

IGNITE CSOs

Improving Governance, Networking and Inclusivity

Towards Empowered Civil Society Organisations

2024 Legislative Amendments in Trinidad and Tobago Impacting Civil Society



Veni Apwann
Come and learn...come and teach



European Union





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June 2025

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List of Abbreviations

AGLA	Attorney General and Legal Affairs (Office of)
AML	Anti-Money Laundering
BATT	Bankers Association of Trinidad and Tobago
CBTT	Central Bank of Trinidad and Tobago
CTF	Counter Terrorist Financing
CPF	Counter Proliferation Financing
CSO	Civil Society Organisation
EU	European Union
FATF	Financial Action Task Force
FIUTT	Financial Intelligence Unit of Trinidad and Tobago
GORTT	Government of the Republic of Trinidad and Tobago
IGNITE CSOs	Improving Governance, Networking and Inclusivity Towards Empowered Civil Society Organisations
MER	Mutual Evaluation Report
NGO	Non-Governmental Organisation
NPO	Non-Profit Organisation
PF	Proliferation Financing
POCA	Proceeds of Crime Act
RGD	Registrar General's Department
TCF	The Cropper Foundation





Executive Summary

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CHAPTER · 1

Executive Summary

This document forms part of an engagement with The Cropper Foundation (TCF) under the EU-funded project “Improving Governance, Networking and Inclusivity Towards Empowered Civil Society Organisations” (IGNITE CSOs) and is in support of the work of the Legal Sub-Committee. This first report satisfies Item 1 of the Scope of Work as follows:

Legislative review – Providing a detailed critique of the process and timeline associated with 2024-2025 amendments to relevant pieces of legislation aimed at bringing the GORTT closer to FATF Recommendation 8 compliance. Highlighting relevant ‘impact points’ to CSOs and what any (legislative) gaps still to be addressed.

This approach to the engagement involved the following:

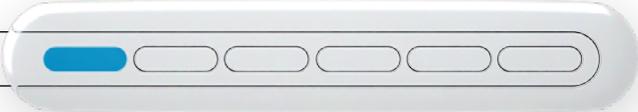
1. Review of FATF Recommendation 8 (R.8) Non-Profit Organisations and related documents
2. Review of Legislation
3. Online search for publicly available information
4. Stakeholder Interviews

5. Review of Relevant Documents Provided by The Cropper Foundation

In conducting the review, it was discovered that while legislative amendments were made “aimed at bringing the GORTT closer to FATF Recommendation 8 compliance” various other amendments were made to align compliance with The Global Forum on Transparency and Exchange of Information for Tax Purposes (the Global Forum). Accordingly, the scope of the work completed was expanded to include all legislative amendments made in the period under review which impacted the NPO sector.

The following legislation was reviewed and considered:

1. Miscellaneous Provisions (Trustees, Exchequer and Audit Act, the Minister of Finance (Incorporation) Act, Proceeds of Crime, Income Tax, Companies, Partnerships, Securities, Tax Information Exchange Agreements, the Non-Profit Organisations and Mutual Administrative Assistance in Tax Matters) Act, No.1 of 2024.
2. Miscellaneous Provisions (Registrar General, Companies, Registration of Business Names, and



Non-Profit Organisations) Act, No.4 of 2024.

3. Miscellaneous Provisions (Global Forum) Act, No. 15 of 2024.
4. Miscellaneous Provisions (Proceeds of Crime, Anti-Terrorism, Financial Intelligence Unit of Trinidad and Tobago, Securities, Insurance, Non-Profit Organisations, Civil Asset Recovery and Management and Unexplained Wealth and Miscellaneous Provisions [FATF Compliance]) Act, No. 17 of 2024. (FATF Compliance Act)
5. Proceeds of Crime Act, Chap 11:27. (POCA)
6. Financial Intelligence Unit of Trinidad and Tobago Act, Chap 72:01. (FIUTT Act)
7. Non-Profit Organisation Act, Chap 72:02 (No. 7 of 2019). (NPO Act)

While there were scores of amendments that impacted the sector, there were, some critical 'impact points' for the sector arising from some of these amendments. The 'impact points' have been categorized based on the drivers for the amendments.

The critical 'impact points' "aimed at bringing the GORTT closer to FATF Recommendation 8 compliance" include:

- 1) Removal of NPOs as "Listed Businesses". Non-profit organisations are no longer defined as "LISTED BUSINESS" under Schedule 1 of POCA which has removed NPOs from meeting

the obligations of Listed Businesses, including, for example, designation of a compliance officer, training obligations and compliance programmes. Further this removes the requirement for NPOs to register with the FIUTT.

- 2) Change of Role of FIUTT from "Supervisory Authority" to "Oversight Authority"

The FIUTT now has "oversight authority" of NPOs responsible for the provision of AML/CTF/CPF oversight and guidance to non-profit organisations:

- (i) who meet the FATF functional definition of a non-profit organisation; and
- (ii) who have been identified as at risk by an AML/CTF/CPF sector risk assessment carried out by the Oversight Authority or a National Risk Assessment.

This oversight authority is for "the necessary measures to effectively promote focused, proportionate and risk-based oversight of non-profit organisations for which it is the Oversight Authority", consistent with FATF Recommendation 8.

These changes generally impact positively on the sector, reducing some of the onerous requirements under the original legislation and more closely aligning the legislation with the FATF approach of measures that are "focused, proportionate and risk-based".

The critical 'impact points' "driven by Global Forum and the need to address technical compliance include:

1) Beneficial Ownership Obligations

Beneficial ownership is now defined in the NPO Act and “means in respect of a Non-Profit Organisation subject to this Act, a controller”.

