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**ASSOCIATIONS AND PRIVATE INSTITUTIONS LAW AND AMENDMENTS**

**PART ONE: ASSOCIATIONS**

**CHAPTER ONE: ASSOCIATIONS IN GENERAL**

**SECTION ONE: GENERAL PROVISIONS**

**Article (1):**

In applying the provisions of this law, the association is formed of a group of natural or legal persons with permanent structure created for a limited or unlimited period for a purpose other than profit making.

**Article (2):**

Any association which is established for an unlawful reason or purpose, which violates the law and moral norms, or for a purpose which endangers the integrity of the republican form of government shall be null and void.

**Article (3):**

Any association that seeks to be created shall have its Articles of Association signed by founders.

Those who do not enjoy their political rights may not join associations. The Articles of Association shall contain the following information:

- a. The name of the association, its purpose and the place of its administration.  
The headquarters of any association should be located inside the Syrian Arab Republic.
- b. The names of the founding members, their titles, ages, nationality, profession and home country.
- c. The association's resources and means of utilization.
- d. The committees which represent the association, the powers of these bodies and regulations related to the appointment and removal of members.
- e. Rights and duties of members.

- f. Means of financial control.
- g. Means of amending bylaws, merging with other associations or creation of branches.
- h. Rules for dissolving the association and the party eligible to acquire the assets of the association.

The Executive Bylaw includes model Articles of Association for associations to follow upon elaboration of their own.

**Article (4):**

The bylaws of the association may not state that its assets should go to its members, their legal heirs or their families upon dissolution. This provision does not apply on assets allocated to mutual assistance funds, pensions fund and cooperatives.

**Article (5):**

Any member, who did not undertake to remain as a member of the association for a certain period of time, may withdraw at any time. Members who withdraw or who are dismissed shall not have any right to claim the association's assets unless in cases stated by this law.

**Article (6):**

Associations may not have property rights or any other rights over real-estates except within the necessary limits that enable the realization of objectives. This provision does not apply to charitable and cultural associations. Associations shall not be allowed to keep cash assets exceeding 3 folds of their annual expenditures unless by a permission from the competent administrative body.

**Article (7):**

An association may not acquire a legal personality unless upon declaration of its Articles of Association according to the provisions of this law.

**Article (8):**

Fees for declaring associations shall be 50 Syrian pounds. Refund shall not be made at any case whatsoever. Amendments to bylaws made upon request by the competent administrative body or in relation to a law issued after declaring such bylaws shall be exempted from fees payment. (Article amended by the legislative decree No. 224 of 21/09/1969)

**Article (9):**

The declaration of the Articles of Association shall be deemed effective as of entry in the relevant registry. The summary of such registration shall be published in the official gazette free of charge. The executive bylaw shall describe the conditions and rules related to this registry, entry procedures and conditions.

**Article (10):**

The competent administrative body shall execute the declaration within sixty days as of the date of application. In case the sixty days elapse without completing such declaration, it shall be deemed to have taken place by virtue of law. The abovementioned authority shall complete the registration, upon the request of those concerned and publish it in the official gazette.

**Article (11):**

Concerned parties shall have the right to complain to the administrative body against the decision of not declaring the registration within 60 days of receiving a notice of the declaration's disapproval. A reasoned decision shall be issued within 60 days of receiving the complaint by the competent administrative body, otherwise the disapproval decision will be considered null.

**Article (12):**

Every person shall have the right to examine the records and documents submitted for declaring an association and to obtain a certified copy of these after paying due fees.

**Article (13):**

The above provisions shall apply to any amendment to the association's bylaws. Any amendment which is not declared shall be deemed null.

**Article (14):**

The association shall:

1. Keep at its premises documents, correspondences and records. A decision shall be issued describing such records and the means of keeping them by the competent administrative body.
2. Maintain, in a special registry, the members names, title, age, nationality, profession, address and the date of joining the association. Such registry shall also contain any changes that occur to the above information.
3. Keep in special records documentation of the minutes of meetings of the general body and the board of directors, decisions taken along with the decisions of the manager issued under an authorization of the board of directors. Every member shall have the right to examine such records.
4. Keep its accounts in books showing in details the revenues and expenditures including donations and their sources.

"The competent administrative body shall have the right to examine such records and documents."

**Article (15):**

Each association shall have an annual budget. If the budget of an association exceeds 10000LS, the final accounts of the association shall be submitted to one of the certified auditors by the Ministry of Social Affairs and Labor together with supporting documents for audit at least one month before the annual convention of the general body. The budget, reports of the board of directors and of the auditor shall be made available in the association's premises at least eight days prior to the convention of the general body and shall remain so until they are ratified. Each member shall have the right to examine such.

**Article (16):**

The association may not perform activities beyond the purpose it was created for.

**Article (17):**

The association shall deposit its cash assets under its declared name at a bank or any other permissible institution acceptable by the competent administrative body. The association shall notify the competent administrative body as of any changes made to the bank where funds are deposited within one week time of such change occurrence.

**Article (18):**

The association shall spend its assets to achieve its established objectives. It may use the surplus income to guarantee a permanent source of income by creating profit-guaranteed businesses provided that such will not affect its activity. The executive bylaw shall regulate the conditions and prerequisites for the use of such funds.

**Article (19):**

Associations may not engage in financial speculations.

**Article (20):**

The name of the association, its registration number and scope of activity shall be mentioned in all of its books, records, correspondences and printed materials. No association shall use a name that may call for confusion with the name of other association with similar activity.

**Article (21):**

No association shall join, participate or merge with any society, commission, union, entity or club outside the Syrian Arab Republic prior to notifying the competent administrative authority and the elapse of thirty days without receiving any objection from such authority. No association may receive or collect funds or donations from any person, association, commission or club outside the Syrian Arab Republic or send such funds to persons or organizations outside the Republic without a prior permission

from the competent administrative authority with the exception of amounts allocated to the purchase of books and scientific and technical magazines.

**Article (22):**

No donations may be collected from the public except by associations and in conditions and through means stated in the executive bylaw. The competent administrative authority may require other conditions for any case by itself if necessary.

**Article (23):**

The competent administrative authority shall be informed of every general body's meeting at least 15 days prior to its convention and of the issues on the meeting's agenda. The authority may assign a representative to attend the meeting. The administrative authority shall also receive the minutes of the meeting within a period of 15 days as of the date of the meeting.

**Article (24):**

- a. Associations may form coalitions on the condition that each association maintains its own activity and legal personality. Such coalitions shall have their own legal personality pursuant to the conditions applicable to associations. The executive bylaw shall regulate coalitions and their relations with the public.
- b. The Ministry of Social Affairs and Labor may be entitled to merge the associations with similar objectives when deemed necessary. The mergence shall be executed by a reasoned resolution describing the means and effects of such mergence. (Paragraph b was added by the legislative decree No. 224 of 21/09/1969).

**Article (25):**

Associations may open new branches. These branches may be registered and shall thereby have their independent legal personality. However, the branch may not amend its Articles of Association with relation to the obligations before the main association introduction of such amendment. The same shall apply with regard to

public policies and guidance which may not be changed without the approval of the main association.

**SECTION TWO**  
**THE BOARD OF DIRECTORS**

**Article (26):**

1. Associations shall be managed by a board of directors elected by the general body from among its members. The Articles of Association shall explain the term of the board, election procedures, and conditions for membership expiry or termination.
2. The competent administrative body may, by its own discretion, appoint one member or more in the board of directors of the association and may specify his/her competencies and remunerations. Such appointed member shall be from among the employees of the Ministry of Social Affairs and Labor.
3. The competent administrative body may, upon its own discretion, specify the minimum and maximum number of board members, and the maximum renewable term of membership. (This article was amended by the legislative resolution No. 224 of 21/09/1969).

**Article (27):**

Members of the board of directors shall enjoy their civil and political rights with the exception of college students' associations in the educational institutions. The executive bylaw shall explain other applicable conditions related to board members of some associations in order to promote the management level as per the established purposes of the associations.

**Article (28):**

The board of directors shall manage the affairs of the association and may perform any activities for this purpose other than those that require, according to the Articles of Association, the prior consent of the general body. The board of directors shall convene at least once every two months to discuss the association's affairs.



**Article (29):**

The board of directors may assign a manager from among its members or none members and authorize him to take action with regard to any of the affairs within its scope of competency.

**Article (30):**

The manager may perform the internal executive tasks of the association such as recommending the recruitment of employees, issuing disciplinary penalties, signing payment vouchers, supervising the implementation of the decisions of the general body and the board of directors, unless otherwise stated in the Articles of Association.

**SECTION THREE  
THE GENERAL BODY**

**Article (31):**

The general body shall be formed of all the members who paid their membership dues according to the Articles of Association with the elapse of at least one year since they have become members. This condition shall not apply to educational associations for students. The decisions of the general body shall not be deemed valid unless issued against the topics stated in the agenda of the meeting which should be attached to the meeting invitation. The decisions of general body meetings shall be taken by relative majority of the attending members unless the Articles of Association state otherwise. Decisions shall be taken by absolute majority in issues related to the amendment of the Articles of Association and with two third majority with regard to the dissolution of the association or amending its Articles of Association in issues related to the purpose of the association, dismissal of members of the board, joining coalitions or merging unless the Articles of Association require a higher majority. A member of an association may authorize in writing another member to represent him in attending the general body's meeting. (The phrase "general assembly" was replaced with "general body" wherever it appeared in this law by the legislative resolution No. 24 of 21/09/1969)

**Article (32):**

The general body shall be invited to convene once every year within a period of three months starting from the end of the association's financial year to look into the budget, the final accounts, the report of the board of directors on the activities of the elapsed year, and the report of the auditor. The general body may convene in an irregular session whenever necessary. The board of directors shall send invitations for the general body meetings. Tenth of the members who are eligible to attend the general body meeting, or two hundred members may request from the board of directors in writing to hold a general body meeting describing the reasons for such. In case the board does not respond to the request within fifteen days, such members may directly address invitations to the association's members.

**Article (33):**

A member of the association shall not take part in the voting if the decision in question is related to an agreement to be reached with him, implies filing a lawsuit against him or a settlement of a dispute between him and the association. Such member may not vote if the decision involves any personal interests with the exception of the election of the association's bodies.

**Article (34):**

Any decision taken by the general body, the board of directors, or the manager in violation of the law or the Articles of Association may be contested at the Court of First Instance of jurisdiction provided that the appeal is filed by a member of the association, any person that has interest or by the general prosecutor within 6 months as of the date of issuing such decision. Such nullity case shall not be filed by others with good faith who may have acquired rights based on the abovementioned decision.

