

**Societies and Institutions and other Related Matters Law of  
2017**

**Law 104 (I)/2017, with the amendments of 76(I)/2018, 84(I)/2019 and 118(I)/2020, incorporated in the text.**

[Disclaimer: This is an unofficial translation meant to help English-speaking organizations become acquainted with the Law. The official text of the Law is in Greek]

Preamble	The House of Representatives votes as follows:
Title	1. This Law shall be referred to as the Societies and Institutions and Other Related Matters Law of 2017.
	<b>PART I INTRODUCTORY PROVISIONS</b>
Interpretation <b>104(I)/2017, 76(I)/2018</b>	2. In this Law, unless the text states otherwise-
	"minor" means a person under eighteen (18) years of age.
	"Registrar General" refers to the Permanent Secretary of the Ministry of Interior, who is responsible, under this Law, for monitoring the implementation of the provisions of the Law and the coordination of the Registrars, so as to ensure the uniformity of interpretation and implementation of the Law.
	"Court" means the competent provincial court within whose local jurisdiction the registered office of a society or institution or federation and/or society is situated, as the case may be;
	"Registrar" refers to the District Officer who is responsible, under this Law, for the registration and the operation of societies, institutions and unions that have their headquarters in this Officer's district
	"institution (idrima)" means all the property intended to serve a certain non-profit purpose and for its establishment the dedicated property may not be worth less than one thousand euros (€1,000);

	<p>“Not-for-profit”, in relation to a society or institution, refers to a society or institution that does not distribute any profits that may result from its activities to its members, its founders, its administrators, or its officials, but invests or uses those profits toward the continuation and fulfillment of its objectives</p>
	<p>“Registry” refers to the book kept by the Registrar in which societies, institutions, and federations and/or unions are registered under the provisions of this Law. It is noted that the Registry must be kept updated in electronic form and part of its information must be uploaded on a relevant website.</p>
	<p>“Federation and/or union” refers to the framework of cooperation of three or more societies, institutions, not-for-profit companies, or other similar not-for-profit legal entities with common objectives.</p>
	<p>"person" means a natural or legal person;</p>
	<p>"Society (somatio)" means an organized association consisting of at least twenty persons, for the purpose of achieving a non-profit-making purpose and does not include political parties or trade unions.</p>
	<p>"Minister" means the Minister for the Interior.</p>
<p>Right to establish and participate in a Society or institution or federation and/or union.</p>	<p>3. Subject to the provisions of this Law and, in particular, to Article 4, any person has the right to establish a Society or institution or federation and/or union, and participate therein.</p>
	<p>Unlawful objective or operation of a society or institution or federation and/or union.</p>
	<p><b>4.–(1)</b> A society or institution or federation and/or union that constitutes an unlawful associations, as this is defined in Article 63 of the Criminal Code, or whose objectives or operation aim or tend to undermine the Republic, the democratic institutions, the safety of the Republic, the public order, public safety, public health, public morals, fundamental rights and freedoms of the individual, or the rights of people with disabilities has no legal existence and cannot be registered or, if it is already registered, may be dissolved by an order of the Court ruling the society or institution or federation and/or union unlawful.</p>
	<p>(2) Any person who partakes in the administration of a society or institution or federation and/or union that has been declared unlawful according to the provisions of clause (1) is guilty of offence, and, in the case of conviction is liable to imprisonment for a period not exceeding three years or to a financial penalty not exceeding three thousand euros (€3000), or to both such penalties.</p>

Legal personality of a society or institution or federation and/or union	<b>5.–(1)</b> A society or institution or federation and/or union acquires a legal personality upon its entry in the Registry and the issuance of the relevant certificate by the Registrar in accordance with the provisions of the present Law.
	(2) The capacity of a society or institution or federation and/or union that has acquired a legal personality does not extend to legal relationships that require the attributes of a natural person, and its legal personality is lost upon its dissolution
Power to refuse registration	<b>6.–(1)</b> The Registrar may refuse to register a society or institution or federation and/or union if its objective or operation is found to be unlawful under the provisions of clause (1) of Article 4, and/or if any of the founding members or proposed members of the administration have been convicted of any offense involving lack of integrity or moral obscenity.
	It is provided that, any negative response to a request for registration must be forwarded to the interested person in writing by the Registrar and must be accompanied by the complete justification:
	It is further provided that, in the context of the exercise of his powers, the Registrar may request that the applicants submit a certificate of the criminal record of the proposed members of the board of administration of the society or the institution or the federation and/or union, which has been issued in in the last three (3) months prior to the submission of the application, and/or a responsible declaration of the founding members stating that the said founding members have not been convicted of an offense involving a lack of honesty or moral turpitude:
	It is further provided that in the case of a legal entity, the certificate and/or the responsible declaration shall be submitted to the Registrar through the legal representative of the legal entity.
76(I)/2018	(1A) Any person who makes a declaration under the second provision to subsection (1), the content or part of which is not true, is guilty of a criminal offense and on conviction is liable to imprisonment for a term not exceeding one (1) year or to a fine not exceeding two thousand euros (€2,000) or to both of these penalties.
	(2) Subject to the provisions of clause (3), the Registrar may refuse to register a society or institution or federation and/or union whose name, in their opinion, is contrary to public safety or public order or public health, or to the protection of rights and freedoms that are guaranteed by the Constitution of the Republic and by the relevant international

