prohibition of the organizations' operation to the competent public prosecutor.

(2) If the competent primary public prosecutor, according to the head office of the organization, ex-officio or upon a submitted initiative, assesses that there are reasons to prohibit the organization's operation in accordance with this Law, he/she shall submit a proposal to the competent court.

(3) The prohibition procedure shall be urgent.

5. Right to appeal

Article 67

(1) An appeal may be filed with the competent court of appeal against the decision of the basic court on prohibition of the organization's operation, in a period of 15 days as of the day of the receipt of the decision.

(2) The basic court shall serve the appeal to the court of appeal in a period of three days as of the day of the receipt of the appeal.

(3) The court of appeal shall decide upon the appeal in a period of eight days as of the day of the receipt of the appeal.

6. Liquidation

Article 68

(1) Liquidation of an organization shall be carried out when the organization has sufficient funds for covering its obligations, and a decision (act) for termination of the existence has been adopted by the body determined by the statute.

(2) The provisions of the law regulating issues related to liquidation of trade companies shall apply to issues on liquidation procedure not regulated by this Law.

(3) The liquidation procedure shall be urgent.

7. Managing an organization in liquidation

Article 69

(1) A liquidator shall manage the organization in liquidation.

(2) A liquidator shall be appointed in the manner determined by the statute of the organization or appointed by the decision on termination of the existence of the organization.

(3) The authorizations of the bodies and the representative shall cease to exist upon the appointment of the liquidator.

(4) The representation shall be transferred to the liquidator as of the day of opening the liquidation procedure.

(5) The decision on termination by liquidation and on appointment of a liquidator shall be delivered to the Register in a period of three days as of the day of its adoption.

(6) The data on the liquidator shall be entered in the Register, and the note “in liquidation” shall be written next to the name of the organization.

8. Shortened liquidation procedure

Article 70

(1) The organization may be terminated in a shortened liquidation procedure if, after the adoption of the decision on termination of the existence by the body determined by the statute, several members of the assembly or representatives of the foundation and the foreign organization submit to the Register a verified statement, in accordance with law, that all the obligations have been settled towards the creditors and the employees in the organization.

(2) The entities referred to in paragraph (1) of this Article shall be jointly and severally liable for the organization’s liabilities in a period of three years as of the day of its deletion from the Register.

(3) The organization terminated in a shortened procedure shall be deleted from the Register and the names and place of permanent residence, i.e. head office of the entities referred to in paragraph (1) of this Article, including a note on their joint and several liability for the obligations of the organization, shall be entered.

9. Procedure after liquidation and bankruptcy

Article 71

(1) The liquidator shall use the funds remaining after settling the obligations, in accordance with this Law and with the statute of the organization.

(2) After transferring the funds to the recipient, the liquidator shall submit a request for deletion from the Register, accompanied by a report on the liquidation or the bankruptcy and a statement that all the funds have been allocated in accordance with law and with the statute.

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

10. Deletion from the Register

Article 72

(1) The organization shall be deleted from the Register based on a completed liquidation or bankruptcy.

(2) Following the deletion from the Register the organization shall cease to exist as a legal entity.

XI. STATUS OF A PUBLIC INTEREST ORGANIZATION

1. Definition of the status of public interest

Article 73

Organizations may acquire the status of public interest if they perform activities of public interest, implement programs and projects on central and/or local level, independently or in cooperation with the state administration bodies and the bodies of the municipalities, municipalities of the city of Skopje and the City of Skopje, as well as if they use the funds for implementation of the activities.

2. Activities of public interest

Article 74

The following shall be considered activities of public interest:

- development of the democracy, civil society and human rights,
- help and protection of persons with physical and mental handicap, persons with developmental impairments 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, promotion of health 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 education process training,
- development of ethics and moral,
- humanitarian and social aid, poverty reduction,
- environmental disasters management,
- protection and care for animals,
- customers' protection,
- promotion of charity and voluntarism and
- other activities of public interest determined by this or another law.

3. Criteria for public interest

Article 75

An association or foundation shall acquire the status of a public interest organization if:

- it is registered in accordance with the provisions of this Law,
- the activity of public interest is the main income source code in its operations,
- its activities and actions are aimed 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 necessary for the activity in accordance with the law,
- it has appropriate financial resources, i.e. total value of the assets or annual income of minimum Euro 1.500 in Denar counter-value according to the exchange rate of the National Bank of the Republic of Macedonia,
- it has prescribed rules on conflict of interest and on ensuring transparency and publicity in its

operations, and

- it is not in bankruptcy or liquidation and its gyro account is not blocked.