**Article (35):**

The competent administrative authority, in cases of urgency, may suspend the implementation of any decision taken by the board of directors, the general body or the manager if it deems it to be against the law, the public order or morals. The

suspension decision shall be deemed void unless a nullity case is filed within the thirty days following the issuance of the decision by those mentioned in the former articles or by the competent administrative body which issued the suspension decision.

#### **SECTION FOUR ASSOCIATIONS DISSOLUTION**

**Article (36):**

- a. The Minister of Social Affairs and Labor may dissolve associations by a reasoned decision upon any of the following:
  1. If the association deviates from its own objectives as set out in the Articles of Association.
  2. If the board of directors of the association does not convene during a period of six months or if the general body does not convene for two consecutive years.
  3. If the association undertakes ethnic, sectarian or political activities that undermine the State security.
  4. If the association practices activities harmful to public morals and norms.
  5. If the association repeats violations despite receiving a warning from the Ministry.
  6. If the association fails to achieve its objectives, meet its obligations or if it allocated its assets for purposes other than those it was created for.
  7. If the Ministry sees that there is no need for the services provided by the association.

Associations may not be dissolved in cases of 1, 2, 5, and 6 above unless upon receiving a warning from the Ministry and the elapse of the warning period without providing a response. The warning period shall not be less than fifteen days.

- b. The dissolution decision shall be conclusive and shall not be disputed.

- c. In all cases, the dissolution decision shall be based on official investigations conducted by the specialized departments in the Ministry of Social Affairs and Labor. (this article was amended by decree No. 224 of 21/09/1969).

**Article (37):**

Members of a dissolved association, the management and the employees of the association shall not be allowed to practice any activity pertaining to the association. Any person who has been informed of the dissolution decision shall not take part in any activity involving pursuing the association's activity.

**Article (38):**

Once the association is dissolved, one liquidator or more shall be appointed. Such appointment shall be made by the authority which has issued the dissolution decision.

**Article (39):**

Upon liquidation conclusion, the liquidator shall distribute the remaining funds in accordance with the provisions set in the Articles of Association. If such provisions do not exist in the Articles of Association, or if they do but the distribution method stated therein became impossible, the authority which has issued the dissolution decision, once final, shall resolve to grant the funds of the dissolved association to an association or institution with similar objectives.

**Article (40):**

The civil Court of First Instance with jurisdiction shall be the sole competent body to look into any civil lawsuit filed by or against the liquidator.

**CHAPTER TWO:  
PUBLIC WELFARE ASSOCIATIONS**

**Article (41):**

An association created to achieve a public interest shall be considered a public welfare association ( a resolution on such shall be issued by the President of the

Republic). The public welfare nature of an association may also be withdrawn by a resolution of the President of the Republic.

**Article (42):**

Public welfare associations shall be exempted from restrictions related to the eligibility of property and capital possession.

**Article (43):**

A resolution of the President of the Republic shall specify the jurisdictions and privileges enjoyed by the public welfare associations with regard to non seizure of part or all of their property and capital, non take-over of capital by expiry of the specified time period, and dispossession of the public welfare association by the competent administrative body.

**Article (44):**

Public welfare associations shall be subject to monitoring by the competent administrative body. Such monitoring may involve: verifying the activities of the association and ensuring that these are in line with the applicable laws, the Articles of Association and the resolutions of the general body. Monitoring shall be undertaken by inspectors assigned by the competent minister and they shall report to the competent administrative authority.

**Article (45):**

The competent administrative authority may, at any place, establish a union to coordinate the activities of public welfare associations of similar or close objectives. The competent authority may also unify the sources of funding and distribute them among activities. The union shall be formed of representatives of associations in the area, representatives of branches of the competent administrative bodies and other persons to be appointed per a ministerial resolution.

**Article (46):**

The competent administrative authority may merge one or more public welfare associations that are believed to seek a common aim, unify their management or amend their purposes to achieve coordination between the services provided or for any other reason deemed necessary in order to achieve the aims for which these associations were created. The wishes of the founders, the purpose of the association and the type of services provided shall be respected as much as possible. The merging decision shall be reasoned and shall specify the means by which the merging shall be performed. The representatives of the merged associations shall deliver to the merging association all the assets and records thereof.

**Article (47):**

In public welfare associations, the competent administrative authority may exclude, upon its own discretion, whoever it deems to exclude from among nominees of the executive committees. It may also assign somebody to attend the elections to ensure that these elections are held according to the Articles of Association. It may annul the results of the elections via a reasoned resolution within 15 days as of the elections day if it is proved that the elections held violate the Articles of Association or the law. In case membership in the board of directors is through direct assignment, the above mentioned authority shall be provided 30 days prior to appointment with the names of candidates. Such authority may then exclude any of them.

**Article (48):**

The competent administrative authority may assign, by a reasoned decision, a manager or a temporary board of directors for the public welfare association to undertake the powers stated in the Articles of Association in case violations have been committed by its board requiring such decision and the administrative body deemed it unnecessary to dissolve the association. It may do so if the number of board members becomes less than the quorum needed or if the general body does not convene for two consecutive meetings due to incomplete quorum without offering any acceptable excuse to the competent administrative body. This procedure shall be undertaken following the elapse of 15 days as of the day of warning the association to rectify violations without taking any appropriate procedures by the association thereof. Such

decision shall be published in the official gazette. The competent court of first instance shall issue a verdict of such a procedure upon a request made by any member of the association or third party with interest.

**Article (49):**

The members of the association's board of directors and its employees shall hand over all the association's funds, records, correspondences and documents to the temporary board as soon as it is formed. Such hand-over shall not undermine their due responsibility pursuant to the provisions of law.

**Article (50):**

The Manager or the temporary board of directors shall call for the general body to convene within the period stated in the assignment letter and shall present a detailed report thereof. The general body shall elect its new board of directors during the same session upon taking the necessary procedures to nominate the members of the board of directors in accordance of the provisions of this law. The resolutions issued by the manager or the temporary board during the period specified in the formation decision shall be binding within the set limits described therein or stipulated in the Articles of Association.

**Article (51):**

The competent administrative body may prevent those from the members of the former board of directors who proved to be responsible for the violations that led to the appointment of a manager or a temporary board, from running for the membership of the new board of directors for maximally three years.

**SECTION THREE:**

**SPECIAL PROVISIONS FOR SOME ASSOCIATIONS**

**Article (52):**

A charitable association is the one that is formed to achieve one or more purpose of benevolence or social welfare whether it limited its charity activities to its members or

went beyond them. In case a non-charitable association initiated any benevolence or welfare activity through internal bodies, such bodies shall be subject to the provisions of the charitable associations. Membership of the board of directors shall not be combined with having a paid work for the association.

**Article (53):**

The board of directors of the charity association shall draw an annual report on its activities and works and shall provide the competent administrative body with the association's budget, final accounts and supporting documents whenever requested along with any other information required therefrom.

**Article (54):**

A cultural association shall be the association that is aimed to upgrade sciences, arts or literary works.

**Article (55):**

The board of directors of the cultural association shall provide the competent administrative body with annual reports on its activities in addition to the documents and statements required from other associations.

**Article (56):**

Upon election of the board of directors for clubs with membership to non-Syrian nationals and foreigners, the number of Syrian members in the board of directors shall be at least equal to their ratio to the total members.

**PART TWO  
PRIVATE INSTITUTIONS**

**Article (57):**



An institution shall be created by allocating funds for indefinite period of time for a work of human, religious or art nature or any other activity of benevolence, social welfare or public interest without seeking to make profit.

**Article (58):**

The creation of the institution shall be per an official instrument or a testament. Such instrument or testament shall be considered the institution's constitution and shall involve the following information:

- a. The name and headquarters of the institution provided that the headquarters are located in the Syrian Arab Republic.
- b. The purpose for which the institution has been created.
- c. An accurate description of the funds allocated for this purpose.
- d. The organizational setup of the institution including the name of the manager.

Other information which is to be specified by a resolution of the competent administrative body shall also be included.

**Article (59):**

The creation of the institution shall be deemed by the debtors and heirs of the founder as a donation or a testament. In case the institution has inflicted damage to their rights, they may file the claims allowed by law in such case with regard to the donations and testaments.

**Article (60):**

Whenever the creation of an association has been through an official instrument, the founder may go back on it by another official instrument prior to registering it.

**Article (61):**

The legal personality of an association shall not be validated unless it registered its Articles of Association pursuant to the provisions stated herein.

**Article (62):**

An institution may be registered by an application of its founder, first manager or the competent administrative body which is entitled to monitor such institution subject to the established provisions for associations' registration.

**Article (63):**

The competent administrative body may object the creation of institutions, monitor them and adjust their Articles of Association to match the purpose of establishment. The executive bylaw shall regulate the conditions for objection and the monitoring rules.

**Article (64):**

The manager of the institution shall undertake to run and represent it with regard to obligations and entitlements.

**Article (65):**

The manager of the institution shall provide the competent administrative body with the institution's budget and annual accounts along with the supporting documents. The manager is also required to provide any information, data or other documents requested by such body.

**Article (66):**

An institution may not accept donations and testaments unless by a permission from the competent administrative body.

**Article (67):**

The competent administrative body may dismiss the managers who are proved to be neglectful in their management or who do not abide by the provisions of law or the institution's code, use the institution's funds for purposes other than those intended for it, commit any other gross mistake, or for any national considerations and may replace them by others. It may also reduce or call off all or some of the obligations and

conditions stated in the establishment instrument when necessary to preserve the institution's funds.

**Article (68):**

The competent administrative body may invalidate the measures taken by the manager of the institution in contradiction with the law or the public order or in excess of the powers and competencies stated in the Articles of Association. Such validation shall take effect within two years of the date of the invalidated act and shall not result in any harm to others with good intent who have acquired rights on the basis of such acts.

**Article (69):**

Institutions of all kinds shall be subject, in terms of merging, dividing, establishing branches, appointing a temporary manager, dissolution, liquidation and transfer into a public interest institution to the provisions which apply to associations. The ban enforced by article (21) herein shall also apply to institutions.

**Article (70):**

The provisions that apply to institutions herein shall not apply to those that have been created through means of endowment.