	Conventions that the Republic of Cyprus has signed and ratified, or to public morals, taking into account the prevailing social beliefs:
	Any negative response for registration is forwarded to the interested person in writing by the Registrar and is accompanied by the complete justification.
	(3) In the case that the proposed name of a society or institution or federation and/or union is similar with the name of a society or institution or federation and/or union or company that is already registered or of another existing organisation or medical or other specialty, to such a degree that, in the opinion of the Registrar it can deceive or mislead the public or the members of any society or institution, or any federation and/or union or company, depending on the case, the Registrar may require that the persons who have applied for the registration change the name stated in the application within one month at the latest, and may refuse to register said organisation until such change is applied.
	(4) In the case that another law requires the registration of a society or institution or federation and/or union under another Registry, the Registrar must register the society or institution or federation and/or union, depending on the case, stating on the registration certificate that its operation is conditional to its inclusion in the other registry.
Registration of a society, institution or federation and/or union whose activities and actions concern minors 76(I)/2018	6A. The registration in the Register of a society, institution or federation and/or union whose activities and actions concern minors is permitted only on the condition that the applicants previously submit to the Registrar a relevant certificate for each proposed member of the management of the society or institution or federation and/or union , which has been issued during the last three (3) months prior to the submission of the application, according to which the proposed member is not included in the File maintained pursuant to the provisions of article 22 of the Prevention and Anti-Sexual Abuse, Sexual Exploitation of Children and Child Pornography Law.
	<b>PART II: SOCIETIES</b>
Registration of a society	7.-(1) For the purpose of registering societies , the Registrar keeps a Registry of Societies s in which to record the particulars, as set forth in clause (2), and the Registry is kept updated and can be inspected by all interested parties; the inspection thereof is done in the presence of a competent officer and without the payment of any fee; in parallel, an updated list of all operating societies and their addresses is also posted on a relevant website, as determined by the regulations that are issued according to the provisions of this Law.
	(2) For the purpose of the registration of societies in the Registry, an application in writing is made to the Registrar by the founders or the administration of such a society , to which are attached the Act of

	Incorporation, the names, addresses, and contact details of the members of the administration, the Articles of Association signed by the founding members and dated, the emblem of the society (if it exists), and a description of the movable or immovable property, or both, that are in the possession of or that belong to the society at the time of the registration, or that will be transferred to it after its registration.
	(3) It is compulsory to state the exact postal address of the society in the application for registration, even if it is temporary.
	(4) The Registrar examines the application at the earliest opportunity, and once compliance with the terms and requirements prescribed in this Law and its regulations is verified, they approve the application and, upon receipt of payment of the fixed fee, enters the society in the Registry and issues the relevant certificate of registration in the prescribed form:
	The formalities relating to the approval of the registration under the provisions of this Law, are examined without delay and, in any case, within three months from the reception of all required and duly completed documents accompanying the application for registration.
	It is further provided that in the case of application of the provisions of Article 6 (3), the three (3) month period is interrupted.
	(5) The certificate of registration, which is issued according to the provisions of clause (4), is published in the Official Gazette of the Republic and is conclusive proof of the registration date of the society and of its compliance with all the requirements of the Law, whilst the Articles of Association are certified by the Registrar are kept in their records.
	Certified copies of the registration certification can be issued to anyone with a legitimate interest for a fee.
	(6) The Registrar can undertake inspections, either after a complaint or on an ex officio basis, in order to determine that the terms outlined in this Law are respected, especially as regards the provisions of Article 10. In case of such inspections, the administration of the society must offer the necessary assistance.
	(7) In case a request for registration is rejected, the Registrar must state the reasons for such a rejection, and inform the applicants of the means of legal protection available to them.
Articles of Association of a society	<b>8.</b> The Articles of Association of a society are considered valid and acceptable for registration when they specify or contain the following:

	(a) the objectives, the name, and the seat of the society , which must be situated in a municipality or community within the areas controlled by the Republic of Cyprus;
	(b) the terms of admission, withdrawal, and expulsion of members, as well as their rights and obligations;
	(c) the financial resources of the society ;
	(d) the manner of In-Court and Out-of-Court representation of the society ;
	(e) the administrative bodies of the society , the election process of the elected members of the Board of Directors — where this is provided by the Articles of Association — the length of the term of office, the terms for the formation, operation, and frequency of meetings, the conditions for the convergence or the cessation of the administrative bodies:
	(f) the terms under which the General Meeting of members is convoked, the terms under which it convenes, and the terms of its decision-making, including a term stating that a General Meeting of the society shall be convoked and convened at least once a year;
	(g) the terms for amending the Articles of Association;
	(h) the method of auditing the accounts of the society , respecting the principle of transparency;
	(i) the terms pertaining to the dissolution of the society or its merger with another society , and of the way its property will be handled in the event of its dissolution, the redistribution of said property among its members being strictly forbidden in any case.
Registration of amendments to the Articles of Association	<b>9.</b> —(1) Any amendment to the Articles of Association of a registered society takes effect only after the said amendment’s entry in the Registry of Associations, following the submission of an application in accordance with clause (2). (2) The Board of Directors of a society is obliged to submit a written application for the registration of any amendment to the Articles of Association to the Registrar without undue delay and, in any event, no later than thirty (30) days from the date on which such amendment was voted, requesting the entry of the amendment in the Registry.
	(3) The Registrar may refuse to register an amendment to the Articles of Association if they deem that such amendment is contrary to the provisions of this Law:

	The late submission of such an application <i>per se</i> does not constitute grounds for the refusal of the registration of the specific amendment in the Registry of Societies.
Mandatory notifications to the Registrar	<b>10.</b> –(1) Within the first quarter of each year, the Board of Directors or the Secretary of a registered society are obliged to notify the Registrar in writing of the following:
	<ul style="list-style-type: none"> <li>(a) The exact number of any removals of members and of registrations of new members that took place during the previous year;</li> <li>(b) In case there have been any changes, the current members of the society’s Board of Directors with their respective titles and contact details; and</li> <li>(c) whether, in the past year, the minimum number of Annual General Meetings were held, as specified in the Articles of Association.</li> </ul>
	(2) In case the address of the society and/or its contact details have changed, such changes must also be notified to the Registrar as soon as they take place by the society’s Board of Directors or its Secretary.
	(3) In case of non-compliance with the obligation under clause (1), the Registrar must call upon the Board of Directors or the Secretary by registered mail, to do so within thirty (30) days. Upon request, this deadline may be extended by another month. In the case of no response, the Registrar may appeal to the Court for the dissolution of the society, according to the provisions of paragraph (c) of clause (1) of Article 24, and, at the same time, they may publish the relevant proceedings of such appeal in the Official Gazette of the Republic.
Note of dissolution of a society in the Registry of Society	<p><b>11.</b>–(1) The dissolution of a society affected in any manner whatsoever, as well as the names of the society’s liquidators are noted in the Registry of Societies, next to the registration.</p> <p>(2) The note of the dissolution is recorded following a written notification of the Registrar by the Board of Directors of the society or the person or authority having caused the dissolution, as the case may be, which must be submitted without undue delay and, in any event, no later than thirty</p>

