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**Decree Number 88 for the Year 2011**  
**Published on 24 September 2011**  
**Pertaining to Regulation of Associations**

The Interim President of the Republic,

Upon a proposal from the Higher Authority for the Realization of the Revolution's Objectives, Political Reform and the Democratic Transition,

Upon the review of the Basic Law No. 80 dated 26 July 1993 pertaining to the registration of non-governmental organizations in Tunisia,

Law No. 154 of the year 1959 dated 7 November 1959 pertaining to the regulation of associations,

Law No. 8 of the year 1968 dated 8 March 1968 pertaining to the organization of the Directorate of Accounts and all amending and supplementing provisions,

Decree No. 6 of the year 2011 dated 18 February 2011 concerning the establishment of the Higher Authority for Realization of the Revolution's Objectives, Political Reform and the Democratic Transition,

Decree No. 14 of the year 2011 dated 23 March 2011 concerning the temporary organization of the public authority, and

Order No. (118) of the year 1970 dated 11 April 1970 concerning the organization of the concerns of the Prime Ministry and the deliberations of the Council of Ministers,

The following decree is issued:

**Chapter One**  
**General Principles**

Article (1): This decree guarantees the freedom of establishing and joining associations, partaking in their activities, and the support and development of the role of civil society organizations and maintaining their independence.

Article (2): An association is an agreement between two or more persons by virtue of which they operate permanently to achieve objectives that do not include the realization of profits.

Article (3): Associations shall, in their bylaws, activities and funding, observe the principles of the rule of law, democracy, plurality, transparency, equality, and human rights as stipulated in international agreements ratified by the Republic of Tunisia.

Article (4): Associations are prohibited from the following:

One: Adopting in their bylaws, data, programs or activities any incitement for violence, hatred, fanaticism or discrimination on religious, racial or regional grounds.

Two: Carrying out commercial activities for the purpose of distributing monies to their members for personal benefit or exploitation of the association for tax evasion purposes.

Three: Collection of money to support political parties or candidates for national, regional or local elections or extending material support to them. This prohibition excludes the right of the association to express its political opinions and positions vis-à-vis issues of public affairs.

Article (5): An association has the right to:

One: Access information.

Two: Evaluate the role of the State institutions and submit proposals to improve their performance.

Three: Organize meetings, demonstrations, conferences, workshops and all types of civil activities.

Four: Publish reports and information, print leaflets, and conduct opinion polls.

Article (6): The public authorities are prohibited from directly or indirectly impeding or hampering the activity of an association.

Article (7): The State shall make all necessary arrangements to guarantee that each person receives the protection of competent authorities against any violence, threat, vengeance actually or legally damaging, discrimination or pressure, or any other coercive measure as a result of the legal exercise of the above indicated rights by this decree.

## **Chapter Two Establishment and Running of the Association**

Article (8):

One: Each natural person, Tunisian or foreign, resident in Tunisia, shall be entitled to establish an association or affiliate thereto or withdraw therefrom in accordance with the provisions of this decree.

Two: The age of each founder of an association must be no less than 16 years.

Article (9): Founders and directors of an association must not be among those who assume the central management posts in political parties.

Article (10):

One: The establishment of associations is subject to approval.

Two: Those desiring to establish an association should send to the Government Secretary General a registered letter, with receipt acknowledgement, containing the following:

- a- A declaration providing the title, purpose, objectives, and address of the association and its branches, if any,
- b- A copy of the: national identification card of the founders of the association who are Tunisian natural persons, or a copy of the identity card of the guardian, if applicable, and a copy of the residence permits for foreign founders.
- c- Two original copies of the articles of association signed by the founders or their representatives. The articles of association must contain the following:
  - 1- The official name of the association in Arabic and any foreign language, if appropriate.
  - 2- The address of the headquarters of the association.
  - 3- A statement of the association's objectives and their method of implementation.
  - 4- Membership and termination criteria and the rights and duties of each member.
  - 5- A statement of the association's organizational structure, method of election, and the powers of each administrative body of the association.
  - 6- Identification of the body within the association which has the power to amend the internal bylaw and make decisions regarding dissolution, merger or division.
  - 7- Definition of the decision-making methodology and mechanisms of dispute resolution.
  - 8- The amount of the monthly or annual membership fees, if any.

Three: Before the letter is sent, a notary public shall certify that it contains the abovementioned information, draft minutes in two copies, and deliver the minutes and certification to the association's representative.