**PART THREE**  
**PENALTIES**

**Article (71):**

An imprisonment for no more than three months and a fine of no more than one thousand LS or one of these two penalties shall be inflicted on those who:

1. Write or hold a document or a record that is required by law to be released or maintained which involves false data with knowledge of such or deliberately give a statement to an incompetent body or otherwise deliberately conceal information that are required to be disclosed by law.
2. Initiate activities of the association or institution prior to its registration as per the provisions herein.
3. Initiate activities for the association or institution beyond the purpose it was set for, spend its funds on irrelevant matters or engage in financial speculations.
4. Allow non-members of the association to take part in its management or in the deliberations of the general body.
5. Contribute to the continuation of a dissolved association or institution with previous knowledge of the dissolution. Such knowledge shall be deemed to have occurred in general upon publishing the dissolution decision in the official gazette.
6. The liquidator who distributes among the members or others the assets of the association or institution in contradiction with the stipulations of law or the dissolution decision or rule.
7. Rise donations for the association or the institution in contradiction with the provisions of this law. Confiscation of the collected funds may be approved by a ruling in favor of the Ministry of Social Affairs and Labor to spend on charity.

**Article (72):**

Those who commit any other violation of the provisions of this law, its executive bylaw or the resolutions issued thereof shall be fined by no more than two hundred LS.

**Article (73):**

The members of the board of directors and the manager of the association or institution, appointed, elected or delegated shall be held responsible for the abovementioned crimes and shall bear the same penalties. In case any of them proved to have been unable to prevent the crime due to absence or impossibility of monitoring, the penalty shall then be reduced to the fine.

**Article (74):**

The judge may order the shutdown of an association, institution, their branches or one of them for a specific period and may also order the confiscation of the items used in the crime as the case might be. The general prosecution may apply before the penal judge for the shutdown of the association, institution, their branches or any of them as a precautionary measure until the conclusive verdict is issued without prejudice to the penal court.

**Article (75):**

1. The funds of the associations, their unions and the private institutions shall be considered public funds upon application of the economic penalties law issued by the legislative decree No. 37 of 16/05/1966 and its amendments.
2. The enforcement of the former provisions shall not undermine the infliction of any harsher penalties stated in the Penalties Code or any other law. (this article was amended by the legislative decree No. 224 of 21/09/1969).

**Presidential Decree**

**No. 1330 of 1958**

**THE EXECUTIVE BYLAW OF THE ASSOCIATIONS AND PRIVATE INSTITUTIONS LAW APPLICABLE**

**BY RESOLUTION NO. 93 OF 1958**

**CHAPTER ONE:**

**ASSOCIATIONS DECLARATION**

**Article (1):**

The founders of an association are the individuals who take part in establishing it, sign its charter and prepare its Articles of Association. They shall be responsible for whatever required for the association establishment in terms of the expenses and entitlements. Once the Articles of Association are declared, a refund of expenses shall be processed by the general body.

**Article (2):**

Founders, upon the elaboration of the Articles of Association, shall observe the provisions stipulated in the Associations and Private Institutions Law and in this bylaw.

**Article (3):**

An application for the association's declaration shall be submitted to the Ministry of Social Affairs and Labor if the association's headquarters are located in the city or the governorate of Damascus and to the Social Affairs and Labor department in the relevant governorate if the headquarters are located there.

**Article (4):**

The declaration application shall mention the association's headquarters and shall be enclosed with the following documents:

- a. A resolution assigning the association's representative to complete the declaration procedures.

- b. The elections minutes of the first board of directors.
- c. The declaration fees payment receipt.
- d. Four copies of the Articles of Association and the charter signed by all the founders.

**Article (5):**

The declaration requests shall be recorded in a special registry in serial numbers according to the date of filing them. The competent employee shall put a dated signature on every attachment to the application and shall give a receipt thereof.

**Article (6):**

The Social Affairs and Labor directorate (the Associations and Clubs Directorate) in the Ministry's headquarters or in the governorate shall look into the application as soon as it receives it and shall undertake an investigation about the founders through the General Security Directorate. It shall also look into the Articles of Association from a legal point of view and in terms of the relevance of the association's objectives and the need for its services in the district.

**Article (7):**

The Social Affairs and Labor directorate in the governorate shall submit the application with its own opinion and the results of the investigation about the founders to the Ministry of Social Affairs and Labor within ten days of the application registration.

**Article (8):**

The Ministry of Social Affairs and Labor shall examine the declaration requests submitted directly to it or through its branches in governorates and shall take a decision within sixty days of the application registration date having all the legal requirements. It shall, within fifteen days of the application, seek the opinion of the Ministry of Interior and the official bodies with relation to the association's objectives prior to declaring the Articles of Association. Such official bodies may contest the declaration within fifteen days of the opinion request and the Ministry of Social Affairs and Labor shall look into the objections. In all cases, a declaration may be deemed to

have legally happened with the elapse of sixty days from the application date without issuing a decision thereof.

**Article (9):**

The accepted applications shall be recorded in a special registry. A summary of the entry shall be published in the official gazette free of charge. The Social Affairs and Labor Directorate (Associations and Clubs Department) shall maintain a copy that is marked with the number and date of the entry along with the date of the official gazette in which it was published. A copy of the gazette shall be sent to the relevant association and another one to the Social Affairs and Labor directorate in the relevant governorate.

**Article (10):**

The rejected applications shall be recorded in a special registry stating the reasons for rejection. The Ministry of Social Affairs and Labor shall issue a resolution thereof and shall provide the concerned individuals with a copy of it through registered mail to the association's headquarters before the elapse of the mentioned sixty days.

**Article (11):**

The appeal requests shall be submitted to the Ministry of Social Affairs and Labor and the Minister is to issue a decision regarding the procedures of appeal registration, verification and resolution. Such requests shall be settled by a reasoned resolution addressed to the relevant individuals in the association's headquarters prior to the elapse of sixty days from the date of submission to the above ministry.

**Article (12):**

The requests to declare an amendment in the Articles of Association shall be presented by the head of the board of directors or his deputy to the body indicated in article (3) herein (to the Ministry of Social Affairs and Labor if the association's headquarters are located in the city or the governorate of Damascus and to the Social Affairs and Labor department in the relevant governorate if the headquarters are located there) with the following documents enclosed:



1. Four copies of the requested amendments which have been approved by the general body. The copies shall be signed by the head of the association or his deputy and the secretary.
2. The minutes of the meeting of the general body which discussed the amendment including the names of the attendants and the majority that approved the amendment.
3. A description of the number of the association's members eligible to attend the general body's meeting signed by the head or his deputy and by the secretary.
4. A description of the reasons for the amendment.
5. Fees payment receipt for the amendment.

(the provisions of association declaration shall also apply to the amendment declaration).

**Article (13):**

The declaration fees are fifty LS with the exception of the students associations and educational institutions which declaration fees are ten LS.

**SECTION TWO:  
DECLARATION RECORDS**

**Article (14):**

The page numbers for the declaration records indicated herein shall be in serial numbers. Each page shall be sealed by the Ministry's seal and each record shall have an index. No scratch and scrap of records is allowed and every correction shall be in red ink and shall be signed by both the registrar and the head of the Associations and Clubs Directorate.

**Article (15):**

The employee entrusted with the records shall be responsible for them and for their contents.

**SECTION THREE**  
**ASSOCIATION'S FUNDS UTILIZATION CONDITIONS AND MEANS**

**Article 16:**

An association may use the surplus revenues in profit-guaranteed businesses provided that such does not affect its activity. The environment in which the association works in shall be in need for projects that are consistent with the association's purposes in accordance with the general policy set by the Ministry of Social Affairs and Labor. The following conditions shall be observed upon utilizing the funds:

1. The surplus revenues shall exceed the average expenditure of the last three years as per the latest budget.
2. The investment of the surplus revenues shall be in the government bonds and stocks of entities in which the government has shares and those of other entities approved by the Ministry of Social Affairs and Labor.
3. The surplus revenues of associations shall not be invested in real-estate or in any real-estate liabilities with the exception of the charity and public welfare associations.
4. Associations may, when necessary, invest their surplus revenues in productive projects to achieve the purposes they were created for provided that such projects are in line with the purposes and are approved by the Ministry of Social Affairs and Labor.

**SECTION FOUR**  
**COLLECTING FUNDS FROM THE PUBLIC**

**Article (17):**

Any form of addressing the public for donations shall be considered fundraising regardless of the means. Such fundraising may not be performed unless through the declared associations and unions and upon acquiring a prior permission of the Ministry of Social Affairs and Labor with the exception of the religious houses of worship which

have small fundraising boxes installed or plates circulated during the religious events for spending over the religious house itself. The Ministry of Social Affairs and Labor shall look into the fundraising requests within thirty days of receiving them and may add whatever conditions it deems necessary to grant its permission. The approval of the above ministry shall also be sought against every amendment made on the purpose of the fundraising or the expenditure means.

**Article (18):**

The association shall inform the Ministry of Social Affairs and Labor about the total collected funds within maximally one month after the expiry of the allowed collection period.

**Article (19):**

The Minister of Social Affairs and Labor shall limit the fundraising permission to one of the associations that meet all the conditions provided that the total collected money goes to the associations indicated in the permission. The permission shall be granted based on the rules stipulated in a resolution of the Minister of Social Affairs and Labor according to each one's efforts without prejudice to the social activity performed.

**Article (20):**

The fundraising process shall be subject to the monitoring of the Ministry of Social Affairs and Labor which may, for this purpose, set the regulations that guarantee the organization of fundraising, expenditure and consistency with the purposes for which the permission has been granted. It may also audit the donations accounts and determine the administrative expenses spent for fundraising.

**SECTION FIVE:**

**UNIONS**

**Article (21):**

No association may call itself "a union" unless it was formed of a group of associations that merge or are intended to be merged according to the provisions of law.

**Article (22):**

The establishment of the union and its declaration shall be subject to the provisions that apply to the associations as per this bylaw.

**Article (23):**

**The mission of unions shall be:**

- a. Supervising the common interests of associations joining the union and guiding them to achieve their common objectives.
- b. Coordinating the efforts of the associations in the union, improving the level of service and creating new associations in the areas that need them.
- c. Setting the general policies for the joint services of associations.
- d. Offering provision of technical, financial and intellectual assistance to associations according to its potentials.
- e. Taking a decision in terms of the disputes arising among associations.
- f. Looking at the associations documents and report thereof to the general body.
- g. Unions shall be the link between the associations under them and the government parties with regard to the general policy and financing.

**Article (24):**

Associations shall abide by the instructions of the unions and the general policy drawn thereby. Associations shall contribute, each per its potentials, in the joint projects decided by the union to achieve the common purposes.

**SECTION SIX**

**THE PREREQUISITES OF THE MEMBERS OF THE BOARD OF DIRECTORS**

**Article (25):**

In addition to the conditions stipulated in article (27) of the Associations and Private Institutions Law, the Ministry of Social Affairs and Labor may require the following two conditions, or one of them, in the members of the associations' boards of directors:

- a. Members shall have an educational degree, knowledge or know-how to be determined by a resolution of the above ministry.
- b. Members shall be residents within the area of the association's business or have a serious interest in that area.