	(30) days from the date of the specific event of the dissolution of the society .
Admission, withdrawal, and expulsion of members	<b>12.</b> –(1) Unless otherwise provided in the Articles of Association, admission of new members is allowed at all times.
	(2) Members are allowed to withdraw from a society at any time.
	(3) The expulsion of members is allowed in the cases prescribed by the Articles of Association, as well as in cases in which a member, with their overall behaviour, acts, or omissions, inflicts or provokes the debasement of the society or the diminution of its credibility or prestige, or other harm to its interests.
Equality of members	<b>13.</b> As long as the statute of the society does not stipulate otherwise, the members of the society have equal rights.
Rights and obligations of members who withdraw.	<b>14.</b> Any member of the society who withdraws, has no right over the property of the society and is liable to pay the subscription fee to the end of the financial year, unless the Articles of Association state otherwise. Members who have not fulfilled their financial obligations to the society may be deprived of the right to vote at the General Meeting during which the decision is taken regarding their possible expulsion, if the Articles of Association state so.
Non-transferable membership.	<b>15.</b> Membership status cannot be represented, transferred, or inherited.
Administration of a society	<b>16.</b> –(1) Societies s are administered by a Board of Directors consisting of five (5) or more persons, who, unless otherwise stated in the Articles of Association, are members of the society and, unless otherwise stated in the Articles of Association, decisions are taken by absolute majority of the members present.
	(2) In case a member of the Board of Directors of a society is convicted of a criminal offense involving lack of integrity or moral obscenity, the Registrar, either following the request of any member of the society or in an <i>ex officio</i> capacity, must call upon the statutory body to implement the necessary process for the replacement of this member of the Board of Directors according to the provisions of the Articles of Association.



Cases in which a member of the Board of Directors is not entitled to vote	<p><b>17.</b>–(1) A member of the Board of Directors is not entitled to take part in a discussion or in a vote where the decision to be taken relates to or affects a legal transaction or the bringing of or canceling of a lawsuit between the society and that member or their spouse or a relative by blood or matrimony up to the third degree, or where it relates to a legal transaction between the society and a company, personal or capital, in which or in the Board of which that member or their spouse or a relative by blood or by matrimony up to the third degree participates.</p> <p>(2) Without prejudice to the right of the society to take legal action against a member liable for damages caused by their violation of a legal duty, every decision taken in violation of clause (1) can be annulled in accordance with the provisions of Article 23.</p>
Duties and powers of the administration and liability of society and of the members of its Board of Directors	<p><b>18.</b>–(1) The body responsible for the administration of a society must attend to the affairs of the society with due care and with respect to the laws of the Republic, and must represent the society in-Court and out-of-Court, unless otherwise stated in the Founding Act or the Articles of Association.</p>
	<p>(2) The scope of authority of the body in charge of the administration of a society is defined in the Articles of Association and such definition is also valid against all liabilities. It is possible to assign additional duties to the same body through additional specifications in the Articles of Association and, in case of doubt, said body’s authority also extends to all relevant acts.</p>
	<p>(3) Any legal action undertaken by the body in charge of the administration of a society, within the scope of its powers, is binding to the society .</p>
	<p>(4) The society is liable against third parties for any unlawful acts or omissions of its representative bodies or employees; such liability also entails indemnity obligations, provided that said unlawful act or omission has taken place during the exercise of their assigned duties: If said unlawful act or omission was carried out deliberately, fraudulently, in bad faith or due to gross negligence, the person or persons liable are jointly and separately liable vis-à-vis the society for restoring the damage inflicted.</p>
	<p>(5) The Board of Directors of a society is obliged to keep a Registry of Members that is fully updated at least once a year, and that is available for inspection by the Registrar and by any third party with a legitimate interest.</p>
Provision of services without remuneration	<p><b>18A.</b> No remuneration, of any kind, shall be paid for services rendered to any member or officer of the society 's management, unless otherwise provided in the articles of society .</p>

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Meetings of members of the society and powers thereof	<b>19.</b> –(1) The assembly of the members constitutes the supreme body of a society and it decides on all matters pertaining thereto that do not fall within the jurisdiction of another body.
	(2) Unless otherwise provided in the Articles of Association, the assembly elects the members of its administration, appoints the auditors of the accounts of the society , decides on the admission or expulsion of a member, on the approval of the balance sheet, on the change of the objective of the society , on the amendment of the Articles of Association, and on the society 's dissolution. (3) The assembly of the members of a society exercises supervision and control over the members of the Board of Directors and is entitled to dismiss such members in accordance with the provisions of the Articles of Association.
Convergence of General Meetings	<b>20.</b> –(1) The assembly of the members is convened by the Board of Directors in the cases specified in the Articles of Association or wherever it is deemed necessary to guarantee the interest of the Society .
	(2) The assembly is also convened at the request of the minimum number of members, as this number is specified in the Articles of Association, and, where no such specification exists, it can be convened by one fifth of the members, following the submission of a written request that also states the issues to be discussed.
	(3) In the case that the above request is not accepted, the Registrar may, upon a written request from the members concerned, authorise them to convene an assembly of the members; the Registrar shall also provide instructions as to who will preside that assembly.
Decisions of the General Meetings	<b>21.</b> –(1) During the assembly of the members, decisions are taken by the majority of the members present, also taking into consideration any members participating via teleconference, provided that the Articles of Association contain relevant provisions allowing this. Unless otherwise provided in the Articles of Association, a decision taken by the assembly on a matter not included in the invitation is null and void.
	(2) Subject to the provisions of Article 22, a decision may be taken without an assembly of members if at least two thirds of the members give their written consent to a specific proposal.
	(3) A member is not entitled to partake in a discussion or in a vote if the decision to be taken relates to or affects a legal transaction or the filing or canceling of a lawsuit between the Society and that member or their spouse or a blood relative or a relative by matrimony up to the third degree, or relates to a legal transaction between the society and a company, personal or capital, in which or in the Board of which that