NPOs now have obligations with respect to identifying, obtaining information on and verifying the identity of all controllers, by conducting appropriate due diligence and maintaining information that is true and correct. Where the NPO fails to take reasonable steps on these obligations, the non-profit organisation commits an offence and is liable on summary conviction to a fine of fifty thousand dollars. It should be noted that there is no separate Beneficial Ownership Form and filing requirement for NPOs and the Controller is the Beneficial Owner,

2) Annual Returns

All NPOs now have an obligation to submit Annual Returns, and a controller shall, not later than thirty days after each anniversary date of the registration of the non-profit organisation under the NPO Act, submit to the Registrar General a return in the prescribed form containing the prescribed information made up to such anniversary date and accompanied by the prescribed fee. This obligation does not remove the requirement for Annual Returns with respect to NPOs registered under the Companies Act. Accordingly, some NPOs will now be required to file two separate sets of Annual Returns.

A controller who contravenes this requirement commits an offence and is liable on summary conviction to a fine of ten thousand dollars and to

imprisonment for three years and for every day the offence continues a further fine of three hundred dollars.

3) Registrar General's Powers of Inspection

The Registrar General now has powers of inspection of a ‘relevant person’ which includes a non-profit organisation and every controller of the non-profit organisation. Under these powers the Registrar General may inspect the registers, books, accounts and documents substantiating or purporting to substantiate the particulars of the entries made, of a relevant person, in electronic format or otherwise for the purposes of ascertaining whether that person has complied and is complying with any obligations imposed under this Act or any other written law administered by the Registrar General.

4) Use of Electronic Systems

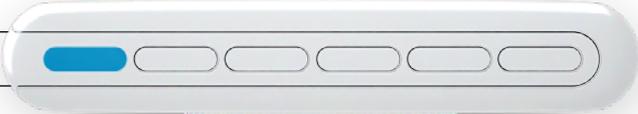
The Registrar General may require documents to be submitted, delivered and filed via an electronic system.

5) Forfeiture of Property

Where the registration of an NPO has been cancelled and an application to be restored is not submitted by the NPO within six months of cancellation to the Registrar General, the Attorney General may make an application to a Judge of the High Court for an order of forfeiture in respect of the property of a non-profit organisation.

6) Removal of Renewal of Registration

The requirement for NPOs to renew their registration every five (5) years has been removed.



Given the size and capacity of the NPO, some organisations may find these new requirements onerous.

As the NPO legislation continues to evolve triggered by various external drivers, one significant gap that still exists is an overarching governance structure driven by the needs of the sector. This includes a fit for purpose framework that considers both legal and fiscal mechanisms of governance particularly including the issue of taxation in the NPO Sector. Discussions with representatives of the Human Security Collective also emphasized the importance of considering ‘What does general oversight of the sector look like?’; ‘where does Terrorism Financing (TF) oversight sit within this?’ and ‘What does effective and proportionate look like?’

Additionally, the NPO Act, not unlike many other pieces of legislation in Trinidad and Tobago still seeks to drive enforcement through the use of punitive measures including heavy fines and imprisonment. This ‘big stick’ approach tends to create fear and uncertainty in an already under resourced sector, rather than motivating compliance and good governance.

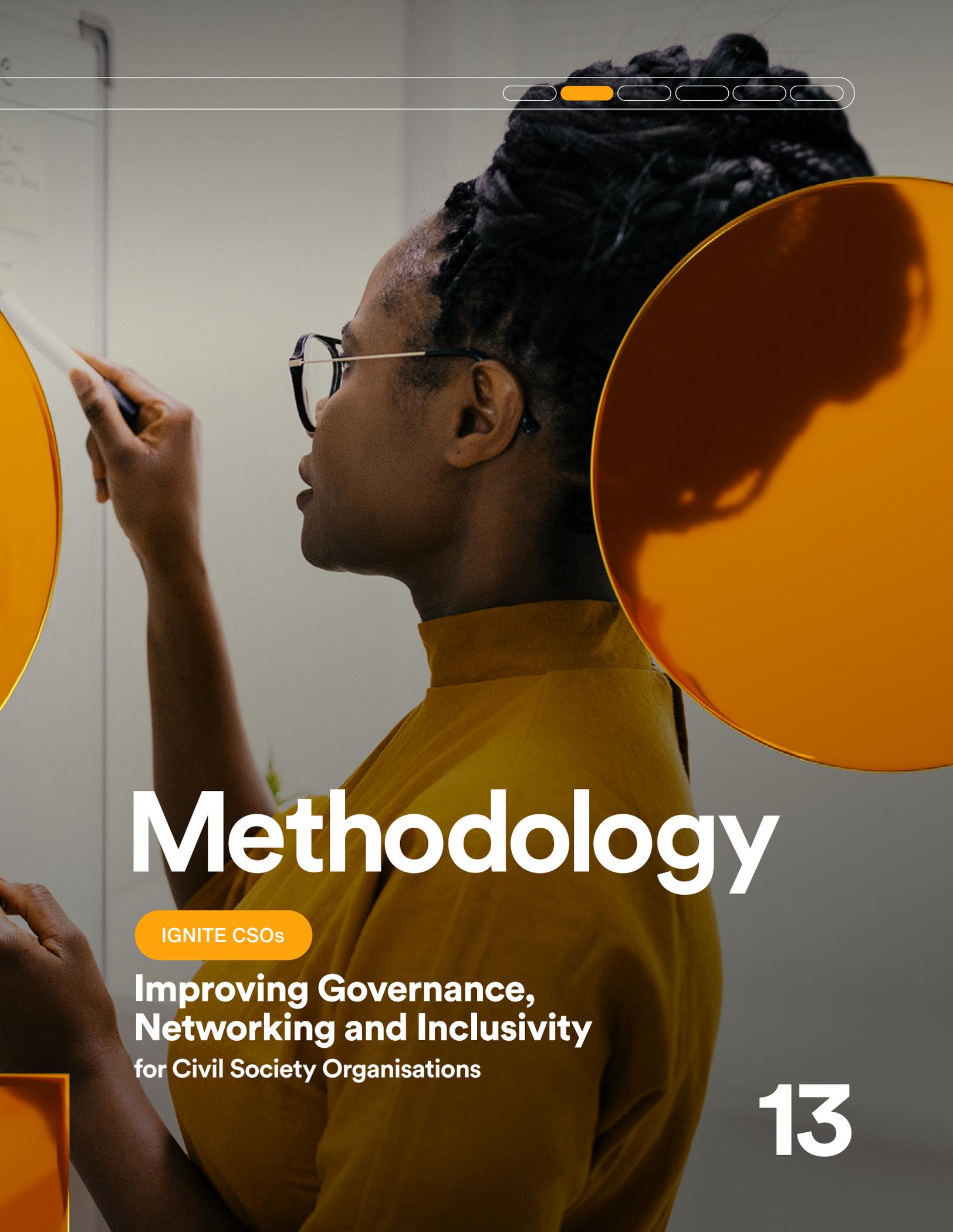
Regarding the process and timeline of legislative amendments aside from the tripartite National Risk Assessment (NRA) working group invited to participate in the national risk assessment for the NPO Sector in 2021, and international support established as part of the EU AML/CFT Global Facility engagement, Civil Society was neither a part of any substantive work around the amendments, nor were they engaged in any meaningful way during the legislative process, to allow for input or feedback regarding proposed changes