Article (11):

One: When the registered letter receipt is received by the association's representative, he or she must within a period not exceeding seven (7) days, submit an announcement to the official publisher of the Republic of Tunisia providing the name, purpose, objectives, and address of the association attached with a counterpart of the above mentioned official document. The official publisher of the Republic of Tunisia is required to publish the announcement in the Official Gazette within fifteen (15) days of the date of deposit.

Two: In the event that the registered letter receipt is not returned within (30) days of the date of the letter's mailing, it shall be deemed legally served.

Article (12): The association is considered legally constituted from the date of sending the letter mentioned in Article Seven above and acquires legal personality from the date of publication of the association's announcement in the Official Gazette of the Republic of Tunisia.

Article (13): A legally constituted association has the right of litigation, acquisition, possession and disposal of its resources and properties and the association may also accept assistance, donations, grants and wills.

Article (14): Each association may claim personal rights or file lawsuits related to activities included within its purposes and objectives as stipulated in its bylaws. However, the association may not initiate a lawsuit if acts were committed directly against individuals in their personal capacities, except by virtue of an authorization from the concerned persons.

Article (15): The founders, directors, employees and members of the association are not considered personally responsible for any legal liabilities of the association and the creditors of the association may not claim the association's debts from their personal property.

Article (16): The directors of the association shall inform the Government Secretary General through a registered letter with acknowledged receipt of each revision of its bylaws within a maximum period of one month of the date of the amendment resolution. The public should be informed of the revision through written media and the website of the association, if any.

Article (17): The association must define its membership criteria, provided they do not violate the provisions of this Decree. Member of associations must satisfy the following conditions:

One: Be a Tunisian national or a resident of Tunisia.

Two: Be above thirteen (13) years of age.

Three: Have accepted the association's bylaws in writing.

Four: Have paid the fixed subscription fee of the association.

Article (18): The members or employees of the association may not participate in the deliberation of or vote on any matter that may lead to conflict of interest of their personal or professional interests and those of the association.

Article (19):

One: The bylaws of the association must regulate the method of temporary suspension of the association's activity or its dissolution.

Two: The bylaws of the association must regulate the rules of liquidating the property and assets of an association in case of voluntary dissolution pursuant to its bylaws.

### **Chapter Three Foreign Associations**

Article (20): A foreign association is a branch of an association established in accordance with the laws of another country. Branches of foreign associations shall be established in Tunisia pursuant to the provisions of this decree.

Article (21):

One: The representative of the foreign association shall send a registered letter, with receipt acknowledgment, to the Government Secretary General including the following:

1- Name of the association.

2- Address of the main office of the association branch in Tunisia.

3- Statement of the activities which the association branch desires to practice in Tunisia.

4- Names and addresses of the directors of the foreign association in Tunisia.

5- A copy of the identity card of each Tunisian director and a copy of the residence permit or passport of each foreign director.

6- Two copies of the bylaws of the association signed by the founders or their representatives.

7- An official document evidencing that the mother foreign association is legally constituted in its country.

Two: The documents required in paragraph one of these Article must be translated into the Arabic language by a certified official translator.

Three: A notary public should ascertain upon sending the letter that it contains the data required above, draft minutes in two copies, and deliver the minutes and certification to the association's representative.

Article (22):

One: The Government Secretary General, upon clear contravention between the bylaws of the foreign association and the requirements of articles (3) and (4) of this decree, may issue a justified decision to refuse the registration of the foreign association within thirty (30) days of the date of receiving the letter indicated above in paragraph one of Article (21).

The founders of the foreign association branch in Tunisia may appeal a registration refusal as per the procedures applicable to the article of exceeding authority in accordance with the Law Pertaining to the Administrative Court (Law No. 4 of the Year 1972 dated 1 June 1972).

Two: The representative of the foreign association shall submit an announcement to the official publisher of the Republic of Tunisia providing the name of the association, its purpose, objectives and address, together with a copy of the minutes or decision mentioned above in paragraph three of Article (21), within a period not to exceed seven (7) of receipt of the notification of the final judgment of the administrative court regarding the invalidation of the refusal decision.

The official publisher of the Republic of Tunisia is required to publish the announcement in the Official Gazette, within fifteen (15) days as of the date of submission.

Article (23):

One: The representative of the foreign association branch shall submit an announcement in the official publisher of the Republic of Tunisia providing the name, purpose, objectives and address of the association enclosed with the official document indicated above within a period not to exceed seven (7) days of the receipt of the notification. The official publisher of the Republic of Tunisia is required to publish the announcement in the Official Gazette within fifteen (15) days of the day of deposit.