	member or their spouse or a blood relative or relative by matrimony up to the third degree, participates.
Amendments to the Articles of Association, dissolution or change of the objectives of a society	<p><b>22.</b> Unless otherwise provided in the Articles of Association, a decision to amend the Articles of Association or to dissolve the society or to change its objectives requires the consent of three quarters of the members of the society .</p> <p>In the cases where the presence of three quarters of the members is de facto difficult, the Registrar may give their consent to the society to submit an application to the Court for the issuance of a decree enabling said society to carry out the decision-making process in the presence of at least two fifths of all its members.</p>
Invalidation of decisions of General Meetings or of the administration and suspension of their execution	<p><b>23.</b>–(1) A decision of the General Meeting or of the Board of Directors of a society that is contrary to the Law or to the Articles of Association is null and void, and the invalidation is declared by the Court following an action filed by any member or any person with a legitimate interest; such action must be filed within six months from the date when the decision was taken.</p> <p>The aforementioned period of six (6) months can be extended by another nine (9) months if the person with a legitimate interest can prove that they found out about the decision at a date subsequent to the date when the decision was taken.</p> <p>(2) In the context of hearing an action under clause (1), upon application by any party, the Court may suspend the execution of the disputed decision on such terms and conditions as the Court deems fit.</p>
Dissolution of a Society	<b>24.</b> A society is dissolved:
	(a) at any time, by decision of the General Meeting of the members in accordance with the provisions of Article 22 of this Law;
	(b) if the number of the members decreases to a number below twenty (20):
	The society is not automatically dissolved for this reason, but is dissolved after six months have elapsed from such a decrease, and provided that within that window of time no names of new members have been notified to the Registrar so as to achieve the minimum required number of members.
	The administrative body of the society shall notify the Registrar, at the latest within one (1) month from establishing that the number of members has decreased to a number below twenty (20), indicating the date when this decrease occurred.

	(e) by decision of the Court, following an application by the board of directors of the society or by two-fifths of the members or the Treasurer, if-
	(i) due to various reasons, the election of the Board of Directors is impossible or if it is impossible for the society to sustain its operation in accordance with the Articles of Association, or if a violation of the obligations listed in Article 10 has occurred, and/or
	(ii) the objective of the society has been fulfilled or the objective pursued is profit-oriented, or if it is no longer the objective stated in the Articles of Association, and/or
	(iii) the objective or the operation of the society have been proven to be unlawful as provided in Article 4 of this Law.
	(d) by decision of the Court, following the application by the Registrar, if, due to the inactivity for a period longer than two (2) years, including the non-convergence of an Assembly(General Meeting) of members as required by the Articles of Association, and/or the non-submission of the audited annual accounts, it is assumed that the objective of said society has been abandoned—provided that the Registrar had previously issued a written warning to the administrative body of the said society, stating the reasons for which these provisions can be activated, and giving the society a deadline of three (3) months for the restoration of its operation.
	(2) The dissolution of a society according to the provisions of the present article is published in two daily newspapers that are published in the Republic of Cyprus by the Registrar.
Liquidation of a society	25.–(1) Once a society has been dissolved, it is automatically under liquidation and, until the completion of the process of its liquidation, the society is deemed to be in existence.
	(2) Unless otherwise specified in the Articles of Association or unless otherwise decided by the Registrar, the liquidation is carried out by the persons in charge of the society’s administration, and in case no such persons exist, one or more liquidators, are appointed by the Court.
	(3) The liquidator has the status of administrator of the society and their authority is limited to the requirements of the liquidation.

	(4) During the liquidation, the property included in the society 's assets is transferred to another entity whose objectives are in line with those of the society under liquidation, as these are stated in the latter's Articles of Association, whilst, subject to the provisions of any law pertaining to matters of justice, in case the dissolution is not voluntary, the Registrar has the right to intervene in the process in order to ensure the better distribution of the society's 's property for public benefit.
	(5) The liquidator is liable to the compensation of any damages arising from any infringement of their obligations that is their own fault and in the case of more than one liquidators, each one is liable for the entirety of the damage caused.
	<b>PART III: INSTITUTIONS</b>
Incorporation of an institution	<b>26.</b> –(1) The incorporation of an institution is achieved with its registration in the Registry of institutions kept by the Registrar, and with the issuance of a certificate of registration by the Registrar, such as the one referred to in clause (2).
	(2) According to the provisions of Article 27, the registration of an institution is carried out following an application by the founders, or by the trustees or the executors of a will, written in the prescribed form and submitted together with the Founding Act, as well as the corresponding Articles of Association, in which there is detailed reference to the institution's modus operandi, the names and addresses of the members of its Board of Directors, and the mode of their succession, and including a provision stating that no remuneration of any kind shall be paid to any founding member or officer of the Board of Directors for services provided; the Registrar must examine the application at the earliest possible and, once he verifies that the objective or the operation of the institution are not unlawful according to the provisions of Article 4, must register the institution in the Registry of institutions and issue a certificate of registration, in the standard format, bearing their signature.
	The members of the Board of Directors of an institution can claim and be reimbursed for any reasonable expenses incurred during the implementation of their duties, including fees for participation in research projects or other projects funded or co-funded by third parties, following the submission of the relevant documents and provided that the Articles of Association of the institution do not state otherwise.
	(3) An institution may be registered if its main purpose is to achieve one or more of the following objectives:(a) the determent or alleviation of poverty;
	(b) the promotion of education;
	(c) the promotion of health or the saving of lives;

	<p>(d) the promotion of the development of citizens and of the community;</p> <p>(e) the promotion of the arts, culture, cultural heritage, or science;</p> <p>(f) the promotion of amateur sports;</p> <p>(g) the promotion of human rights or of conflict resolution or reconciliation, or the promotion of religious or ethnic harmony or equality, and of diversity;</p> <p>(h) the promotion of the protection or improvement of the environment;</p> <p>(i) the relief of the needs resulting from young or advanced age, health problems, disability, economic difficulties, or other disadvantage;</p> <p>(j) the promotion of the welfare and protection of animals;</p> <p>(k) any other objective that aims at benefiting the public in general, or that is considered to be related to paragraphs (a) – (j) above.</p> <p>The objectives of the institution need not necessarily be of a public nature, nor need they necessarily benefit the public at large, but may benefit part of the public or may specifically benefit one or more persons or objectives, or persons within a group of persons;</p>
	<p>(4) The formalities relating to the approval of the application according to the provisions of this Law are carried out without delay and, in any case, within three (3) months from the reception of all required and duly completed documents. A receipt shall be provided for each application:</p>
	<p>In the case that the time required to examine an application, starting from the date of receipt of all required and duly completed documents, is expected to exceed three (3) months, the Registrar must inform the applicants accordingly, stating the reasons for such delay and specifying the additional time required to examine the application, which must not exceed one (1) month.</p>
	<p>(5) The certificate issued under clause (2) is published in the Official Gazette of the Republic and is conclusive proof of the date of registration and of compliance with the requirements of the Law.</p>
	<p>(5) In the case that the request for the issuance of a registration certificate is refused, the Registrar must state the reasons for such refusal and inform the applicant of the means of legal protection at their disposal.</p>
<p>Founding Act and content thereof</p>	<p><b>27.–(1)</b> The Founding Act is effected either through a legal action when the founder is still alive, or through a will.</p>
	<p>If an institution is incorporated through a will, the restrictions determined in Article 31(a) of the Law on Wills and Succession, which has been amended, are not implemented, and the succession in favour of the institution, established after the death of the testator is considered valid, in principle.</p>