**Section seven:**

Conditions for objection over institutions, monitoring terms and Articles of Association's amendment

**Article (26):**

A written permission shall be obtained from the Ministry of Social Affairs and Labor upon establishing the institution. The permission application shall be enclosed to the institution declaration request upon submitting it.

**Article (27):**

The Ministry of Social Affairs and Labor may turn down the request for permission to establish an institution if it was revealed that such institution is intended for purposes that aren't within the scope of activities mostly needed by the people in the area.

**Article (28):**

Institutions shall be subject to the monitoring of the Ministry of Social Affairs and Labor in general and the latter may, for this purpose:

- a. Verify the businesses of the institutions and the resolutions of their managers and make sure that they are compatible with the law and the establishment instrument. This may be undertaken by inspectors assigned by the Minister of Social Affairs and Labor.

- b. Assign one or more representative of the Ministry in the boards of the institutions that are created using funds that have been collected in whole or in part from the public.

**Article (29):**

Institutions shall notify the above ministry of the decisions taken with regard to the following matters within two weeks of their issuance:

- a. Approval of annual accounts, budget proposal, managers' reports and auditors reports.
- b. Election, replacement or dismissal of managers.
- c. Nomination of the auditor.
- d. Termination of the institution, mergence in another institution or division.

Such decisions shall not enter force unless upon the Ministry's approval or upon the elapse of thirty days of the date of the notice without objection.

**SECTION EIGHT  
GENERAL TERMS**

**Article (30):**

The Ministry of Social Affairs and Labor shall be assigned to design models of the following records and regulations indicated above:

- 1. Model Articles of Association.
- 2. Associations' registration entry model
- 3. Associations' declaration registry model
- 4. Associations' rejection registry model.

**Article (31):**

Employees who attend the meetings of the general body of an association in their free time based on article (23) of the Associations and Private Institutions Law or those representing the Ministry in the boards of directors of the private institutions based on

this bylaw shall be remunerated per a resolution issued by the Minister of Social Affairs and Labor.

**Article (32):**

The Minister of Social Affairs and Labor shall execute this decree and put it into force as of the date of issuance.

**Issued on October 31<sup>st</sup> 1958**  
**The President of the Republic**

**Resolution No. 1206**

**The Minister of Social Affairs and Labor**

Reference the provisions of article 26 of the Associations and Private Institutions Law applicable by law No. 93 of 1953 and amended by the legislative decree No. 224 of September 21<sup>st</sup> 1969,

**RESOLVED:**

**Article (1):**

The minimum number of the members of an association's board of directors shall be five members and the maximum shall be eleven.

**Article (2):**

The maximum renewable term of a member of the board of directors shall be limited to four years.

**Article (3):**

This resolution shall be published and those concerned shall be notified to abide by its provisions.

**Damascus 23/12/1969**

**Minister of Social Affairs and Labor**

**RESOLUTION NO. 478**

**The Minister of Social Affairs and Labor**

Reference the provisions of article 26 of the Associations and Private Institutions Law applicable by law No. 93 of 1953 and amended by the legislative decree No. 224 of September 21<sup>st</sup> 1969,



**RESOLVED:**

**Article (1):**

Article (2) of the resolution 1206 of 23/12/1969 shall be amended to read as follows:

" A member of an association's board of directors or the associations' union may renew his/her membership for no more than six consecutive years and may also run again for membership of the board of directors after a one-session discontinuation of no less than a year."

**Article (2):**

This resolution shall be published and those concerned shall be notified to abide by its provisions.

Damascus 24/05/1973

Minister of Social Affairs and Labor

**E/2/3533**

Att. the Directorates of Social Affairs and Labor in governorates

Reference our resolution No. 478 of 24/05/1973, which stipulates the amendment of the second article of resolution No. 1206 of 23/12/1969, the following are the instructions related to the enforcement of this resolution:

1. The resolution has no retroactive force and shall be effective as of 27/06/1973 which is the date of issuance in the official gazette. The elections that were held prior to its entry into force shall remain subject to the provisions of resolution No. 1206 of 1969 as the resolution 478 doesn't confer legitimacy upon the void elections that were held prior to its entry into force but rather it allows members to nominate themselves again once new elections are held.

2. The six-year period indicated in resolution 478 above shall begin as of the expiry date of the board of directors which was existent by 14/01/1970 which is the date of effect for resolution No. 1206 of 1969. The term of this board shall not be calculated in the six-year period.
3. A member of the association's board of directors who is absent from the board of directors for the specified term in the Articles of Association may run again for membership of the board of directors.
4. All the instructions that contradict the above shall be null.

Damascus 31/07/1073

Minister of Social Affairs and Labor

**B/1/4481**

**Instructions on the meetings of the general bodies of associations:**

1. The board of directors of the association shall convene in a special session to consider the meeting of the association's general body at least one month prior to the date of the general body's meeting or of the expiry of the board of directors' term.
2. The board of directors shall endorse the final accounts of the closed financial year and the proposed budget for the coming year. It shall also draw a report on its activities over the past period and determine a date for the first and second convention of the general body in compatibility with the provisions of the Articles of Association especially with regard to the period set between the first and second meetings.
3. The board of directors shall address a written invitation for the meeting to all the members, the Social Affairs and Labor Directorate and to the Police to approve the holding of the meeting. The invitation shall also state the meeting agenda. A copy of the invitation shall be posted in the association's

headquarters as soon as it's issued. In all cases, the invitation shall be issued fifteen days before the meeting date.

4. The board of directors shall prepare a list of the names of the general body's members who have met all their obligations and who are entitled to attend the meeting. A similar list shall also be prepared enlisting the members who haven't paid their dues and they shall be requested to pay them at least 24 hours before the meeting. Whoever doesn't pay the subscription prior to the meeting's date shall be deprived from attending the meeting.
5. In case the meeting agenda involved electing a board of directors for the association, members shall be notified thereof and shall also be asked to present their nominations to the board of directors before the deadline that ends one hour before the meeting's start.
6. An absent member may not be nominated for membership in the board of directors unless if such member assigned someone else to nominate him/her in writing or if he/she sent a written nomination letter.
7. The general body may not look into any issues other than the ones stated in the invitation letter.
8. In case the meeting is for the election of the board of directors only, such has to be indicated in the advertisement with a statement of the reasons.
9. The competent directorate may assign one of its employees to attend the meeting. Such employee shall show up in the association's headquarters one hour before the meeting.
10. The directorate's representative shall ensure integrity of the procedures taken by having a look in the members' record and the other necessary registries.
11. The representative shall conclusively look into the authorizations and shall attend the meeting until the end. Upon the occurrence of any incident that is likely to impede the meeting or the elections process, he shall immediately contact the director of the Social Affairs and Labor who has to show up immediately in the meeting hall. The director may also seek assistance from the policemen when necessary and shall execute minutes to be submitted to the Ministry with a copy to the Governorate.

12. A committee shall be formed to supervise the elections prior to initiating the process by the board of directors provided that the directorate's representative is included. The number of the committee's members shall not be less than three in all cases.
13. The committee shall make sure that the ballot box is empty prior to casting the votes. It shall also perform the counting with all members attending and declare the results immediately before completing the counting.
14. A list of the names of the attending members shall be executed. Each member shall sign against his name before the meeting. Whoever refuses to sign shall be prevented from attending the meeting. An assignee may sign against the name of his assigner upon showing a written authorization acceptable by the directorate representative containing the name of the assignee and his signature. The representative shall thereafter execute the list, enclose it with the minutes and submit both to the directorate to be archived in the association's file for reference.
15. The meeting's minutes shall describe all the events and contingencies that occur during the meeting along with all the matters discussed and shall state the true and the rejected authorizations.
16. Any violation of paragraphs 1, 2, 3, 4, 5, 6, , 12, 13 and 14 shall call for the meeting's abolition. Any violation with regard to the remaining paragraphs shall require a warning of a possible abolition and an actual abolition upon repetition.
17. All the contradicting instructions and notices shall be null as of the date of issuance.

**Damascus 26/07/1971**

**Minister of Social Affairs and Labor**

**E/2/5157**

Att. the Directorates of Social Affairs and Labor in governorates

In implementation of the resolution of H.E Minister of Local Administration No. 306 of 29/07/1973 which involves distribution of the powers transferred from this ministry to the local administrative units, we order the following in implementation of the above resolution:

**First: the competencies of the executive office:**

1. The association that has surplus funds and wishes to invest them in businesses that are profit-guaranteed shall submit an application to the directorate to approve the investment of the surplus funds with a description of the investment areas in detail and the success prospects. The directorate shall examine the application in light of article (18) of the Associations and Private Institutions Law and article (16) of the Executive Bylaw. The application shall then be submitted to the executive office together with its opinion regarding the availability of the necessary legal conditions. A copy of the opinion shall be sent to the Ministry which shall also receive a copy of the decision of the executive office thereon.
2. The association that wishes to establish undeclared branch shall submit an application to the directorate with the names of the people who will be entrusted to run the branch. The directorate shall, in turn, submit the application to the executive office with its opinion in light of the association's activity, its responsiveness to the directorate and how compatible it is with the laws and regulations. The directorate shall then provide the Ministry with a copy of the executive office's decision thereon.
3. Public welfare associations shall provide the directorate with the names of the candidates for membership in their board of directors thirty days prior to the elections date. The directorate shall look into the names in light of their previous activity in the association especially with regard to the financial auditing reports. In case there was a reason for elimination of any candidate, the directorate shall address the executive office requesting the elimination with an explanation of the reasons for such procedure.

4. The implementation of article (51) of the Associations Law is subject to the appointment of a temporary manager or a temporary board of directors. Since the candidates for the membership of the board of directors are responsible for the violations that led to appointing the manager or the temporary board of directors, the Directorate shall request from the executive office to eliminate these candidates while explaining the mistakes committed by each.