to the legislation. Accordingly, most Civil Society stakeholders only became aware of changes after the fact, which has led to concern and uncertainty as to their obligations and requirements. Again, discussions with the HSC noted that while it appears that ‘the government wants to do the right thing’ if systemic engagement is not ‘hardwired into the system’ it tends to slide off.

After the various legislative amendments were made, there were many online public notices, media releases, and other publications and engagement sessions by regulators related to amendments impacting the NPO Sector. All the key regulators provided notices and or engagement sessions after the various pieces of legislation were put in place, however, the absence of early engagement with the sector to anticipate amendments, together with the number of changes that occurred, resulted in some confusion and lack of clarity as to the new obligations.

Given the limited resources and capacity of many civil society organisations, a clear understanding and interpretation of legislative changes and obligations outlined in public notices also presented a challenge.

Further, the media has an important role to play and for example, media reports, without full context, such as “Imbert also said the Non-Profit Organisation Act will be amended such that if an NPO is deregistered, the Attorney General may apply to a court to seize its property if the NPO has failed to apply to get re-registered” created fear among civil society as to the new reach and obligations of the legislation.



Methodology

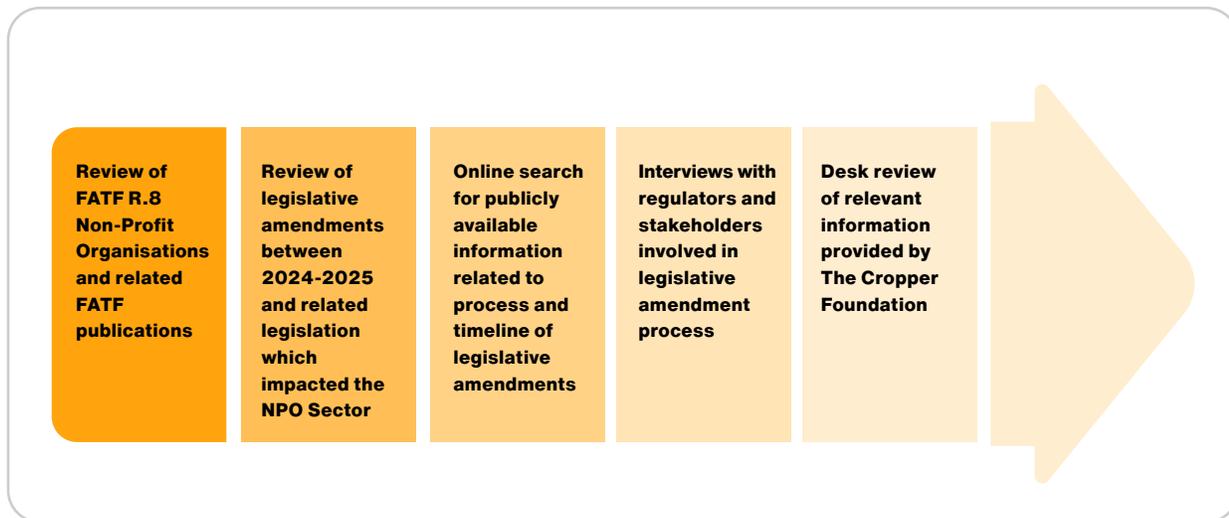
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CHAPTER · 2

Methodology

The following outlines the steps taken to complete the scope of works.



2.1 Review of FATF Recommendation 8 (R.8) Non-Profit Organisations

The following FATF R.8 documents were reviewed to understand the requirements and best practice guidance.

1. Revised R.8 (16/11/23)
2. R.8 Interpretive Note
3. Best Practices - Combatting the Terrorist Financing Abuse of Non-Profit Organisations (November 2023).



2.2 Review of Legislation

The following pieces of legislation were reviewed as they relate to impacts on the NPO Sector:

1. Miscellaneous Provisions (Trustees, Exchequer and Audit Act, the Minister of Finance (Incorporation) Act, Proceeds of Crime, Income Tax, Companies, Partnerships, Securities, Tax Information Exchange Agreements, the Non-Profit Organisations and Mutual Administrative Assistance in Tax Matters) Act, No.1 of 2024.
2. Miscellaneous Provisions (Registrar General, Companies, Registration of Business Names, and Non-Profit Organisations) Act, No.4 of 2024.
3. Miscellaneous Provisions (Global Forum) Act, No. 15 of 2024.
4. Miscellaneous Provisions (Proceeds of Crime, Anti-Terrorism, Financial Intelligence Unit of Trinidad and Tobago, Securities, Insurance, Non-Profit Organisations, Civil Asset Recovery and Management and Unexplained Wealth and Miscellaneous Provisions [FATF Compliance]) Act, No. 17 of 2024. (FATF Compliance Act)
5. Proceeds of Crime Act, Chap 11:27. (POCA)
6. Financial Intelligence Unit of Trinidad and Tobago Act, Chap 72:01. (FIUTT Act)
7. Non-Profit Organisation Act, Chap 72:02 (No. 7 of 2019). (NPO Act)
8. Registrar General Act, Chap 19:03

9. Registration of Business Names Act, Chap 82:85

10. Companies Act, Chap 81:10

2.3 Online Search for Publicly Available Information

The following websites were visited to identify information related to the process and timeline associated with 2024-2025 amendments to relevant pieces of legislation aimed at bringing the GORTT closer to FATF Recommendation 8 compliance.