	(2) The Founding Act must state the name and the objective of the institution, its seat, its emblem (if it exists), the property allocated thereto, the names, addresses and contact details of the members of its Board of Directors, and the mode of succession thereof, as well as its Articles of Association.
	The term “Founding Act” used in this part of the Law, includes all contracts, wills, or other instruments by which an institution is incorporated.
Amendment of the Articles of Association	<b>28.</b> An institution’s Articles of Association may be specified or supplemented or amended by decision of the Court, subject to the will of the founder and any completion or change to the Articles of Association may also be made on the same terms with a subsequent decision of the Court, to which the Board of Directors or the Registrar, may apply.
Revocation of the Founding Act	<b>29.</b> –(1) Upon application by the founder, the Court may allow the revocation of the Founding Act on grounds of the destitution of the founder, which has occurred after the incorporation, or for significant reasons justifying such revocation.
	(2) No application for revocation can be made following the registration of an institution.
Obligations of the founder	<b>30.</b> As from the incorporation of an institution, the founder is bound to transfer thereto the property pledged, and the rights thereof, which are transferred by simple assignment, in the absence of a contrary will of the founder, are transferred automatically with the incorporation of the institution.
Donations made to the institution prior to its incorporation continue to produce the same effect subsequently	<b>31.</b> Following the incorporation of an institution, under this Law, every contribution, donation, and disposal of movable or immovable property made up to the time of incorporation to or in favour of the proposed institution or the members of its administration, or otherwise, for the purposes thereof, are as valid as if they had been made to or in favour of the incorporated institution.
Administration of institutions.	<b>32.</b> –(1) The registered institutions are administered by three (3) or more persons and, unless otherwise provided in the Founding Act, their decisions are taken by a simple majority of the members present and, in case of tied votes, the president has the casting vote.
	In cases where the institution is administered by three (3) persons, the presence of all three (3) is required in order to reach quorum.
	(2) In case a member of the Board of Directors of an institution is convicted of a criminal offense resulting from lack of integrity or from moral obscenity , the General Registrar rapidly takes judicial measures for the immediate relief of the said member from their duties and for their

	replacement, so as to achieve the prescribed number of members of the Board of Directors of the institution;
	In cases where such a procedure is still pending, the remaining members are not hindered from acting and exercising the due administration of the institution and from taking valid and binding decisions on behalf thereof.
Cases in which a member of the Board of Directors is not entitled to vote	<b>33.</b> –(1) A member of the Board of Directors is not entitled to partake in a discussion or in a vote where the decision to be taken relates to or affects a legal transaction or the filing or canceling of a lawsuit between the institution and that member or their spouse or a relative by blood or matrimony up to the third degree, or where it relates to a legal transaction between the institution and a company, personal or capital, in which or in the Board of which that member, or their spouse or a relative by blood or by matrimony up to the third degree participates.
	(2) Without prejudice to the right of the institution to take legal action against a member liable for any damages caused due to the violation of a legal duty, every decision taken in violation of clause (1) can be annulled and such annulment also applies to the act attempted by such a decision.
Duties and powers of the Board of Directors	<b>34.</b> –(1) The Board of Directors of an institution must attend to the affairs of the institution with due diligence and represent the institution in Court and out of Court, unless otherwise stipulated in its Founding Act.
	(2) The scope of authority of the Board of Directors of an institution is specified in the Founding Act and is also valid in respect of third persons; under the Founding Act, certain duties may be assigned to the same person and, in case of doubt, the authority thereof also extends to all related actions.
Trustees, Chapter 193	<b>35.</b> The provisions of the Trustees Law are implemented in all cases in which the Board of Directors of an institution manages a trust related to the property of the institution or which constitutes property of the institution.
Liability of the institution	<b>36.</b> –(1) Legal transactions undertaken or agreed to by an institution’s Board of Directors which are within the limits of its authority are binding for the institution.
	(2) The institution is liable against third parties for any unlawful acts or omissions of its representative bodies or employees that entail an obligation for compensation, provided that such acts or omissions took place during the exercise of their powers or duties.



	If the said acts or omissions occurred deliberately, fraudulently, in bad faith or due to gross negligence, the natural person or persons liable are jointly and separately liable vis-à-vis the institution for restoring the damage inflicted.
Appointment of provisional administration	<b>37.</b> In the case of absence of any of the persons who make up the Board of Directors of the institution or where there is a conflict of interest between them and the institution, the Court may, upon request of the General Registrar or any person with a legitimate interest, appoint a provisional Board of Directors until such obstacle is removed.
Powers of the Attorney General of the Republic	<b>38.</b> -(1) The Attorney General of the Republic has the power to:-
	(a) to take any judicial action required to enforce any trust established for the benefit of any institution either by way of a living deed or by way of a last wish order.
	(b) approve the sale or other expropriation of immovable property belonging to an institution, if convinced that such a sale, or expropriation is for the benefit of the institution.
Amendment to the Articles of Association against the will of the founder	<b>39.</b> An institution's Articles of Association may be amended even against the will of the founder, following an application by the Board of Directors of the institution, if such amendment is necessary in order to preserve the property of the institution or to fulfill its objective.
Change of objective	<b>40.</b> -(1) In the case where the objective of an institution has become unattainable, upon application of the Board of Directors of the institution or the General Registrar, the Court may assign another related objective to the institution, according to what the founder's wish would have most likely been.
	(2) Any modification of the contents or conditions of the Founding Act that is contrary to the provisions that pertain to the cause of public interest is prohibited:
	In exceptional cases, by special decision of the Court, when the will of the founder cannot be fulfilled, the property may be dispensed for another related objective.
End of a institution	<b>41.</b> -(1) The institution ceases to exist in the cases specified in its Founding Act or in its Articles of Association.
	(2) The institution is dissolved by decision of the Court, upon request of the institution's board of directors or the General Treasurer, if:
	(a) its objective has been fulfilled or has become unattainable;