#### **Second: the competencies of the Head of the Executive Office**

1. The association that wishes to obtain a permission to collect donations from the governorate shall submit a request to the directorate as per the provisions of the Fundraising Law. The directorate shall look into the request in light of the regulations and instructions thereof and shall report such to the Head of the Executive Office along with its opinion. In case of approval, the directorate shall develop the permission draft as per the established models and shall submit it thereafter to the head of the executive office for signature. In case of non-approval, the association shall be informed of the reasons for rejection in order to avoid them in the future. In case an association wishes to collect funds from outside the governorate, the request shall be submitted to the Ministry with the opinion of the head of the executive office enclosed.
2. The directorate shall examine the conditions of the associations under its supervision on regular basis and shall propose the necessary solutions to upgrade the activity of associations in light of the State plan and the community's need for services especially in terms of merging the associations of similar objectives. The directorate shall present its proposal to the head of the executive office who, in turn, shall report to the Ministry in case he approves such and the Ministry shall instruct the directorate to reconsider the proposal in light of the instructions of the head of the executive office.
3. In case a public welfare association committed the violations stated in article (48) of the Associations and Private Institutions Law, the directorate shall conduct a comprehensive study of the association's condition and the possibility of nominating a manager or a temporary board of directors. The

study shall be submitted to the head of the executive office who either approves the appointment or reconsiders the issue. In case of approval, the Ministry shall receive the proposal with the recommended persons for appointment together with adequate information on them in order to be able to issue the necessary appointment resolution.

### **Third: The Directorate Competencies:**

The directorate was granted by virtue of resolution No. 306 of 29/07/1973 broad powers in social private activity and supervision over the associations work. Therefore, the directorate shall adequately undertake these tasks with a sense of full responsibility while the Ministry will monitor the implementation of tasks and the competent employees will be scrutinized as of how well they undertake the direct supervision tasks in implementation of the effective laws and regulations particularly in terms of the following:

1. The extent to which associations adhere to the application of the provisions of resolutions 809 and 1000 of 1962 regarding the regulation of the financial and administrative records of associations. The employees who pay visits to the associations shall make sure of that and of the preparation of the financial and accounting system and approving it. These employees shall constantly and effectively follow up the association to implement whatever is requested from it in this regard. In case the association refuses to abide, it shall be warned of dissolution and a copy of the warning shall be sent to the Ministry and followed by a subsequent statement to update on the response to the warning.
2. Authorizing the assigned employees to attend the meetings of the general body of associations and facilitating this. Employees shall, prior to attending the meeting, study the Articles of Association especially with regard to the meeting articles to ensure that the meeting and the decisions taken are legal. The employee shall prepare complete minutes of the meeting describing the deliberations and discussions. Such minutes shall be enclosed with the meeting

agenda and the materials discussed. The Ministry is to receive a copy of the minutes and of all the materials that were looked into during the meeting.

3. Requesting the abolition of decisions that contradict the law or the Articles of Association:

The Directorate shall look into the associations' resolutions and ensure that they are compatible with the laws and regulations. In case there were violations that require revocation, the association shall be informed of such violations and shall be requested to reconsider them within one month. If the resolution in question isn't of urgency and if the association didn't respond to the request, the directorate may request that such resolution is abolished by the competent Court of First Instance through the general prosecution. However, if the resolution is of urgency and it was necessary to suspend its implementation, the directorate is supposed to take it to the Ministry supported with the reasons calling for suspension in order for the Ministry to be able to take the suspension resolution in the right time.

4. Ensuring that the members of the boards of charity associations do not perform paid job for the association (the content of article (52) of the Associations and Private Institutions Law) in light of the judgments and instructions issued thereof.
5. Studying the reports, final accounts and the associations budgets presented in light of the Articles of Association, licenses granted, net outputs and assistance provided by the State or by any other party and expressing comments and proposals in this regard and submitting them to the Ministry.
6. Following up the associations to rectify violations that are exposed as a result of the inspections or visits paid by the Ministry's employees or the directorate or due to the subsequent monitoring until such violations are properly rectified and the Ministry is informed of such. In cases of violations that require resorting to the judiciary, the directorate is supposed to prepare the necessary file and take the case to the competent court through the general prosecution or the government's Lawsuits Directorate as the case might be. A special file



- shall be opened for these lawsuits with the proper follow-up to reach a conclusion. The Ministry shall be provided with a copy of the case's file.
7. Monitoring the fundraising processes and ensuring that they are conducted pursuant to the granted permissions and instructions issued by the Ministry or the other competent parties especially in terms of maintaining the voluntary nature of donating and non disturbance of citizens in a way that forces them to donate, verifying the total collected funds and preparing the necessary minutes and reporting such to the Ministry within the specified time. The necessary measures shall be taken to process permissions within the time limit and executing the fundraising optimally even if this has led to depriving the violating association from obtaining new fundraising permissions.
  8. Approving the purchase and sale of real-estate for associations according to the instructions issued thereon.
  9. Following up the dissolution of associations whether the liquidation has been ordered by the general body or the Ministry in order to perform it in a timely manner and submit the reports thereof with comments to us and the same applies to the conclusion of the liquidation as the directorate is expected to ensure implementation of the Ministry's instructions as per the provisions of the associations liquidation regulation and the instructions issued thereof. The directorate shall bear the responsibility for the quick implementation of the liquidation and shall follow up the liquidator for that purpose. It shall also express its opinion in the proposed party to receive the dissolved association's funds and shall recommend the proper remuneration for the liquidator in light of the efforts made and the assets of the dissolved association. Moreover, it may suggest the replacement of the liquidator in case it felt that he doesn't optimally perform his duties.
  10. Statistics constitute a vital element in coordination and planning. Therefore, the Ministry is completely dependent on statistics coming about the associations and institutions and will pay more attention to them as these are the basic element that shapes the distribution of assistance over associations. Directorates shall pay the due attention to the necessary statistics and shall ensure their accuracy prior to submitting them to the Ministry. They shall also

follow up with the associations to obtain the statistics within the month of January of each year. Upon any delay in submitting such statistics by the associations by then, the employees of the social services in the directorate shall conduct a quick tour in associations to get the required statistics as per the former circulars and notices especially with regard to the number of the associations' members, the new affiliates, the number of beneficiaries and total revenues and expenditures. Such data shall be entered in a unified form to be submitted to the Ministry within the first week of February with the directorate's comments.

**Damascus 01/12/1973**

**Minister of Social Affairs and Labor**

### **INSTRUCTIONS**

**NO. 9/1/62**

**Date: 08/08/1974**

Reference the provisions of the Associations and Private Institutions Law issued by the resolution No. 3 of 1958 and amended by the legislative decree No. 224 of 1969 and its executive bylaw issued by resolution No. 1330 of 1958,

The amended Local Administration's Law No. 15 of 1971 and its executive bylaw No. 2297 of 1971 and the directive of the Premiership No. 493/1 of 18/02/1974,

And the approval of the Ministry of Social Affairs and Labor by letter No. E/2/3041 of 29/4/1974,

We demand the abidance by the following upon declaration of the associations and private institutions' Articles of Association:

1. The declaration application of the association or institution (associations may also involve clubs and cultural and art associations as per the meaning

indicated in the Associations and Private Institutions Law) to the competent directorate of social affairs and labor with the following documents attached:

- a. The declaration application.
  - b. The appointment resolution of the association's representative to finalize the declaration procedures.
  - c. Four copies of the elections minutes of the first board of directors.
  - d. Four copies of the list of the names of the founders, their nationality, age, profession, place of residence and addresses with the name of the parents and the date of birth.
  - e. Four copies of the association's Articles of Incorporation.
  - f. Four copies of the Articles of Association signed by the founders.
  - g. Declaration fees payment receipt.
2. The Social Affairs and Labor Directorate shall study the application and conduct a comprehensive social study of the association, its founders and the extent to which the community needs its services as per the attached form.
  3. The Social Affairs and Labor Directorate shall send a list of the founders' names to the security departments to investigate on them. A copy of the documents stated in paragraphs d, e and f to the Ministry of Interior. The response received therefrom shall be sent immediately to the executive office or the Ministry of Social Affairs and Labor as the case may be.
  4. In case the association's activity covers the governorate only, the file shall be sent to the executive office with the directorate's opinion in light of the study prepared for this purpose within ten days of the application registration.
  5. The executive office shall issue its approval or disapproval resolution within thirty days of the application registration in the executive office which shall forward a copy of the resolution with the file to the Ministry of Social Affairs and Labor in case of approval.
  6. The Ministry of Social Affairs and Labor shall register the association in the general registry of associations and shall send a copy of the resolution to the official gazette for publication in case no legal irregularities exist or no objection expressed by the security departments and in case no contradiction

exists with the basis defined in paragraph 14 of these instructions or the Ministry of Social Affairs and Labor's plan in this regard.

In case such irregularities or objections exist, the Ministry shall return the file to the executive office for reconsideration in light of its remarks and it may request the amendment of some provisions in the Articles of Association to adapt them to the effective laws and the founders shall abide by such.

7. In case of the non approval of the executive office of the declaration, a rejection resolution shall be issued and the founders shall be notified within thirty days of the application registration in the executive office. The founders may challenge the rejection resolution through the directorate within sixty days of receiving the rejection notice.
8. The directorate shall forward the appeal request to the executive office accompanied by its opinion. The office shall accept or deny the request through a reasoned decision issued within thirty days.
9. The executive office shall forward a copy of the decision related to the appeal request to the Ministry with the file in order to take the procedures stated in paragraph (6) herein.
10. In case the association's activity exceeds the governorate borders, the competency of the executive office shall be limited to the expression of opinion in the declaration or denial of the Articles of Association. The directorate shall forward a copy of the documents to the executive office which shall examine the application subject to the effective legal provisions.
11. Following the declaration publication in the official gazette, the Ministry shall send a certified copy of the Articles of Association to the executive office, the competent directorate and the founders. The association may not proceed in its activity unless the founders receive a copy of the certified Articles of Association.
12. The effective provisions related to the declaration of the amendment of Articles of Association shall remain applicable and the competent directorate shall seek the opinion of the executive office regarding the required amendments. The opinions of both the directorate and the executive office shall

be sent to the Ministry of Social Affairs and Labor within twenty days of the application registration.

13. The above shall also apply to the declaration of the Articles of Association of local union within the governorate. Union at the level of the country shall be exclusively of the competence of the Ministry of Social Affairs and Labor and not the executive offices.
14. The executive offices shall abide by the following upon looking into the declaration requests of the Articles of Association:
  - a. The declaration requests of unions, associations and clubs having similar objectives with those of the popular organizations shall be turned down.
  - b. Women associations shall not be declared in application of the legislative decree No. 121 of 1970.
  - c. The declaration of benevolence associations shall be restricted as such shall be concentrated based on the Ministry's plan and the need of the targeted area.
  - d. The creation of scientific, cultural and rural associations shall be encouraged.