4. Application

Article 76

(1) The association or the foundation shall file an application for acquiring the status of public interest organization to the Commission for Public Interest Organizations.

(2) The following shall be attached to the application:

- decision on entry in the Register,
- statute,
- work program for the current year,
- description of the activity of public interest defined by the statute and the activities by which it has been implemented,
- recommendation from organizations or institutions they have cooperated with,
- description of the organizational structure,
- description of the human resources necessary for the activity in accordance with law,
- statement on conflict of interest from the representative,
- information on the economic and financial condition of the organization,
- annual balance sheet in case the association or foundation has completed one fiscal cycle,
- confirmation that a liquidation procedure has not been initiated, and
- certificate that a security measure – prohibition to perform an activity has not been imposed by a legally valid decision.

(3) The documents referred to in paragraph (2) of this Article cannot be older than six months and shall be delivered in their original form and in a copy verified at a notary.

(4) The status of public interest shall be non-transferable to organizations formed as a result of status changes.

5. Supervisory body

Article 77

(1) The public interest organization shall have a supervisory body.

(2) The supervisory body shall:

- monitor the implementation of the statute and the program of the organization,
- consider the operations and assets of the organization,
- control the manner of operation of the management body,
- submit a report for the financial and accounting operations to the association's assembly, i.e. the foundation's board and the body from which the public authorizations have been transferred, at least once a year
- inspect the annual balance sheet and other acts of the organization and
- perform other activities determined by law and by the statute.

6. Non-compatibility of offices

Article 78

(1) Members of the supervisory body cannot be members of other bodies whose work they supervise.

(2) Employees in the organization cannot be members of the supervisory body.

7. Determination of public interest organizations

Article 79

(1) The status of public interest organizations shall be determined by the Government of the Republic of Macedonia on a proposal of the Commission for Public Interest Organizations (hereinafter: Commission).

(2) The Commission referred to in paragraph (1) of this Article shall be formed by the Government of the Republic of Macedonia.

(3) The Commission shall be composed of a president and ten members out of whom 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 in accordance with this Law.

(4) The manner and the criteria for election, as well as the reasons for termination of the performance of the work of the president and the Commission members referred to in paragraph (3) of this Article shall be regulated by the Minister of Justice, by a bylaw.

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

8. Competences of the Commission

Article 80

(1) The Commission shall perform the following activities:

- give proposals for awarding and terminating the status of a public interest organization,
- review and give opinion on business and financial reports on the work of the public interest organizations,
- propose initiation of a misdemeanor procedure and
- determine the annual work report for the previous year.

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

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

9. Administrative - technical activities

Article 81

(1) The administrative - technical activities 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 awarding a status to a public interest organization upon submitted application by the organizations,
- provide professional and technical assistance to the Commission in the performance of its activities,
- prepare the sessions of the Commission,
- review reports submitted by the public interest organizations and prepare proposals for the Commission for acting upon the reports,
- reply to questions asked by the public interest organizations and other interested parties,
- provide information and advice for legal issues referring to public interest organizations,
- submit a decision for awarding and revoking the status of public interest to the Central Register,
- maintain an electronic database for the work of the Commission and information on the registered public interest organizations,
- monitor the work of the public interest organizations,
- publish the list of associations and foundations which have been awarded the status of public interest organization for the previous year and
- perform other activities determined by this and another law.

10. Procedure for acquiring the status of a public interest organization

Article 82

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

(2) If it is determined that the application is incomplete, the Commission shall summon the applicant and determine a time period of 15 business days to act upon the notification.

(3) If during the time period referred to in paragraph (2) of this Article the association or foundation does not act upon the notification, the application shall be considered as not filed.

11. Right to appeal

Article 83

(1) The Government of the Republic of Macedonia shall adopt a decision in a period of 30 days as of the day of filing the application.

(2) An administrative dispute may be initiated against the decision of the Government of the Republic of Macedonia.

(3) The administrative court shall decide upon the appeal in a period of 30 days as of the day of the receipt of the appeal.