	(d) due to inactivity for a period longer than two (2) years, including the non-convergence of the meetings of the Board of Directors as required by the Articles of Association, and/or the non-submission of the audited annual accounts, the objective of said institution can be assumed to have been abandoned;
	(c) it has deviated from its objective or if its objective or operation have been proven to be profit-oriented or unlawful according to the provisions of Article 4.
Liquidation of a dissolved institution	<b>42.-(1)</b> When an institution ceases to exist or is dissolved in accordance with the provisions of Article 41, it is automatically under liquidation and, until the completion of such liquidation, and for the requirements thereof, it is deemed to be in existence.
	(2) Unless the Law or the Articles of Association deem otherwise or unless the Registrar decides otherwise, the liquidation is carried out by the institution's Board of Directors and, if this does not exist, by one or more liquidators who are appointed by the Court.
	(3) The liquidator has the status of administrator of the institution and their authority is limited to the requirements of the liquidation.
	(4) The liquidator is liable to the institution or its successors and, in case of any infringement of their duties, they are required to pay compensation; in the case of more than one liquidators, they are jointly and/or separately liable.
Property of a dissolved institution	<b>43.</b> Unless otherwise stated in the Founding Act, or unless otherwise decided by the Registrar, the property of a dissolved institution comes under the possession of the Republic, which must put it to use in order to serve the objective of the institution or any other related objective.
	<b>PART V:- FEDERATIONS AND/OR UNIONS AND SUBSIDIARIES OR BRANCHES</b>
Incorporation and registration of a institution and/or union.	<b>44.-(1)</b> Five (5) or more societies, institution, not-for-profit companies, or other, similar, not-for-profit legal entities, whether foreign or domestic, which share common objectives, subject to the provisions of the law that governs them, may establish federations and/or unions and be registered as such in a Registry kept by the Registrar, provided that the applicable law named in their Articles of Association is the law implemented in the Republic.
	Subject to the provisions of the European Convention on the Recognition of the Legal Personality of International Non-Governmental Organisations Ratifying Law of 2003, such federations and/or unions may also be established with respective organisations from abroad, provided that the applicable law named in their Articles of Association

	and regulating their activity in the Republic, is the law implemented in the Republic.
	(2) For the registration of a federation and/or union in the Registry, a written application by the founders or representatives of the interested organisations comprising the federation and/or union must be submitted to the Registrar, which includes the following attachments:
	(a) The Articles of Association of the federation and/or union, signed by the founding members, and stating the founding date;
	(b) The Articles of Association of the interested organisations;
	(c) The Founding Act;
	(d) The names, addresses, and contact details of the members of the administration of the federation and/or union
	(e) The emblem of the federation and/or union, if it exists; and
	(f) A description of the movable or immovable property, or both, that are owned or held by the federation and/or union, and/or will be transferred to it after its registration;
	(3) In order for the Articles of Association of a federation and/or union to be considered valid and acceptable, as specified in the provisions of clause (2), they must determine or include the following:
	(a) The objectives of the federation and/or union;
	(b) The name of the federation and/or union;
	(c) The seat of the federation and/or union, including the mailing and/or communication address, which must be situated in a municipality or community, within the areas controlled by the Republic of Cyprus;
	(d) the terms of admission, withdrawal and expulsion of members as well as their rights and obligations;
	(e) the manner of In-Court and Out-of-Court representation of the federation and/or union;
	(f) the financial resources of the federation and/or union;
	(g) the administrative bodies of the federation and/or union, the terms for their formation and operation, the frequency of meetings, and the cessation of the administrative bodies, as well

	as a provision stating that no remuneration of any kind shall be paid to any member or officer of the administration for services provided;
	The Articles of Association may state that the members, including the members of the Board of Directors or the founders, can claim and be reimbursed any for any reasonable expenses incurred during the implementation of their duties, including fees for participation in research projects or in other projects funded or co-funded by third parties, following the submission of the relevant documents, and provided that the Articles of Association do not state otherwise.
	<b>(h)</b> the terms according to which the General Meeting of members is convoked, and the terms according to which it convenes and decides, including a term stating that a General Meeting shall be convened at least once a year;
	<b>(i)</b> the terms for amending the Articles of Association of the federation and/or union;
	<b>(j)</b> the method of auditing the accounts of the federation and/or union, respecting the principle of transparency; and
	<b>(k)</b> the terms pertaining to the dissolution of the federation and/or union, and the way its property will be handled in the event of its dissolution.
	For the registration of a federation and/or union, the terms of Article 7(3) to 7(7) are valid by analogy:
	The Registrar may refuse to register a federation and/or union for the same reasons stated under the provisions of Articles 4 and 6, which regard the registration of societies s.
	(4) Every federation and/or union established and registered according to the provisions of clause (1) acquires its own legal personality and its own administration, which are different to those of constituent organisations, upon issuance of a registration certificate.
	(5) For the amendment of the Articles of Association of a registered federation and/or union, the terms of Article 9, which refer to the amendment of Articles of Association, are valid by analogy.
	(6) The provisions of Articles 10 to 25 apply, by analogy, in the case of federations and/or unions, the only difference being the fact that the administration of federations and/or unions is composed of at least three (3) members, and the fact that when a federation and/or union is dissolved, it is possible to distribute its property to its members.