**AdeebMilhamMoussa**

**Minister of Local Administration**

## THE FORM

**The governorate:**

**Directorate:**

### **Association Declaration Request Study Form**

- 1- Name of the association:
- 2- Headquarters:                      Province:                      District:                      Governorate:
- 3- The association's area of activity:
  - a. Population:
  - b. Number of associations available and their types:
    - 1.
    - 2.
    - 3.
    - 4.
  - c. The social condition in the area or the neighborhood:
  - d. The economic condition in the area or the neighborhood:
  - e. Number of social centers and guidance units if the association was in the rural areas:
    - 1.
    - 2.
    - 3.
    - 4.
  - f. Sports clubs:
    - 1.
    - 2.
    - 3.
    - 4.
  - g. Farming societies:
    - 1.
    - 2.

3.

4.

h. Women units:

1.

2.

3.

4.

4- The association's founders:

POB and DOB:

Social status:

Educational qualification:

Profession:

Economic status:

Place of residence in detail:

1.

2.

3.

5- The association's purposes:

1.

2.

3.

4.

5.

6.

6- The need of the area for these purposes:

7- The expected services from the association:

8- The expected conflicts to be created by the association in the area:

9- The funding sources:

- a.
- b.
- c.

10- The expected difficulties to face the association's activity:

11- The opinion of the administrative officer in the area: (Police station chief, District manager, area manager)

12- The opinion of the mayor and not the population:

13- Opinion of the form administrator:

14- Opinion of the Director of the Social Affairs and Labor

Social Affairs and Labor Director

Form Administrator- Signature and opinion

Date of the Form completion:

**E/2/727**

Att. The Social Affairs and Labor directorates in governorates

Further to our circular No. E/2/4463 of 05/09/1970 issued on basis of the Ministry of Finance letter No. 15024-20/1 of 19/08/1970 which requires subjecting the liquidation remunerations earned by employees of the associations and private institutions to the provisions of the legislative decree No. 167 and its amendments,

We would like to inform you that the State's Council has issued opinion No. 15 of 1972 stipulating the following:

Remunerations earned by the employees from the funds of associations and private institutions in exchange for their performance of liquidation of such associations and private institutions shall not be subject to the maximum limits of remunerations defined in the amended legislative decree No. 167 of 1963 as the above parties are not



under the mentioned bodies in the first article of the abovementioned legislative decree.

For knowledge and to consider our previous circular and its following circulars void.

**Damascus 20/02/1972**

**Minister of Social Affairs and Labor**

**E/2/5757**

Att. The Social Affairs and Labor Directorates in governorates

Opinion No. 55 was issued by the General Body of the State's Council on 18/06/1972 stating the following:

First: the amounts paid to the employees in the parties under the provisions of the legislative decree No. 167 of 1963 in exchange for assigning them personally to conduct works that are unrelated to their functional job or activity shall not be subject to the maximum levels of remunerations defined in the abovementioned legislative decree.

Second: the remunerations received by the employees in the public establishments from the funds of associations and private institutions in exchange for their part in liquidating such associations or institutions or assisting them in the preparation and implementation of their own projects shall not be subject to the maximum levels specified in the legislative decree No. 167 of 1963 as long as their assignment has not been in line with their own jobs. Also, the remunerations of technical expertise, arbitration and the entitlements released in exchange for a personal commitment or as a result of winning in an open competition before the public as well as the prices for studies and writings or the other prices and amounts granted for an innovation, artistic or intellectual works that are performed in leisure times and are not connected

to the job shall not be subject to the maximum levels stated in the legislative decree No. 167 of 1963.

**Damascus 08/10/1972**

**Minister of Social Affairs and Labor**

**SUBJECT: EXPLANATION OF AN ARTICLE IN THE ASSOCIATION'S LAW**

**E/2/593**

Att. The Social Affairs and Labor Directorate in Aleppo

Reference your letter No. 398 S A on 18/01/1968 regarding a request for clarification on the meaning of "the elapse of one year of the membership in the association" indicated in article 31 of the Associations and Private Institutions Law,

We would like to clarify that the meaning of "the elapse of one year of the membership in the association" that such period starts from the date of accepting the member's application to join the association and not from the date of filling the application form unless the internal bylaws indicate otherwise.

For consideration and abidance

**Damascus 13/02/1968**

Minister of Social Affairs and Labor

The opinion of the Legislation and Studies Directorate with regard to the associations' board of directors' eligibility to sell the association's real-estate

There is a difference between the management practice and the disposition of rights. The work of the association's board of directors is originally focused on the administrative activities stipulated in the Articles of Association which means that the board of directors doesn't have the right of disposition of property unless there was a specific text in the Articles of Association authorizing such because the general body is solely responsible for any acts of disposition or conveyance of property.

In light of the above, the board of directors shall have no right to sell the association's real-estate unless there is a term allowing so in the Articles of Association. In case no such term exists, the selling right shall remain an exclusive right of the general body.

**NO. 5 OF 15/01/1968**

Att. The Directorate of Social Services

Reference your letter No. 30/30 dated 06/01/1968 which states your opinion in the possibility of having Mr. Khalil Nasser the former member of the board of directors of the arts club to his post upon returning from the service work, we hereby return your documents and report the following:

Whereas it was concluded from the attached documents that Mr. Khalil Nasser is the original elected member by the general body, and whereas the term of the board of directors hasn't expired yet and there is nothing to indicate that the original member has resigned from the membership of the board of directors or any equivalent act, his absence due to the call to serve the State doesn't mean primarily that the membership title has been dropped.

Hence, the decision of the board of directors to appoint a substitute based on these events doesn't mean that the appointment will be extended to the end of the membership term despite the demise of the causes.

Therefore, we share your opinion regarding the return of the abovementioned to the membership of the board of directors and we believe that Mr. Ramadhan who replaced him by resolution of the board of directors shall have his task in the club's office ended by the return of the original member as he was basically appointed temporarily to replace the absent Mr. Nasser according to your letter above. Since the original member has returned from his service before the convention of the general body and the issuance of any new resolution or conducting elections to fill in the vacant post, then the assignment of Mr. Ramadhan shall be terminated in the board of directors and the original member shall return to complete his term in the board.

**Director of Legislation and Studies**

**LEGISLATION AND STUDIES DIRECTORATE'S OPINION ON THE CONNOTATION OF ARTICLE 52 OF THE ASSOCIATIONS AND PRIVATE INSTITUTIONS LAW REGARDING NON-COMBINATION OF THE MEMBERSHIP IN THE BOARD OF DIRECTORS AND HAVING A PAID WORK IN THE ASSOCIATION**

1. The principle of non combination between the membership in the board of directors and having a paid work in the association is based on the following concept:
  - a. The meaning of having a paid job in the association is the works assigned to the board of directors pursuant to the provisions of law and the Articles of Association which are sought to achieve the association's management such as the administrative works, attending the meetings and the board of directors member supervision over the distribution or collection of the association's funds...etc. such works for which the member of the association has devoted himself are the ones that shall not be paid for by law. Any contradictory explanation may deviate the member's work from the concept of volunteering and consequently contradict the basics of the Association's Law. Therefore, the non combination between the

membership in the board of directors and having a paid work shall be applied according to the concept above.

- b. With regard to the works that lay beyond the scope and competencies of the board of directors, they shall not be subject to the principle above. With regard to the saying that by virtue of article 27 of the Articles of Association the board of directors shall represent the association before others and before the judiciary in terms of the rights and liabilities and seeking the association's rights is of the competencies of the board, such provisions do not contradict with the above explanation and this requires us to ask; shall the member of the board who happens to be a lawyer, an engineer, a doctor or any professional employee, shall they be obliged to donate all their work to the association if it needed to assign a lawyer, an engineer or visit patients in any affiliated body? The answer to this is simply that such commitment is out of the question.
2. In all cases, it becomes evident from the claim attached to this document that the concerned lawyer has been assigned based on an original authorization to file a lawsuit and such assignment was agreed to be paid and therefore there is no reason afterwards to claim that he is not entitled to receive the payment for this lawsuit.

#### **Legislation and Studies Director**

284-31/5/969

**THE OPINION OF THE LEGISLATION AND STUDIES DIRECTORATE ON THE PUBLIC WELFARE  
ASSOCIATIONS**

**Arr. Social Services Directorate**

Further to your letter No. SD/2/126 of 20/5/1969 requesting an opinion in the possibility of giving the public welfare quality to the branches of public welfare associations, we would like to state the following:

Reference articles 41 of the Associations and Private Institutions Law, it is understood that the public welfare association shall be every association intended to achieve a public interest and for which a Presidential decree is issued to declare it so.

Hence, there are conditions to issue a presidential decree and declare an association as a public welfare one.

Article 25 of the above law has also stated that an association may establish a branch and that such branch may be declared and shall, then, have an independent legal personality.

It is concluded that the declared association branch shall have its own legal personality and independence and shall be dealt with as an independent association in matters other than those indicated by law with regard to its obligations to the original association.

Based on the above, we believe that the declared branch of a public welfare association shall not be considered an original asset of the public welfare associations unless the provisions of article (1) applied to it including a presidential decree to declare it as such.

**For consideration**

**Legislation and Studies Director**

**FuadRizq**

**THE OPINION OF THE COMPETENT COMMITTEE IN THE STATE'S COUNCIL NO. 91 OF 1972**

The real-estates owned by associations and private institutions shall not benefit from the provisions of Law No. 106 of 1958 which considers the investment contracts of the State's real-estates, municipalities and public institutions which were created to perform services of public welfare licenses issued by the administrative bodies that are not subject to the effective leasing law.

**THE OPINION OF THE COMPETENT COMMITTEE NO. 40**

**Date: 01/03/1973**

The non-combination between the membership in the board of directors and having a paid work in the charitable associations shall be limited to the administrative works assigned to the members of the board of directors and shall not include the works that lay beyond the original obligations of members such as teaching in the institutions affiliated to the association.

**THE OPINION OF THE GENERAL BODY OF THE STATE COUNCIL NO. 5 OF 1972**

The endowed, granted by a testament or donated for performance of religious rituals, charity works or to become graveyards shall be exempted from all fees including the real-estate fees, especially the transfer fees stipulated by the legislative decree No. 101 of 1952.

**IR/ NO. 98 OF 1965**

**Article (1) shall stipulate the following:**

The municipalities regulation shall impose "the Improvement Rate" on built or un-built real-estate, buildings roofs with independent ownership and lands that are improved due to the works of public welfare. Each municipality, within its administrative jurisdiction, shall collect this rate to become one of its resources.

**Article 15:**

- a. The following real-estate shall exclusively be exempted from the improvement rate:
  1. Mosques.
  2. Churches and monasteries
  3. Graveyards
  4. Real-estates owned by the State's directorates and public institutions if they weren't eligible for investment.
  5. Charity associations' real-estate which are allocated for these associations' objectives and which are not invested.
- b. These real-estates shall be subject to the Improvement Rate once they amend their specialization for the above mentioned purposes five years before the termination of works that result in the improvement.