1. Office of the Attorney General and Legal Affairs –
- Anti-Terrorism Unit
<https://agla.gov.tt/anti-terrorism-unit/>

- Registrar General's Department
<https://agla.gov.tt/registrar-general/>
2. Financial Intelligence Unit Trinidad and Tobago
- Compliance
<https://fiu.gov.tt/compliance/>

- Sector Specific Guidance
<https://fiu.gov.tt/compliance/sector-specific-guidance/>
3. Ministry of Social Development and Family Services
- Non-Governmental Organisation (NGO) Unit
<https://social.gov.tt/non-governmental-organisation-unit/>

4. Ministry of Finance
 - Financial Intelligence Unit of T&T
<https://www.finance.gov.tt/divisions/financial-intelligence-unit/>
 - Tax Treaty Unit
<https://www.finance.gov.tt/divisions/tax-treaty-unit/>
5. EU AML/CFT Global Facility
 - Trinidad and Tobago
<https://www.global-amlcft.eu/trinidad-and-tobago-aml-cft/>

A number of web searches were also performed using various phrases, some of which included:

1. Changes to NPO Act /2024 /Trinidad and Tobago
2. NPOs no longer Listed Businesses / Trinidad and Tobago
3. Amendments NPOs / Trinidad / 2024

2.4 Stakeholder Interviews

Stakeholders were invited to take part in a short interview around the subject of the “process and timeline associated with 2024-2025 amendments to relevant pieces of legislation”. Table 2-1 below provides further information of the interviews conducted.

2.5 Review of Relevant Documents Provided by The Cropper Foundation

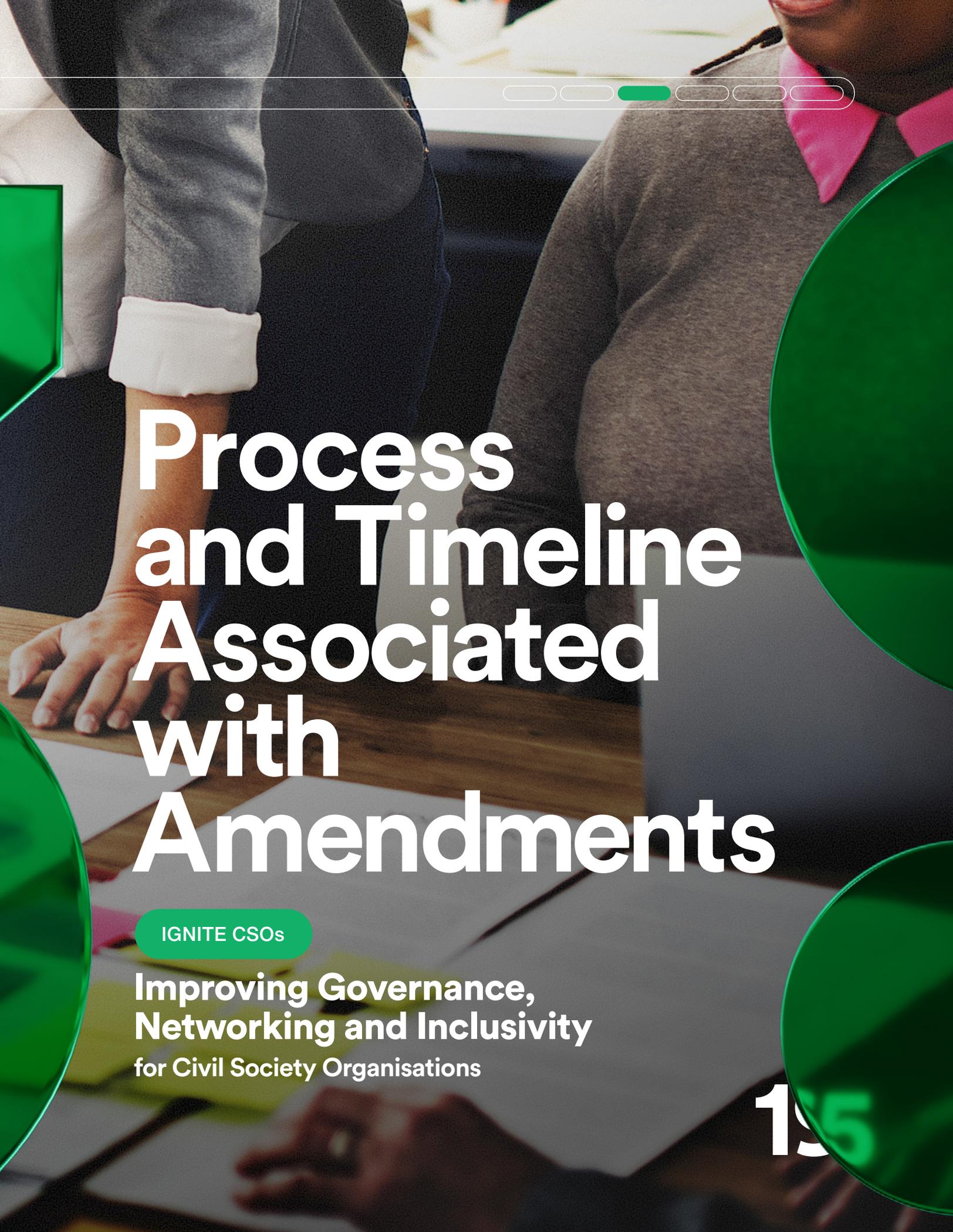
The Cropper Foundation provided access to emails and other correspondence with various stakeholders over the period relevant to the amendment process and timelines.