Two: In the event the notification is not returned within (30) days of the date of its sending, it shall be deemed to be legally served.

Article (24): The foreign association may establish branches in Tunisia in accordance with this decree.

Article (25): With the exception of the provisions of this chapter, foreign associations are subject to the same rules and regulations as those which apply to domestic associations.

#### **Chapter Four Associations Networks**

Article (26): Two or more associations may establish an associations network.

Article (27): The representative of the network shall send to the Government Secretary General a registered letter, with receipt acknowledgement, containing the following:

- 1- Date of establishment.
- 2- The bylaws of the network.
- 3- A copy of the announcements of establishment of the associations in the network.

Before the letter is sent, a notary public shall certify that it contains the abovementioned information, and shall draft minutes in two copies and deliver them to the network's representative.

Article (28):

One: The representative of the associations' network shall submit an announcement to the official publisher of the Republic of Tunisia within seven (7) days of the notification being served, to include the name, purpose, objectives and address of the association, together with one copy of the above indicated official document. The publisher of the

Republic of Tunisia is required to publish the announcement in the Official Gazette within fifteen (15) days of the date of deposit.

Two: In the event the notification is not returned within (30) days as of the date of its sending, it shall be deemed to be legally served.

Article (29): The network acquires legal personality independent from the personality of its member associations.

Article (30): The network may accept in its membership branches of foreign associations.

Article (31): With the exception of the provisions of this chapter, the network is subject to the same rules and regulations as those which apply to domestic associations.

## **Chapter Five Merger and Dissolution**

Article (32):

One: Associations with similar or closely similar objectives may merge with each other and form one association in accordance with the provisions of their bylaws.

Two: The procedures of merger and establishment of new associations are subject to the provisions of this decree.

Article (33):

One: The dissolution of the association may be voluntary, by virtue of a resolution from its members pursuant to its bylaws; or mandatory, in accordance with a court decision.

Two: The association shall inform the Government Secretary General of its decision to dissolve by virtue of a registered letter, with receipt acknowledgement, within thirty (30) days of the date of the decision. In this case, the association shall appoint judicial liquidator.

Three: The court shall appoint a liquidator in the event a judicial decision to dissolve the association is issued.

Four: The association shall submit a statement of its movable and immovable assets for the purposes of liquidation. This statement shall be used as a reference for the settlement of its liabilities. The remaining assets are to be distributed pursuant to the bylaws of the association, except for those originating from assistance, donations, grants and wills, in which case, they shall succeed to another association with similar objectives defined by the competent organ of the association.

## **Chapter Six Financial Provisions**

Article (34): The financial resources of the association are composed of the following:

One: Subscriptions of its members.

Two: Public assistance.

Three: Donations, grants and wills whether domestic or foreign.

Four: Revenues resulting from the association's assets, its activities, and its projects.

Article (35): Associations are prohibited from accepting assistance, donations, or grants from countries not linked with Tunisia by diplomatic relations, or from organizations which defend the interests and policies of those countries.

Article (36): The State shall allocate the necessary amounts within its budget to assist and support associations based on efficiency, projects, and activities and shall regulate public funding through a separate Order.

Article (37):

One: The association shall disburse its funds on activities that achieve its objectives.

Two: The association may participate in bidding requests advertised by the public authorities provided that the requested items or services of the bidding request are included within the association's field of work.

Three: The association may possess real property to the extent necessary for its premises, its branches or for the venue for meetings of its members or to achieve its objectives in accordance with law.

Four: The association may dispose of any real estate which is no longer necessary for its objectives in accordance with the law and the value of the real estate shall be considered as revenue for the association.

Article (38):

One: All financial transactions of the association, including its revenues and expenditures, must be made by bank transfers or checks or postal transfers if the amount of such transactions exceeds five hundred (500) dinars. Such transactions may not be divided in order to circumvent the above mentioned threshold.

Two: The association's bank or postal accounts may not be frozen except by a judicial decision.

## **Chapter Seven Audits of Registers and Accounts**

Article (39):

One: The association shall maintain accounts pursuant to the Accounting System of Establishments established by the *Law Pertaining to the Accounting System of Establishments* (Law No. 112 of the Year 1996 dated 30 December 1996).

Two: The accounting standards of associations are regulated by a Decision of the Minister of Finance.