**RESOLUTION NO. 809**

The Minister of Social Affairs and Labor, based on the provisions of article (14) of the Associations and Private Institutions Law resolved:

**Article (1):**

The financial records which shall be maintained by associations shall include:

1. The Fund and banks book.
2. Subscriptions record
3. The daily book (ledger).
4. Furniture and tools book



5. Warehouse book
6. Exchange orders record

(the following records have been assed as per the corresponding instructions and resolutions)

7. Subsidy record (instructions)
8. Donations record (ministerial resolution).
9. Real-estate record (ministerial resolution).
10. Vehicles record (ministerial resolution)

**Article (2):**

The above records stated in article (1) shall be regulated and kept as follows:

**First: the Fund and Banks Book:**

1. The Fund and Banks Book shall be regulated as per model (1) attached herewith and shall be kept by the cashier.
2. All payments and receipts according to their time sequence and based on the receipts and exchange orders duly issued shall be registered in the above book. The exchange orders numbers, receipts and summary shall be written down in the specified categories.
3. The received and paid cash amounts by the cashier shall be recorded in the cash payments or receipts category while the current payments and receipts through the certified banks in the banks category in the form of creditor and debtor as the case may be.
4. By the end of each month, the received and paid amounts shall be added together and then added to the outstanding balance from the previous month and then the balance of the Fund is calculated (the outcome of the subtraction of the paid amounts from the received amounts and the outstanding balance) which shall be considered the outstanding balance of the current month. This can be performed on daily or monthly basis as the work may require. The same

- shall apply to the bank receipts and payments as the bank balance shall represent the total association's deposits while the sum of both balances makes up the association's ready money.
5. Upon reliance on more than one bank for funds deposit, the bank operations shall all be recorded in the specified category in the funds and banks record. A special card shall be allocated for each bank in order to properly track the association's account therein. In this case, the balance of the banks category in the Fund and Banks Record shall be equal to the total balances concluded from the above mentioned supporting cards.
  6. The entries of the Fund and Banks record shall be matched every month with the accounting entries to ensure compatibility.

**Second: the subscriptions record:**

1. The members' subscriptions record as per model (2) attached herewith shall be regulated and kept by the cashier.
2. The record shall include the names of all the members and the amounts of their monthly or annual subscriptions. The due subscriptions shall be deleted by entering the receipt number against the month or months for which subscriptions have been paid as per the receipt.
3. The total subscriptions entered in the record shall always be equal to the total open account under monthly subscriptions.

**Third: the Daily Book (Ledger):**

1. The ledger shall be organized as per model No. 3 herewith and shall be kept by the accountant.
2. This book shall contain all the financial operations of the association.

3. Operations shall be entered in the specified categories as per the entry documents according to their time sequence in two categories (debtor and creditor) on basis of a double accounting method.
4. By the end of each month, the debtor and creditor categories shall be added to make up the monthly audit balance. The total debtor categories can be equal to the total creditor category.

**Fourth: the furniture and tools book:**

1. The accountant shall keep the furniture and tools book in the form of a simple and regular ledger.
2. The ledger shall record the possessed furniture and tools according to their time sequence (each type of furniture shall be written in a special page). The sum of entries in this book shall match the entries in the total furniture and tools account of the daily book (ledger).
3. This record may also be used to match the annual inventory with the accounting entries.

**Fifth: the warehouse book:**

1. This book may be organized according to model (4) attached herewith.
2. This book shall be kept by the accountant and shall record all the assets of the warehouse according to the documents of the purchased, consumed and remaining materials. Each material shall have its own card.

**Sixth:**

**The Exchange Orders Book**

1. This book shall be kept by the accountant and shall record all the exchange orders issued therefrom.
2. This book shall include the serial numbers of exchange orders, their dates, the dues, the chapter, item or category from which the amount will be disbursed and a category for remarks.

**Article (3):**

The pages of all of the above books shall be numbered and sealed by the seal of the Social Affairs and labor Directorate in the competent governorate. The number of pages, the first and last number of them shall also be recorded in the last page of each and shall be signed by the Social Affairs and Labor Directorate in the competent governorate.

**Article (4):**

The association shall regulate the financial records indicated in article (2) herein by date without using the whitening corrector, spacing, moving, deleting or filling between the lines.

**Article (5):**

The association's accountancy department may, when necessary, use small and regular ledgers with supporting cards for accounts that require such. The sum of these supporting cards or their credits shall be equal to the total account and its balance.

**Article (6):**

The association's financial records shall survive for ten years after their closure.

**Article (7):**

This resolution shall be published and notified to whoever concerned to implement its provisions.

**Damascus 10/09/1962**

**Minister of Social Affairs and Labor**

**RESOLUTION NO. 1000**

Minister of Social Affairs and Labor

By virtue of article (14) of the Associations and Private Institutions Law,  
Resolved:

**Article (1):**

The administrative records that shall be kept by all associations are:

1. Members record
2. Board of Directors' meetings minutes
3. General body meetings minutes
4. Incoming correspondence
5. Outgoing correspondences

**Article (2):**

The records in article (1) shall be regulated and kept as follows:

**First: the Members Record**

1. The above members record shall be organized according to model (1) attached herewith and shall be kept by the association's secretary.
2. The members record shall list the names of members, their title, age, nationality, profession, address, affiliation date and type of membership. In the remarks column, every change shall be recorded. A photo of the member shall also be posted in the specified place.
3. Members in this record shall be entered based on their affiliation date.

**Second: record of the board of directors' meetings minutes:**

1. The above board of directors' minutes record shall be organized according to model (2) attached herewith and shall be kept by the association's secretary.

2. This record shall include the number of the session, date, hour in which it was opened. It shall also state the names of the absent members who had or hadn't an alibi. The summary of the agenda, proceedings and resolutions shall also be recorded therein and shall be concluded with the signatures of the attending members of the board of directors.

**Third: the record of the General Body meetings minutes**

1. A record for the minutes of the general body shall be regulated and kept by the association's secretary.
2. This record shall include the meetings minutes stating the type of the meeting (regular or extraordinary) with the number, date, quorum, number of the attending members, assignees and absent members. Then the minutes shall state the meeting agenda followed by an account of the proceedings of the meeting, resolutions taken and then the minutes shall be signed by the association's head and secretary.

**Fourth: incoming correspondences record**

1. The above incoming correspondences record shall be organized according to model (3) attached herewith and shall be kept by the association's secretary.
2. This record is to register all the incoming papers according to their date of receipt. The papers shall be granted the corresponding serial number in the record.
3. The record shall register the numbers of the incoming papers, their date, type, source and summary corresponding to the issued responses by the association with a description of the occurrence and date.

**Fifth: the outgoing papers record:**

1. The above outgoing record shall be organized according to model (4) attached herewith and shall be kept by the association's secretary.

2. This record shall include all the outgoing papers, their type, addressed party and the other copies of these papers. A special column shall include a summary of the subjects of these papers with a corresponding column to indicate the responses received thereof, their numbers, date and original entry numbers.

**Article (3):**

Before using the members record, the minutes of the board of directors meetings and the general body's meetings stated in article (1) above, the pages of all the three records shall be numbered and sealed by the Social Affairs and Labor Directorate in the competent governorate. The number of pages and the first and last number of them shall also be recorded in the last page of each and shall be signed by the Social Affairs and Labor Directorate in the competent governorate.

**Article (4):**

The association's administrative records shall survive for ten years after their closure.

**Article (7):**

This resolution shall be published and notified to whoever concerned to implement its provisions.

**Damascus 8/11/1972**

**Minister of Social Affairs and Labor**

## **FUNDRAISING REGULATION**

Issued by the Ministry of Social Affairs and Labor by resolution No. 1347 of 30/12/1971

The Minister of Social Affairs and Labor based on the provisions of articles 17 and 20 of the executive bylaw of the Associations and Private Institutions Law

The recommendation of the deputy minister

**Resolved:**

**Article (1):**

The fundraising regulation attached shall be adopted.

**Article (2):**

Application of the regulation adopted by resolution 707 of 15/04/1968 and its amending resolutions shall be terminated.

**Article (3):**

This resolution shall be published and whoever concerned shall be notified to implement it.

**Damascus 30/12/1971**

**Minister of Social Affairs and Labor**

**FUNDRAISING REGULATION**

**CHAPTER ONE**

**DEFINITIONS AND TERMS**

**Article (1):**

Minister: Minister of Social Affairs and Labor

Ministry: Ministry of Social Affairs and Labor

Directorate: Directorate of Social Affairs and Labor

The competent administrative body: the Ministry of Social Affairs and Labor or its directorates in governorates as the case may be.

The organization: the association, associations union or the Public Women Union and its branches



**Articles (2):**

Any form of addressing the public to donate in any means whatsoever shall be considered fundraising including holding charity markets, parties, through receipts, through closed boxes, selling calendars by the organization and collecting in-kind donations.

**Article (3):**

The right to collect donations shall be limited to the declared associations and unions as per the provisions of the Associations and Private Institutions Law applicable by resolution No. 93 of 1958 and to the Women Union and its affiliates with the exception of the houses of worship which may install boxes for donations or circulate plates during the religious events to spend the funds on the religious houses provided that fundraising is done inside such houses of worship.

**CHAPTER TWO  
FUNDRAISING PERMISSION**

**Article (4):**

The fundraising shall be subject to a prior permission by the Ministry of Social Affairs and Labor. The Ministry may mandate some of these powers to the Social Affairs and Labor directorates.

**Article (5):**

- 1- A request for a fundraising permission shall be submitted at least one week before the date of the fundraising and the directorate is to look into the request and respond in acceptance or denial within five days of its submission date.
- 2- In case the permission is related to more than one governorate, such request shall be filed at least one month before the fundraising in order for the Ministry to solicit the opinion of the governors.

**Article (6):**

**The request shall include the following information:**

- a. Name of the organization that wishes to raise funds.
- b. The period of fundraising.
- c. The starting and ending date of the fundraising.
- d. The area where the fundraising will take place.
- e. The fundraising method.
- f. The number of printed receipts or cards if the fundraising is to be conducted through receipts or tickets.
- g. The committee supervising the fundraising provided that it is made up of at least three members of the board of directors.

**Article (7):**

The permission shall state the same information in the request indicated in article (6) above and shall also state the other provisions deemed necessary by the competent administrative body to regulate the fundraising process.

**Article (8):**

The fundraising cards or receipts shall be sealed by the organization's seal and the body which awarded the permission.