Table 2-1

Stakeholder Interviews Conducted

Organsation	Key Contact	Date of Invitation	Date of Interview	Comments
Ministry of the Attorney General and Legal Affairs (MOAGLA)	Ms. Vyana Sharma - Director AML/CFT	Mar. 21, 2025	Mar. 25, 2025	The meeting was canceled given an urgent matter that arose for Ms. Sharma; however, she provided detailed written responses to questions provided via email and no further information was required.
	Ms. Nicole Singh - Senior Legal Officer, Companies Registry	Mar. 21, 2025	Mar. 28, 2025	Meeting was held as scheduled on March 28, 2025.
Financial Intellegence Unit of Trinidad and Tobago (FIUTT)	Mr. Nigel Stoddard	Mar. 21, 2025 Apr 8, 2025	No interview conducted	Unable to confirm a meeting
Human Security Collective/ EU Global Facility	Mrs. Sangeeta Goswami - Director Policy and Advocacy	Mar. 21, 2025	Mar. 25, 2025	Meeting was held as scheduled on April 11, 2025
The Cropper Foundation	Mrs. Ardene Sirjoo - Communications Lead Mr. Kyle Boodoo - Fundraising & Development Officer	.As the lead institution for the IGNITE CSOs project various meetings and discussion were held with Mrs. Sirjoo on the subject including: Mar. 18, 2025 Apr. 15, 2025		



Process and Timeline Associated with Amendments

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CHAPTER · 3

Process and Timeline Associated with Amendments

During the period under review 2024-2025, various pieces of legislation were amended, which impacted on the Non-Profit Sector. In considering the process and timeline associated with these amendments, the focus was primarily from the perspective of civil society engagement and opportunities for the sector to contribute to their own governance.

Discussion with representatives of the Ministry of the Attorney General and Legal Affairs, outlined that legislative amendments during the period were driven by two parallel international compliance standards:

1. The FATF Non-Profit Terrorist Financing Risk Assessment Process prepared by the “Working Group” (see below). This Risk Assessment Report contained key action items for the amendments to the respective legislation, to allow for a risk-based approach to FATF NPOs that may pose a greater Terrorist Financing risk.
2. The Global Forum on Transparency and Exchange of Information for Tax Purposes (the Global Forum) a multilateral body working in transparency and exchange of information for tax purposes. There was a need to address technical compliance requirements as driven by the Ministry of Finance, Tax Treaty Unity. .



3.1 The “Working Group”

In December 2019, The Government of the Republic of Trinidad and Tobago formally requested technical assistance from the World Bank Group for performance of a self-assessment, using the World Bank’s National Money Laundering and Terrorist Financing Risk Assessment Tool (NRA Tool), and representatives of the NPO sector were invited to participate in the NPO NRA which commenced in 2021.

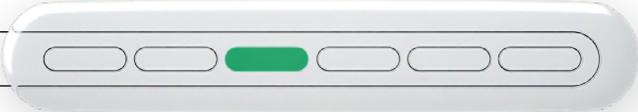
Later in February 2023, the EU AML/CFT Global Facility, an instrument which provides demand driven Technical Assistance as the European Commission’s ‘operational tool’ to support countries regarding AML/CFT regimes, supported the joint development of a roadmap for technical assistance activities aimed at supporting Trinidad and Tobago’s local authorities in enhancing their compliance with FATF standards.

The EU AML/CFT Global Facility, engaged the services of The Human Security Collective (HSC), co-chair of the Global NPO Coalition of FATF, to provide technical assistance. The EU AML/CFT Global Facility, both directly and through HSC has been working with various stakeholders in Trinidad and Tobago including regulators and the NPO Sector as it relates to the AML/CFT regimes. The NPO representatives of the Working Group originally engaged to assist in the NPO NRA again were engaged as representatives of the sector in this technical assistance.

It is within this context that the working group was established in 2021 comprising representatives of Ministries of Government, The FIUTT and Civil Society has provided a mechanism for some engagement with the sector. The NPO members of this working group are as listed in Table 3-1 below.

Table 3-1 Working Group NPOs

Organisation	Representative
Al Ihsaan Institute	Abraar Ali - Director
Emancipation Support Committee of Trinidad and Tobago	Zakiya Uzoma-Wadada – Executive Director
The Cropper Foundation	Omar Mohammed – Former CEO Ardene Sirjoo - Communications Lead
United Way Trinidad and Tobago	Gail Sooknarine – CEO



3.2 Civil Society Engagement in the Amendment Process

The first NPO Act 7 of 2019 was assented to on April 23, 2019, after being introduced to Parliament on March 22, 2019. The driver for this legislation, was a need to satisfy the Financial Actions Task Force (FATF) R.8, and, more specifically, in response to findings of the Mutual Evaluation Report (MER) 2016, which noted “there are no laws requiring the Non-Profit Organisations (NPO) Sector to be subject to an AML/CFT/PF regime”.

The process adopted in 2019 for implementing this original NPO legislation, from drafting to public consultation, to final assent; the lack of civil society engagement; together with its impacts on the activities of the NGO Sector, was of great concern to the sector, not least of which was the opportunity to have a voice in their own governance.