Establishment of subsidiaries or branches	<b>45.</b> -(1) A society or institution registered under the provisions of this Law, which, for the purposes of this article, is named ‘the parent entity’, may operate subsidiaries or branches, provided that its Articles of Association include a relevant provision in relation to their modus operandi.
	Subsidiaries or branches are bound by the Articles of Association of the parent entity; they do not have a separate legal personality, and they follow the policy established and decided by the parent entity.
	(2) Specific regulations relating to the registration, administration, organisation, and operation of such subsidiaries or branches can be determined as part of the regulations issued under the provisions of this Law.
	<b>PART V: MISCELLANEOUS PROVISIONS</b>
Recognition of the legal activity of a society, institution, federation and/or union, or non-governmental organisation registered as a legal entity in another state	<b>46.</b> – (1) A society, institution, federation and/or union, or non-governmental organisation with a legal personality in a state that has recognised and ratified the European Convention on the Recognition of the Legal Personality of International Non-Governmental Organisations, which has been in force in the Republic since 21.03.2003, as per the provisions of the Ratifying Law of 2003 About the European Convention on the Recognition of the Legal Personality of International Non-Governmental Organisations, may request recognition of the right to operate legally in the Republic, provided that they produce all the necessary documents that support the legitimacy of their activity, together with a certificate from the statutory body in the state where they are registered.
	A society, institution, federation and/or union, or non governmental organisation that is recognized as a legal personality in a country that has ratified and applies the convention mentioned above, may be registered and recorded in the Registry:
	The legal personality may be recognised in the Republic only if the registration is not in conflict with national and public security, the prevention of crime, the protection of health and of public morals, as well as the protection of the freedoms and rights of third parties and does not endanger intergovernmental relations or the maintenance of international peace and safety.
	(2) The regulations issued as part of the provisions of this Law may regulate the establishment, registration, administration, organisation, and operation of the cases mentioned in clause (1) more specifically.

Appeals	<b>47.</b> -(1) Any person may file a hierarchical appeal in writing against any decision that directly concerns or affects them. An appeal against the Registrar may be filed to the General Registrar, while an appeal against the General Registrar may be filed to the Minister. According to Article 146 of the Constitution, it is also possible to appeal against such a decision to the Administrative Court.
	(2) The hierarchical appeal mentioned in clause (1) is filed in writing, within a maximum of thirty (30) days from the date when the affected person was notified of the contested decision, and the person filing the appeal is required to pay a fee of one hundred euros (€100).
	(3) Depending on the case, the General Registrar or the Minister must examine the hierarchical appeal and, after they have heard the applicant or given them the opportunity to support the grounds on which their appeal is based in writing, must take a decision and communicate it to the applicant according to the provisions of clause (4) and within a deadline of ninety (90) days from the date of the filing of the appeal.
	(4) Depending on the case, the General Registrar or the Minister may issue a decision that either:
	(a) Validates the contested decision;
	(b) Cancels the contested decision;
	(c) Modifies the contested decision;
	(d) Issues a new decision and replaces the contested one.
	It is provided that, any decision regarding either the acceptance or rejection of the hierarchical appeal cannot be in violation with the criteria and the terms and conditions determined by this Law, regarding the registration, operation, or dissolution of a society, institution, or federation and/or union, as these are determined by this Law.
	(5) The decision referred to in subsection (1) becomes enforceable when the deadline for filing a hierarchical appeal before the General Registrar or the Minister, as the case may be, has passed and, in the event of a hierarchical appeal, from the notification of the decision on the hierarchical appeal of General Registrar or the Minister, as the case may be.
Consequences of late notification or submission or failure to deliver or submit	<b>48.</b> -(1) Every time the provisions of this Law require the delivery or submission of any application, notification, communication, report, or other information to the Registrar within a specified deadline, the late service or submission or the failure to deliver or submit whichever of the above is required, in addition to the consequences explicitly stated in this Law, constitutes a violation of legal duty and the Registrar may impose a

	pecuniary penalty not exceeding one hundred euros (€100) to the person who failed to meet the relevant obligations.
Keeping of books of account and audit of accounts	<b>49.</b> –(1) The members of the administration of societies, institutions, and federations and/or unions, are bound to keep accurate and detailed accounting books in which all the movements of funds of the society institution or federation and/or union, as the case may be, are recorded, and to prepare the following accounts at the end of every financial year:
	<b>(a)</b> A gross income account of the society or institution or federation and/or union, as the case may be, for the duration of the financial year;
	<b>(b)</b> A credit balance account as it appeared at the start of the financial year, and of all the amounts received during the financial year;
	<b>(c)</b> An account of all the amounts due and of all the amounts owed, as well as of all the payments made during the financial year.
	(2) The accounts of societies, institutions, or federations and/or unions are audited by a certified accountant, at their own expense.  It is provided that societies, federations and/or unions with an annual income lower than forty thousand euros (€40.000) are not required to submit accounts certified by a certified accountant.
	(3) The members of the administration of each society, institution, and federation and/or union shall forward to the Registrar the accounts specified in clauses (1) and (2) respectively, within seven (7) months from the end of each financial year, at the latest.
Power of the Court to order the audit of the accounts	<b>50.</b> –(1) The Registrar or anyone who can establish a legitimate interest can apply to the Court requesting the issuance of an order for the audit of the accounts of a society, institution, or federation and/or union that are registered according to the provisions of this Law.
	2) The audit stipulated in clause (1) is carried out by the Auditor General of the Republic or by another person or persons determined and/or authorised by the Court for this purpose;
	It is provided that, in a case in which, based on the results of the audit, the General Inspector judges that this audit was justified, the society, institution or federation and/or union have an obligation to pay the audit fees that it wanted to be determined and in otherwise, these shall be paid by the Republic or by the person who referred to the Court with a request to issue a decree in accordance with the provisions of subsection (1), as the case may be.

<p>Non-affectance of those governed by a more specific law</p>	<p><b>51.</b> The provisions of this Law do not apply to nor do they affect, in any manner whatsoever, societies , institutions, societies, organisations, or unions of citizens or federations that are regulated by another, special law, the provisions of which shall continue to apply to the said organisations.</p>
<p>Compliance with the Law About The Prevention and Suppression of Money Laundering and Terrorist Financing 188(I) of 2007</p>	<p><b>52.</b> The administrative bodies of societies , institutions, federations and/or unions must comply with and implement the provisions of the Law About the Prevention and Suppression of Money Laundering and Terrorist Financing of 2007.</p>
<p>Regulations</p>	<p><b>53.</b>-(1) The Council of Ministers may issue regulations to specify or regulate any matter that, according to this Law, needs to or could be stipulated and, more generally, for the better implementation of the Law.</p>
	<p>(2) Specifically, and without prejudice to the generality of clause (1), such Regulations may:</p>
	<ul style="list-style-type: none"> <li>(a) determine all matters that may be or are required to be stipulated under the provisions of this Law;</li> <li>(b) provide for the registration of society , institutions, federations and/or unions, for amendments to their Articles of Association, as well as for their the dissolution or liquidation;</li> <li>(c) provide for the determination of registration fees and fees for the renewal of registration of a society, institution, or federation and/or union;</li> <li>(d) provide for the specific elements that must be entered in the Registries, as well as the manner in which they must be uploaded on the internet;</li> <li>(e) provide specifically for the incorporation of federations and or unions;</li> <li>(f) determine penalties that do not exceed one (1) year of imprisonment or a pecuniary fine of two thousand euros (€2,000), or both such penalties, for any violation of the regulations issued according to the provisions of this article.</li> </ul>
	<p>(3) The Supreme Court may issue Procedural Regulations to regulate the practice and proceedings to be followed by the Court during the hearing of cases arising from the implementation of this Law.</p>