**Article (9):**

The fundraising shall be for the objective of the organization and shall not be intended for an organization with an exclusive activity for its members only (subject to the provisions of article 17 of the executive bylaw of the Associations and Private Institutions Law issued by the Republican decree No. 1330 of 1958.

**Article (10):**

- a. Minutes shall be regulated to record the outcome of the fundraising by a committee involving a representative of the organization and a representative of the body that issued the permission within thirty days of the permission expiry. Such minutes shall describe the following:
  - a. The number and value of the printed tickets

- b. The number and value of the sold tickets
- c. The number and value of the surplus tickets
- d. Expenditures
- e. Total raised funds.

The surplus tickets shall be destroyed under the committee's supervision.

- b. The organization may not be granted a new permission unless the outcome of the previous permission is duly cleared.

**Article (11):**

The fundraising permission shall be limited to the area of the organization's activity except in the cases approved by the Ministry.

**Article (12):**

The parties indicated in article (2) herein shall not be granted more than one permission per year with the exception of fundraising through calendar sales and concerts by the art groups, closed boxes and charity markets.

The term of the permission shall not exceed three months per permission. A permission may be extended to another three months when necessary provided that the extension application is filed at least one week prior to the expiry of the permission.

**Article (13):**

The competent administrative body which issued the permission may assign some employees to audit the donations account and report thereof.

**CHAPTER THREE  
FUNDRAISING METHODS**

**Article (14):**

**Fundraising may be conducted through:**

- a. Charity markets
- b. Art concerts
- c. Tickets
- d. Closed boxes
- e. Calendar sale
- f. In-kind donations
- g. Any other method approved by the Ministry

**SECTION ONE:  
CHARITY MARKETS**

**Article (15):**

- a. The charity markets of whatever type shall be considered one of the fundraising methods for which permission shall be awarded. The permission application shall indicate the place and time of the event as well as the types and value of the items to be sold along with the entertainment activities there. The application shall also state the number of the free entry tickets and those priced with a statement on the prices.
- b. The expenditures level shall be left to the party that issues the permission provided that they do not exceed 75% of the total revenues.

**SECTION TWO:  
CONCERTS**

**Article (16):**

The request for holding the concert shall be submitted to the Social Affairs and Labor Directorate in the governorate where the organization is located without prejudice to the provisions of article (5) herein. The request shall state the type, place, and time, number of tickets and value of tickets. The directorate shall approve the value and categories of tickets prior to selling them.

**Article (17):**

Without prejudice to article (10) herein, the organization shall present a statement on the expected expenditures before obtaining the permission since the decision upon the request is subject to the surplus which may occur. The administrative expenditures, including the costs, shall not exceed 75% of the total revenues.

**SECTION THREE:  
FUNDRAISING THROUGH TICKETS**

**Article (18):**

Without prejudice to articles 6, 7 and 10, fundraising through lists shall not be allowed. Fundraising may be limited to tickets which shall be in books, with serial numbers with a strain and a seal if they were priced, otherwise such tickets may be numbered and consist of an original one and a copy separated by a carbon paper.

**Article (19):**

The administrative expenditures, including the costs, may not exceed 25% of the total funds collected.

**SECTION FOUR**  
**FUNDRAISING THROUGH CLOSED BOXES**

**Article (20):**

Fundraising through closed boxes shall be subject to the permission stated in article (4) herein.

**Article (21):**

The permission shall state the number of boxes, place in which they will be installed and the permission period.

**Article (22):**

Boxes shall be opened whenever necessary with the presence of the supervising committee which shall count the money and write minutes. The competent directorate shall have a copy of the minutes and it may assign one of its employees to supervise the process.

**Article (23):**

Boxes shall be closed with the knowledge of the above committee.

**Article (24):**

The name of the organization and its registration number shall be written in a prominent spot on the boxes.

**SECTION FIVE**  
**CALENDARS SALE**

**Article (25):**

The sale of calendars by organizations shall be subject to the permission indicated in article (4) herein.

**Article (26):**

The sale shall be through duly valued and sealed receipts.

**Article (27):**

Following the execution of the minutes stated in article (10) herein, the receipts shall be destroyed. Calendars shall be sold for commercial purposes when necessary otherwise they will be destroyed such shall be recorded in subsequent minutes.

**Article (28):**

The permission shall define the types of calendars and the allowed quantity of each.

**Article (29):**

Administrative expenses, including the costs, shall not exceed 75% of the total revenues.

**SECTION SIX:  
IN-KIND DONATIONS**

**Article (30):**

The collection of in-kind donations shall be subject to the permission indicated in article (4) herein.

**Article (31):**

Collection shall be through receipts of two copies with a carbon paper in between. Each receipt shall state the type of donations, quantity estimated value and the name of the donor, if possible.

**Article (32):**

The minutes stated in article (10) shall mention the collected quantity, estimated value and the actual value upon selling them. The costs and expenses shall not exceed 35% of the total collected value.

**CHAPTER FOUR**

## MISCELLANEOUS

### **Article (33):**

The collected amounts may not be spent unless for the purpose they were intended for.

### **Article (34):**

The organization conducting the collection shall present a description of the expenses supported by the necessary documents. The expenses that are not supported by a document shall be investigated with the supervising committee unless such expense is a fixed expense with a known tariff to the administrative authorities.

### **Article (35):**

The provisions of article 71 of the Associations and Private Institutions Law shall be respected with regard to enforcement of penalties upon offenders.

### **Article (36):**

Collection from outside the country shall not be allowed unless by a prior permission from the Ministry of Social Affairs and Labor. The Ministry shall solicit the opinion of the Ministry of Foreign Affairs before awarding the permission. The organization allowed to raise funds from outside the Syrian Arab Republic shall be granted an instrument of its legal registration and objectives.

### **Article (37):**

The organization that raises funds from abroad shall present a statement on the collection outcome within thirty days of the end of the fundraising period. Such statement shall be certified by the Syrian diplomatic mission, if any.

### **Article (38):**



The competent administrative body may withdraw the permission from the organization for maximally one year if the latter violated the conditions stated in the permission or in this regulation.

**Article (39):**

The fundraising permission may be repealed by the body that awarded it against a request from the relevant organization or if deemed necessary by the body.

**LAW NO. 22**

**President of the Republic**

**Based on the Constitution**

The endorsement of the Parliament in its session of 31/3/1974

**The following is resolved:**

**Article (1):**

Syrian charity Associations and their union shall be exempted, in all their transactions, from:

- a. Stamp duty
- b. Financial, real-estate and municipality charges and taxes of all kinds
- c. Judicial charges and the copying fees.

**Article (2):**

This law shall be published in the official gazette

**Damascus 28/3/1394 and 20/4/1974**

**President of the Republic**

**Hafiz Al-Assad**

**Legislative Decree No. 52**

**President of the Republic**

**Based on the provisions of the Interim Constitution**

And the Cabinet resolution No. 52 of 19/01/1970

**The following is resolved:**

**Article (1):**

The enforcement of the Social Insurances Law issued by resolution No. 93 of 1959 and its amendment on the public welfare employees and clients until the start of the year 1969.

**Article (2):**

Without prejudice to the acquired rights, the rights and obligations of the business owners and employees shall be cleared for the period before 1969 according to the rules defined by an organizational resolution issued by the Minister of Social Affairs and Labor upon a recommendation of the board of the Social Insurances Authority.

**Article (3):**

This legislative decree shall be published in the official gazette

**Damascus 15/11/1389AH and 22/01/1970**

**President of the Republic**

**Noureddien Al-Atassi**

**NO. 64/B/8/30**

## **Stamp fees No. 18/70**

The legislative decree No. 165 of 23/07/1970 was issued including the addition of three new paragraphs to article 10 of the legislative decree No. 3 of 1933 on the financial stamp fees. Such provisions are indicated hereunder:

### **First: paragraph (52 bis)**

Contracts and vouchers along with all the papers related to the re-insurance operations between the insurance and reinsurance companies....exempted.

The text above indicates that all papers of any type related to the reinsurance processes have become exempted from the financial stamp fees.

### **Second: paragraph 57 bis**

The correspondences of the public sector institutions, associations and syndicates and the data presented therefrom to the departments and public institutions....exempted.

By this provision, the summons, books and data and generally all correspondences sent to the ministries, public institutions, associations and syndicates are exempted.

### **Third: paragraph 88 bis:**

Contracts executed by the public departments and institutions and the public sector companies with abroad, either through mail or related to exports....exempted.

From the above, the exemption stated in the paragraph above shall be related to two types of contracts:

- a. The contracts executed with abroad through correspondences. Two conditions are required here to exempt these contracts:
  1. A State directorate, public institution or a public sector company shall be a party in the contract.

2. The contract shall have been executed by correspondences with a normal or legal person outside the Syrian territories "which means that the affirmation or acceptance shall be from outside the Syrian territories".

It is noted that if the contract has been executed in Syria by having both the affirmation and acceptance arising from the Syrian territories, then the contract shall not be considered to have been executed with abroad by correspondence even if the second party were a foreigner.

**b. The second type:**

**Export contracts**

In promotion of the export operations, the export contracts which are executed by one of the State directorates, public institutions or public sector companies have been exempted from the stamp fees by the text above. This means that it is provided that in order to have exemption, the contracts have to be related to exportation and executed by one of the bodies above as one of the contract parties as evident from the stated rationale.

**Fourth:**

The provisions of this notice shall be applied to all the papers and contracts indicated above which fees haven't been paid yet.

Attached a copy of the legislative decree No. 165 of 1970

**Damascus 05/08/1970**

**Minister of Finance**

**LEGISLATIVE DECREE NO. 165**

**President of the Republic**

**Based in the provisions of the Interim Constitution  
And the Cabinet resolution No. 165 of 22/07/1970**

**The following is resolved:**

**Article (1):**

The following paragraphs shall be added to article (10) of the legislative decree No. 3 of 1933

- a. Paragraph (52 bis) Contracts and vouchers along with all the papers related to the re-insurance operations between the insurance and reinsurance companies.....
- b. Paragraph 57 bis: the correspondences of the public sector institutions, associations and syndicates and the data presented therefrom to the departments and public institutions....exempted.
- c. Paragraph 88 bis: Contracts executed by the public departments and institutions and the public sector companies with abroad, either through mail or related to exports....exempted.

**Article (2):**

The first article of this legislative decree shall be applied to all the papers and instruments indicated which fees haven't been paid yet as of the date of issuance. No refund shall take place, however.

**Article (3):**

This legislative decree shall be published in the official gazette and enter force as of the date of issuance.

**Damascus 19/5/1390 AH and 23/07/1970**

**President of the Republic**

**Dr. Noureddein Al-Atassi**