The NGO sector expended much effort over the ensuing years to address some of the consequences of the legislation, including the undue suspicion with which the sector was viewed by many financial institutions and regulators alike. Post-legislation, there were efforts

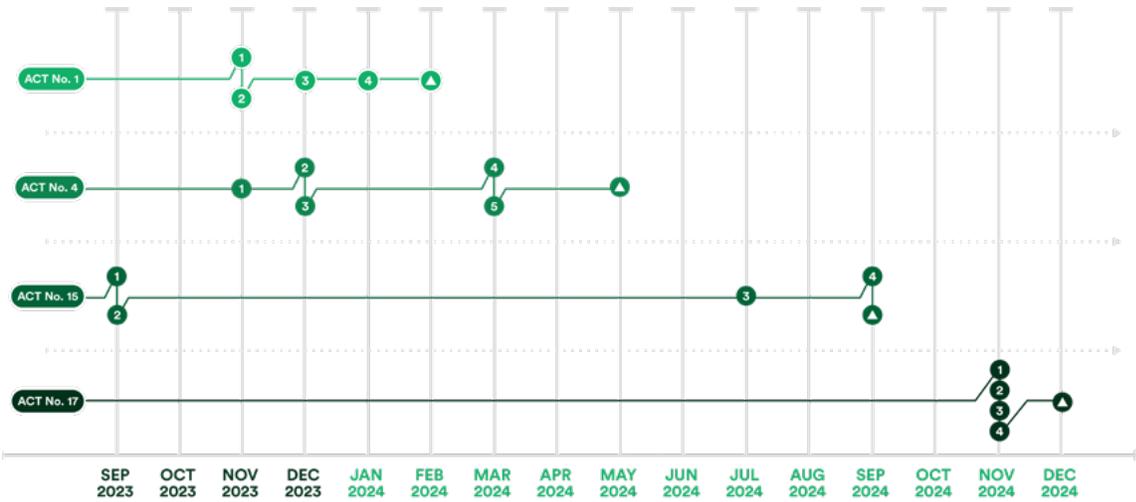
made by both civil society and regulators to address some of the concerns and establish better channels of communication through engagement, outreach, capacity building and awareness.

Most recently in 2024, various legislative amendments again impacted the NPO Sector. These amendments were, in part, created to more accurately reflect the real risk associated with terrorist financing in the sector, which, in some regard, ‘scaled back’ on obligations placed on NPOs. However, again, the process adopted - from drafting to public consultation, to final assent - demonstrated gaps in effective civil society engagement and opportunities for the sector to contribute to their own governance.

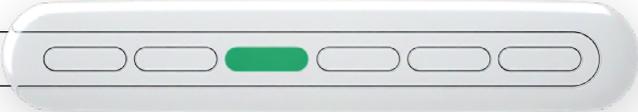
Aside from the Working Group discussed above, Civil Society was neither a part of any substantive work around the amendments, nor were they engaged in any meaningful way during the legislative process, to allow for input or feedback regarding proposed changes. Accordingly, most Civil Society stakeholders only became aware of changes after the fact, which again led to concern and uncertainty as to their obligations and requirements.

Table 3-2 below shows key dates in the legislative process for four (4) key Miscellaneous Provisions impacting the sector.

Table 3-2 Legislative Process Timelines



Misc. Provision	1 Bill introduced in the Senate	2 Passed in the Senate	3 Bill introduced in the House of Representatives	4 Passed in the House of Representatives	5 House of Representatives amendments agreed with the Senate	▲ Date of Assent
Act No. 1 of 2024	November 24, 2023	November 24, 2023	December 13, 2023	January 19, 2024	N/A	February 22, 2024
Act No. 4 of 2024	November 24, 2023	December 12, 2023	December 13, 2023	March 6, 2024	March 19, 2024	May 1, 2024
Act No. 15 of 2024	September 17, 2023	September 17, 2023	July 3, 2024	September 13, 2024	N/A	September 27, 2024
Act No. 17 of 2024	November 26, 2024	November 29, 2024	November 15, 2024	November 15, 2024	N/A	December 13, 2024



3.3 Civil Society Engagement Post-Legislative Amendments

Post-Legislative Amendments, there were various online public notices, media releases, and other publications by regulators related to amendments impacting the NPO Sector. Public engagement sessions were also held for civil society stakeholders, some of which were initiated by civil society itself, given the lack of clarity within the sector around new obligations.

The tables below provide details of findings on civil society engagement related to impacts to the sector. All the key regulators provided notices and or engagement

sessions after the various pieces of legislation were put in place, however the absence of early engagement with the sector to anticipate amendments, together with the number of changes that occurred resulted in some confusion and lack of clarity as to the new obligations.

Given the limited resources and capacity of many civil society organisations, clear understanding and interpretation of legislative changes and obligations outlined in public notices also presented a challenge.

Further, media reports, without full context, for example “Imbert also said the Non-Profit Organisation Act will be amended such that if an NPO is deregistered, the Attorney General may apply to a court to seize its property if the NPO has failed to apply to get re-registered” created fear among civil society as to the new reach and obligations of the legislation.

Table 3-2 Newspaper Articles

Newspaper	News Article	Passed in the Senate	Bill introduced in the House of Representatives
T&T Newsday	<p><i>“Imbert: Bill will get Trinidad and Tobago off EU’s blacklist”</i></p> <p>Reference to the Miscellaneous Provisions (Global Forum) Bill 2024 piloted in the House of Representatives on 13th September 2024</p>	14th September, 2024	<p>Extract related to NPOs</p> <p><i>“Imbert also said the Non-Profit Organisation Act will be amended such that if an NPO is deregistered, the Attorney General may apply to a court to seize its property if the NPO has failed to apply to get re-registered.”</i></p>