Repeals and reservations	<b>54.</b> –(1) Subject to the provisions of clause (2) of this Article and to the provisions of articles 55 and 56, upon the entry into force of this Law, the Law on Societies and institutions of 1972 and the Law on Registration of Clubs are repealed.
	It is provided that the provisions of the Law on Registration of Clubs as it has been amended, will continue to apply to clubs until the expiration of their license, depending on the case.
	(2) Notwithstanding the repeal of the laws stated in clause (1):-
	<ul style="list-style-type: none"> <li>(a) the regulations issued under the repealed laws, which were in effect immediately before the entry into force of this Law, shall be deemed to have been issued under this Law and shall continue to be in force and apply, to the extent that they are not contrary to the provisions of this Law, until they are amended or replaced with new regulations under this Law;</li> <li>(b) every society and every institution, together with their Articles of Association and with any amendments thereof that have been registered and entered in the corresponding Registries under the provisions of the repealed laws, shall be deemed to have been registered and entered in the corresponding Registries foreseen under this Law, without the payment of any fee;</li> <li>(c) every Registry kept under the repealed laws, including the Registry of Clubs, shall be deemed to form an integral part of the corresponding Registry foreseen under the provisions of this Law, until the expiration of the transition provisions relating to clubs in this Law;</li> <li>(d) every document, with the particulars required for its completion, used for the purposes of any of the repealed laws, shall continue to be used as if it were prescribed under this Law, until new documents are prescribed;</li> <li>(e) Any tax benefits acquired by societies and institutions registered under the Societies and institutions Laws of 1972, in its amended form, that are established as charitable institutions, are not affected, provided that the provisions of Article 55(3) and 56 are respected.</li> </ul>
	Any reference contained in any law, regulation, or legal document to any provision of the laws repealed by this Law, shall be interpreted as a reference to a corresponding provision of this Law.
Transitional provisions 76(I)/2028, 84(I)/2019	<b>55.</b> –(1) Applications and procedures for the registration of societies or institutions or clubs, which had commenced under the repealed laws and have not been completed by the date of entry into force of this Law, shall

	be carried out and completed under the corresponding provisions of this Law.
	(2) Deadlines for the undertaking of any action or for the delivery or submission of any notification or report that commenced under the laws repealed by this Law shall continue, and will be completed under the corresponding provisions of this Law, but shall, in no case whatsoever, be completed in a time period shorter than fifteen (15) days from the date of entry into force of this Law.
118(I) του 2020	(3) In the cases where, under the provisions of this Law, and for the purposes of compliance, existing societies , institutions or clubs are required to submit any amendments to their Articles of Association or to undertake any other action,-a period until 31 <sup>st</sup> December 2019.
Societies , institutions and clubs approved under the repealed laws 118(I)/2020	<b>56.</b> (1) Societies , institutions, and clubs founded and registered under the laws repealed by this Law, shall be deemed to have been approved under the provisions of this Law, provided that they carry out the necessary modifications and amendments to their Articles of Association within the deadline prescribed in Article 55(3).
118(I) του 2020.	Provided that, regardless of the provisions of articles 24 and 41, the Registrar, within fifteen (15) days from the date of entry into force of the Societies and Institutions and Other Related Matters (Amendment) Law 2020, shall notify its intention to initiate proceedings of dissolution regarding unions, institutions and clubs specified in a relevant notification, which is published in two daily newspapers and posted on the official website of the Ministry of the Interior, and the date of publication or posting is considered to be the date of service of notification of the initiation of dissolution proceedings to the exerciser management of the society, institution or club body, as the case may be:
118(I) του 2020.	It is further provided that the notification of the intention to dissolve includes in detailed tables the registration number, name and headquarters of the society, institution or club, as the case may be, and care is taken so that it is carried out simultaneously for all societies s, institutions and clubs:
118(I) του 2020.	It is further provided that the societies, institutions or clubs included in the above notification may, within two (2) months from the publication of the notification, submit a request to cancel their inclusion in the tables of the notification, submitting all relevant in support of the of their request information to the Registrar, and after the expiry of the two (2) month period, the Registrar publishes a new notice, to which is attached the final tables with the names of the societies, institutions and clubs under dissolution that have not taken care to submit a well-founded cancellation request of their inclusion in the notification.
118(I) του 2020.	(2) Subject to the provisions of subsections (1) and (3), clubs that have been registered under the repealed Clubs Law in its modified form, may

	preserve the term 'Club' in their name after the end of the period stated in clause (1).
118(I) του 2020.	(3) In compliance with the provisions of subsection (1) and after the publication of the second notification which is specified in the provisions thereof, the Registrar automatically deletes from the Register the societies , institutions and clubs specified in said notification and ensures the continuation and completion of the dissolution proceedings before a court:
118(I) του 2020.	It is understood that the societies, institutions and clubs deleted from the Register, which are under dissolution status, as determined in the provisions of articles 25 and 42, on penalty of invalidity of their decisions, lose the right to carry out any activity mentioned in their statutes, including of the right to contract and alienate any property, with the exception of activities related to their liquidation, while their boards of directors must inform any interested third party and/or contracting party of the ongoing dissolution process:
118(I) του 2020.	It is further provided that, for the purposes of the dissolution of a society , institution or club, all the provisions of this Law are observed, including the liquidation procedure.
Special provision regarding clubs 76(I)/2018, 84(I)/2019	57. Any club registration carried out under the provisions of the repealed Club Registration Law for a period expiring on 30 June 2018 is deemed to be still in force until 31 December 2019 or until the date on which the club complies with the provisions of of this Law, as long as it made the necessary adjustments and amendments to its statutes in accordance with the provisions of articles 55 and 56, whichever of the two dates is the earlier.