Article (40):

The association and its branches shall maintain the following registers:

One: A register of members, including the names, addresses, nationalities, ages and professions of the registered members.

Two: A record of the minutes of the association's Board of Directors.

Three: A register of the activities and projects in which the type of activity or project is registered.

Four: A register of financial or in-kind assistance, donations, grants and wills, with a differentiation between the monetary, in kind, public, private, domestic and foreign sources of assistance.

Article (41): The association shall publish information about the foreign assistance, donations and grants it receives and record its source, value and purpose in one written media outlet and on the website of the association, if any, within one month of the date of the decision to request or accept it. The association shall also inform the Government Secretary General of the same in a registered letter with receipt acknowledgement, within the same period.

Article (42): The association shall maintain its financial records and registers for a duration of ten (10) years.

Article (43):

One: Associations whose annual revenues exceed one hundred thousand (100,000) dinars must appoint an auditor for their accounts from among the accounting experts mentioned in the list of the Accounting Experts Commission in the Tunisian Republic or those included in the list of the accountants group in the Tunisian Republic, under the heading Accounting Specialists.

Two: Associations with annual revenues exceeding one million (1,000,000) dinars should select one or more auditors from among the auditors mentioned in the list of the Accounting Experts Commission in the Tunisian Republic.

Three: The ordinary General Assembly of the association shall appoint one or more auditors for its accounts for a nonrenewable period of three years.

Four: Auditing shall be carried out pursuant to the standards provided by the Accounting Experts Commission of the Tunisian Republic.

Five: A financial auditor shall issue his or her report to the Government Secretary General and the Chairman of the Association's Board of Directors within one month of the date of receiving the financial statements of the association. In the event of a conflict among multiple auditors, a joint report shall be prepared encompassing the views of the conflicting auditors.

Six: The association shall pay the fees of the financial auditor, as defined in the Auditors Remuneration Table, applied to financial auditors in the institutions of the Tunisian Republic.

Seven: The ordinary General Assembly shall approve or reject the financial statements of the association, based on the report of the financial audit. In the event of rejection, the provisions of Chapter Eight of this decree apply.

Eight: The association shall publish its financial statements together with the report of the financial audit in one written media outlet and the website of the association, if any, within one month of the date of approval of these financial statements.

Article (44): Each association benefiting from public funds shall provide an annual report to the Accounts Department including a comprehensive detailed description of its funding sources and expenditures.

### **Chapter Eight Penalties**

Article (45): Any violation of the provisions of Article 3, 4, 8(Two), 9, 10(Two), 16, 17, 18, 19, 27, 33(Two and Four), 35, 37(One), 38(One), 39(One), 40(Four), 41, 42, 43, or 44(Four) shall subject the association to penalties pursuant to the following procedures:

One: Warning - The Government Secretary General shall define the committed violation and warn the association of the necessity of remedying the violation within a period not to exceed thirty (30) days of the date of the warning notification.

Two: Suspension of the association's activity - A suspension not to exceed thirty (30 days) can be ordered by a Court of First Instance in Tunisia based on a petition submitted by the Government Secretary General in the event the violation is not remedied within the period provided by the first paragraph of this Article. The association may appeal the suspension decision in accordance with the expedited judiciary procedure.

Three: Dissolution - The association may be dissolved by a decision issued by a Court of First Instance in upon the request of the Government Secretary General or any concerned person in the event the association persists in violating the above provisions despite being warned, and despite being suspended, after exhausting all methods of appealing the suspension.

The provisions of the Civil Code and Commercial Procedures Code shall apply to the judicial procedures pertaining to the dissolution of the association and liquidation of its assets.

### **Chapter Nine Final Provisions**

Article (46): The *Law Pertaining to Regulation of Associations* (Law No. 154 dated 7 November 1959) and the *Basic Law Pertaining to the Registration of Non-Governmental Organizations in Tunisia* (Law No. 80 dated 26 July 1993) are hereby abrogated.

Article (47): The provisions of this Decree are inapplicable to the associations established according to special laws.

Article (48): The provisions of Chapter Two of this Decree related to the establishment of associations and non-governmental organizations legally existent in Tunisia on the date of the entry into force of this Decree are inapplicable. With the exception of provisions pertaining to establishment, such entities shall adhere to the provisions of this Decree within a year of this Decree entering into force.

Article (49): This Decree is published in the Official Gazette of the Republic of Tunisia and shall be effective from the date of publication.



Tunis on September 24, 2011  
The Interim President of the Republic  
Fouad al-Mebazaa