Table 3-3

Public Notices, Media Releases and Other Publications

Misc. Provision	Bill introduced in the Senate	Passed in the Senate	Bill introduced in the House of Representatives
Financial Intelligence Unit of Trinidad and Tobago	<p>“Attention: Non-Profit Organisations (NPOs)”</p> <p>https://www.facebook.com/photo?fbid=814271370883042&set=a.187369726906546</p>	29th August, 2024	According to Section 4 of the NPO Act, NPOs are NOT required to register with the FIUTT.
	<p>“Beneficial Ownership Guidance for Supervised Entities”</p> <p>https://fiu.gov.tt/wp-content/uploads/2024/11/Guidance-on-Beneficial-Ownership-Obligations_14_10_24.pdf</p>	14th October, 2024	For Supervised entities, where the client or customer is a NPO
Office of the Registrar General	<p>“NPO New Obligations”</p> <p>http://legalaffairs.gov.tt/documents/NPONewObligations.pdf</p>	14th October, 2024	Amendments to the Non-Profit Organisations Act (NPO Act) came into force on 14th October 2024 to clarify certain requirements and introduce new obligations.
	<p>“What’s New at the Companies Registry”</p> <p>http://legalaffairs.gov.tt/documents/WhatsNew.pdf</p>	29th November, 2024	Changes to the Non-Profit Organisations Act related to Registration and Beneficial Ownership
	<p>“New obligations of Non-Profit Organisations registered under the Non-Profit Organisations Act No. 7 of 2019”</p> <p>http://legalaffairs.gov.tt/documents/NoticetoNon-ProfitOrganisations.pdf</p>	15th January, 2025	Requirements and Timeframes for NPOs for filing for Registration and Annual Returns
Ministry of Finance	<p>FIUTT Annual Report 2024</p> <p>https://www.finance.gov.tt/wp-content/uploads/2025/02/7_Feb_2025_APPROVED-2024-FIUTT-ANNUAL-REPORT-PTD.pdf</p>	7th February, 2025	Details of FIUTT activities related to NPOs including guidance, engagement, notices etc.
	<p>Media Release “A Summary by the Minister of Finance, Hon. Colm Imbert, MP, of the Annual Report of the Financial Intelligence Unit of Trinidad and Tobago for the year ended September 30, 2024”</p> <p>The report was laid in Parliament.</p> <p>https://www.finance.gov.tt/wp-content/uploads/2025/02/Summary-Report-by-the-Minister-of-Finance-on-FIUTT-Annual-Report-2024.pdf</p>	8th February, 2025	FIUTT Annual Report 2024 in accordance with Section 18 of the FIUTT Act, Chap. 72:01, submitted to the Minister of Finance.



Table 3-4 Stakeholder Engagement Sessions

Organisation	Event	Date	Particulars
Create Future Good	Important Updates for all NPOs, CSOs, NGOs in Trinidad and Tobago https://www.instagram.com/createfuturegood/reel/DDHmbe-RhMr/	4th December, 2024	<ul style="list-style-type: none"> - CROS Registration - Change of Directors/Secretary - AML/CFT Questionnaire - Annual Returns - Compliance Officer - NPO Annual Returns - NPO Registration - Amnesties
Ministry of Sport and Community Development,	NPO Registration outreach sessions in Belmont, Tacarigua, Fyzabad, Warrenville and Pleasantville	-	<ul style="list-style-type: none"> - CROS Registration
IGNITE CSOs with presentations from MOAGLA, FIUTT and BATT	AML/CFT Train-the-Trainer workshop for CSOs under IGNITE CSOs Project	6th – 8th February, 2025	<ul style="list-style-type: none"> - FATF R.8 - Local Efforts to Comply - Potential Vulnerabilities of NPOs to ML and TF - National Risk Assessment - Changes to Legislation - Banking Guidelines CBTT and BATT
Financial Intelligence Unit of Trinidad and Tobago	The FIUTT Annual Report 2024 (page 42) lists a total of twelve (12) separate outreach and awareness sessions targeted at the NPO Sector related to AML/CFT/PF https://www.finance.gov.tt/wp-content/uploads/2025/02/7_Feb_2025_APPROVED-2024-FIUTT-ANNUAL-REPORT-PTD.pdf	2023-2024	<ul style="list-style-type: none"> - AML/CFT/PF related Sensitisation

A smiling man and woman are looking at a tablet together. The man is on the right, wearing a suit and tie, and the woman is on the left, wearing a light-colored top. They are both looking at the tablet with interest. The background is a blurred office setting. There are decorative purple circles on the right side of the page and a purple bar at the top right.

Impact Points for NPOs

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CHAPTER · 4

Impact Points for NPOs

As outlined above, a number of pieces of legislation were amended in 2024, that impact the NPO sector, and these are outlined in Table 4-1. There were however, some critical ‘impact points’ for the sector arising from these amendments, and these are discussed below. Details of all amendments that impact the sector are provided in Chapter 5 – Detailed Findings.

Table 4-1

Legislative Amendments impacting the NPO Sector

Act No./ Date of Assent	Miscellaneous Provision	Acts (relevant to the NPO Sector) amended by this Miscellaneous Provision
<p>*Act No. 1 of 2024</p> <p>22nd February, 2024</p>	<p>AN ACT to amend the Trustees Ordinance, Chap. 4 of 1939, Exchequer and Audit Act, Chap. 69:01, the Minister of Finance (Incorporation) Act, Chap. 69:03, Proceeds of Crime Act, Chap. 11:27, Income Tax Act, Chap. 75:01, the Companies Act, Chap. 81:01, the Partnerships Act, Chap. 81:02, the Securities Act, Chap. 83:02, the Tax Information Exchange Agreements Act, No. 5 of 2020, the Non-Profit Organisations Act, No. 7 of 2019 and the Mutual Administrative Assistance in Tax Matters Act, No. 7 of 2020</p>	<p>Section 11 – Non-Profit Organisations Act</p>
<p>*Act No. 4 of 2024</p> <p>1st May, 2024</p>	<p>AN ACT to amend the Registrar General’s Act, Chap. 19:03, the Companies Act, Chap. 81:01, the Registration of Business Names Act, Chap. 82:85, and the Non-Profit Organisations Act, No. 7 of 2019.</p>	<p>Section 3 – Registrar General’s Act Section 5 – Registration of Business Names Act Section 6 – Non-Profit Organisations Act</p>

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Table 4-1

Legislative Amendments impacting the NPO Sector (Continued)