12. Changes entered in the Register

Article 84

If the organizations change their articles of incorporation or statute that would cause loss of the status of an association and a foundation of public interest, or make changes that are to be entered in the Register, they shall be obliged to inform the Commission in a period of 30 days after the change is made.

13. Reports

Article 85

(1) The public interest organization shall be obliged, once a year, to submit a business and financial report for its work to the Government of the Republic of Macedonia for adoption, after it is previously approved by the body determined by the statute, by April, 30th of the current year for the preceding year at latest.

(2) The form and content of the report form referred to in paragraph (1) of this Article shall be prescribed by the Minister of Finance.

14. Audit

Article 86

(1) The public interest association or the foundation whose annual budget is more than Euro 20.000 in Denar counter-value according to the middle exchange rate of the National Bank of the Republic of Macedonia shall be obliged to make an independent annual audit of its financial operations, and if it has a budget of more than Euro 100.000 in Denar counter-value according to the middle exchange rate of the National Bank of the Republic of Macedonia, it shall be obliged to make an audit in accordance with the international accounting standards.

(2) The audit report referred to in paragraph (1) of this Article shall be submitted together with the report referred to in Article 77 paragraph (2) line 4 of this Law, at least once a year.

15. Publicity of the reports

Article 87

The reports referred to in Articles 85 and 86 of this Law shall be public and posted on the web site of the public interest organization, by April, 30th of the current year for the preceding year.

16. Reliefs

Article 88

Public interest organizations, in addition to the tax and customs duty reliefs determined in Article 7 paragraph (2) of this Law shall have additional tax and customs duty reliefs in accordance with law.

17. Termination of the status of public interest

Article 89

(1) The status of a public interest organization shall terminate:

- on a request of the association or foundation,
- when it no longer meets the requirements necessary for acquiring the status of a public interest organization,
- unless it forms a supervisory board and acts in accordance with the statute,
- unless it submits a report in the time periods determined by this Law,
- unless it submits an audit report in the time periods in accordance with this Law and
- if in its operations, it does not reflect the public interest for which it has acquired its status.

(2) The Government shall adopt a decision on termination of the status of a public interest organization. The organization shall be informed regarding the remarks in terms of paragraph (1) lines 2, 3, 4 and 5 of this Article and a time period of 30 days shall be determined for their removal. Unless the organization removes the remarks in the stated time period, a decision on termination shall be adopted.

(3) The Commission shall adopt a decision on termination of the status of public interest.

(4) An appeal may be filed against the decision referred to in paragraph (2) of this Article with the Administrative Court in a period of 30 days as of the day of receipt of the decision.

(5) The public interest organizations whose status of public interest organization has terminated shall be obliged, in a period of 30 days, to submit to the Commission a report for the period from the last report until the moment of termination of the status.

XII. PUBLIC AUTHORIZATIONS

Article 90

(1) The organizations may be entrusted the performance of public authorization by transferring competences from a state administration body, a body of the municipalities, of the municipalities in the city of Skopje and the City of Skopje and other bodies having public authorization, in accordance with law.

(2) The public authorization referred to in paragraph (1) of this Article shall be entrusted on the basis of a program of the organization in a manner and procedure for entrusting the performance of public authorization, after a previously announced public announcement in the mass media.

(3) The criteria, the manner and the procedure for entrusting the performance of a public authorization shall be determined by a law within the relevant area.

(4) The organizations may be revoked the performance of public authorization due to abuse or non-performance of the entrusted authorization in the manner and procedure determined by law.

XIII. MISDEMEANOR PROVISIONS

Article 91

Fine in the amount of Euro 200 to 300 in Denar counter-value shall be imposed for a misdemeanor on the organization performing an activity not in accordance with its goals determined by the statute referred to in Articles 18 and 31 of this Law.

Article 92

Fine in the amount of Euro 200 to 300 in Denar counter-value shall be imposed for a misdemeanor on the organization which does not use the name that is entered in the Register in accordance with Article 41 of this Law in its legal transactions.

Article 93

(1) Fine in the amount of Euro 300 to 3.000 in Denar counter-value shall be imposed for a misdemeanor on the representative, if he/she fails to file an application to the Register for entry of the changes in the time period of 30 days determined in Article 46 of this Law.

(2) Fine in the amount of Euro 200 to 300 in Denar counter-value shall be also imposed on the organization for the misdemeanor referred to in paragraph (1) of this Article.

Article 94

Fine in the amount of Euro 200 to 300 in Denar counter-value shall be imposed for a misdemeanor on the organization that does not use the funds of the organization in accordance with Article 50 of this Law.

Article 95

Fine in the amount of Euro 200 to 300 in Denar counter-value shall be imposed for a misdemeanor on the organization that fails to publish its reports on financial operations in accordance with Article 53 of this Law.

Article 96

Fine in the amount of Euro 200 to 300 in Denar counter-value shall be imposed for a misdemeanor on the organization that fails to notify the Commission regarding the changes referred to in Article 84 of this Law.

Article 97

(1) Fine in the amount of Euro 300 to 3.000 in Denar counter-value shall be imposed for a misdemeanor on the responsible person in the public interest organization unless it files narrative and financial report in accordance with Article 85 of this Law.

(2) Fine in the amount of Euro 200 to 300 in Denar counter-value shall be also imposed on the organization for the misdemeanor referred to in paragraph (1) of this Article.

Article 98

Fine in the amount of Euro 200 to 300 in Denar counter-value shall be also imposed for a misdemeanor on the public interest organization unless it makes annual audit for its financial operations and fails to submit a report in accordance with Article 86 of this Law.

Article 99

Fine in the amount of Euro 200 to 300 in Denar counter-value shall be imposed for a misdemeanor on the public interest organization if it fails to publish the reports in accordance with Article 87 of this Law.

Article 100

Fine in the amount of Euro 200 to 300 in Denar counter-value shall be imposed for a misdemeanor on the public interest organization if it fails to submit a report to the Commission in accordance with Article 89 paragraph (4) of this Law in a period of 30 days.

Article 101

Prior to filing the motion for initiation of a misdemeanor procedure, the perpetrator shall be offered settlement from the Ministry of Finance as a competent body for controlling the financial operations of the organizations.

XIV. TRANSITIONAL AND FINAL PROVISIONS

Article 102

The bylaws determined by this Law shall be adopted in a period of six months as of the day this Law enters into force.

Article 103

The registration procedures initiated for organizations before the day this Law enters into force shall be completed in line with the provisions of this Law.

Article 104

(1) The organizations shall be obliged to harmonize the acts with this Law and to re-register in the Register in a period of one year as of the day this Law enters into force.

(2) For organizations already entered in the Register, the re-registration in a period of one year as of the day this Law enters into force shall be completed without paying fees or any other charges.

Article 105

The property and funds awarded to the social organizations and citizens associations for use by the former social and political communities and self-governing interest-based communities shall be considered state ownership.

Article 106

(1) Citizens associations, legal successors of social organizations and associations shall use the property in state ownership under lease, should it be used for the goals and tasks of the citizens association in accordance with law.

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

(3) The citizens associations being legal successors of social organizations and associations established for humanitarian purposes shall use the property in state ownership under lease free of charge, should it be used for the goals and tasks of the citizens association.

(4) The lease relation between the citizens association and the state shall be regulated by a contract in accordance with law.

(5) A lease contract on behalf of the state shall be concluded by the state administration body determined by law.

Article 107

The Commission referred to in Article 79 paragraph (2) of this Law shall be formed in a period of three months as of the day this Law enters into force.

Article 108

As of the day this Law enters into force, the Register shall be obliged to harmonize the keeping of registers determined in Article 40 paragraph (1) of this Law.

Article 109

As of the day this Law enters into force, the Law on Citizens Associations and Foundations (“Official Gazette of the Republic of Macedonia” number 31/98 and 29/2007) shall cease to be valid.

Article 110

This Law shall enter into force on the eight day as of its publication in the “Official Gazette of the Republic of Macedonia”, except for the provisions of Chapter XI. Status of Public Interest Organizations, which shall be applied six months as of the day this Law enters into force.

PROVISION OF OTHER LAW

Law Amending the Law on Associations and Foundations (“Official Gazette of the Republic of Macedonia” no. 135/2011):

Article 2

This Law shall enter into force on the eight day as of its publication in the "Official Gazette of the Republic of Macedonia", except the provision of Article 43-b of this Law that shall apply as of the application of the Law on Establishment of the State Commission for Decision-making in Administrative Procedure and Labor Relation Procedure in Second Instance.