Act No./ Date of Assent	Miscellaneous Provision	Acts (relevant to the NPO Sector) amended by this Miscellaneous Provision
<p>Act No. 15 of 2024 (Global Forum)</p> <p>27th September, 2024</p>	<p>AN ACT to amend the Prevention of Corruption Act, the Proceeds of Crime Act, the Anti-Terrorism Act, the National Insurance Act, the Financial Intelligence Unit of Trinidad and Tobago Act, the Income Tax Act, the Corporation Tax Act, the Petroleum Taxes Act, the Registration of Business Names Act, the Companies Act, the Tax Information Agreements (United States of America) Act, the Non-Profit Organisations Act, the Tax Information Exchange Agreements Act, the Mutual Administrative Assistance in Tax Matters Act, the Miscellaneous Provisions (Trustees, Exchequer and Audit Act, the Minister of Finance (Incorporation) Act, Proceeds of Crime, Income Tax, Companies, Partnerships, Securities, Tax Information Exchange Agreements, the Non-Profit Organisations and Mutual Administrative Assistance in Tax Matters) Act and the Miscellaneous Provisions (Registrar General Companies, Registration of Business Names and Non-Profit Organisations) Act, 2024.</p>	<p>Section 11 - Companies Act Section 14 - Non-Profit Organisations Act Section 17 - *Miscellaneous Provisions Act No 1 of 2024 Section 18 - *Miscellaneous Provisions Act No. 4 of 2024</p>
<p>Act No. 17 of 2024</p> <p>13th December, 2024</p>	<p>AN ACT to amend the Proceeds of Crime Act, Chap. 11:27, the Anti-Terrorism Act, Chap. 12:07, the Financial Intelligence Unit of Trinidad and Tobago Act, Chap. 72:01, the Securities Act, Chap. 83:02, the Insurance Act, Chap. 84:01, the Non-Profit Organisations Act, No. 7 of 2019, the Civil Asset Recovery and Management and Unexplained Wealth Act, No. 8 of 2019 and the Miscellaneous Provisions (FATF Compliance) Act, No. 25 of 2020.</p>	<p>Section 3 - Proceeds of Crime Act Section 5 - Financial Intelligence Unit of T&T Act Section 8 - Non-Profit Organisations Act</p>

The 'impact points' have been categorized based on the drivers for the amendments. Section 4.1 below in line with the original scope of works, considers legislative changes "aimed at bringing the GORTT closer to FATF Recommendation 8 compliance". Section 4.2 expands the scope and considers other legislative changes driven by Global Forum.

4.1 Impact Points based on amendments driven by FATF Compliance

To bring the regulation of the NPO Sector closer to compliance with FATF Recommendation 8, a few critical amendments were made which impact the sector. The main 'impact points' are:

1) Removal of NPOs as “Listed Businesses”

Non-profit organisations are no longer defined as “LISTED BUSINESS” under Schedule 1 of POCA which has removed NPOs from meeting the obligations of Listed Businesses, including for example, designation of a compliance officer and training obligations and Compliance Programmes. Further this removes the requirement for listed businesses to register with the FIUTT.

2) Change of Role of FIUTT from “Supervisory Authority” to “Oversight Authority”

The FIUTT now has “oversight authority” of NPOs responsible for the provision of AML/CTF/CPF oversight and guidance to non-profit organisations:

(iii) who meet the FATF functional definition of a non-profit organisation; and

(iv) who have been identified as at risk by an AML/CTF/CPF sector risk assessment carried out by the Oversight Authority or a National Risk Assessment.

This oversight authority is for “the necessary measures to effectively promote focused, proportionate and risk-based oversight of non-profit organisations for which it is the Oversight Authority”, consistent with FATF Recommendation 8.

These changes generally reflect positively on the sector, reducing some of the onerous requirements under the original legislation and more closely aligning the legislation with the FATF approach of measures that are “focused, proportionate and risk-based”.

FATF Functional definition of non-profit organisation according to FATF Glossary “refers to a legal person or arrangement or organisation that primarily engages in raising or disbursing funds for purposes such as charitable, religious, cultural, educational, social or fraternal purposes, or for the carrying out of other types of “good works”.

This definition is expanded under Section 2 of the NPO Act and means, “a body of persons, whether incorporated or unincorporated, which—

(a) is established primarily for the promotion of a patriotic, religious, philanthropic, charitable, educational, cultural, scientific, literary, historical, artistic, social, professional, fraternal, sporting or athletic purpose, or some other useful object and raises or disburses funds for that purpose or object;

(b) carries on its business without pecuniary gain to its members or officers except as reasonable compensation for services rendered; and

(c) restricts the use of any of its profits or other accretions to the promotion of its purpose or object.

4.2 Impact Points based on amendments driven by Global Forum

The main ‘impact points’ driven by Global Forum are:

1) Beneficial Ownership Obligations



Beneficial ownership is now defined in the NPO Act and “means in respect of a Non-Profit Organisation subject to this Act, a controller”.

NPOs now have obligations with respect to identifying, obtaining information on and verifying the identity of all controllers, by conducting appropriate due diligence and maintaining information that is true and correct. Where the NPO fails to take reasonable steps on these obligations, the non-profit organisation commits an offence and is liable on summary conviction to a fine of fifty thousand dollars. It should be noted that there is no separate Beneficial Ownership Form and filing requirement for NPOs and the Controller is the Beneficial Owner,

2) Annual Returns

All NPOs now have an obligation to submit Annual Returns, and a controller shall, not later than thirty days after each anniversary date of the registration of the non-profit organisation under the NPO Act, submit to the Registrar General a return in the prescribed form containing the prescribed information made up to such anniversary date and accompanied by the prescribed fee. This obligation does not remove the requirement for Annual Returns with respect to NPOs registered under the Companies Act. Accordingly, some NPOs will now be required to file two separate sets of Annual Returns.

A controller who contravenes this requirement commits an offence and is liable on summary conviction to a fine of ten thousand dollars and to imprisonment for three years and for every day the offence continues a further fine of three hundred dollars.

3) Registrar General's Powers of Inspection

The Registrar General now has powers of inspection of a 'relevant person' which includes a non-profit organisation and every controller of the non-profit organisation. Under these powers the Registrar General may inspect the registers, books, accounts and documents substantiating or purporting to substantiate the particulars of the entries made, of a relevant person, in electronic format or otherwise for the purposes of ascertaining whether that person has complied and is complying with any obligations imposed under this Act or any other written law administered by the Registrar General.

4) Use of Electronic Systems

The Registrar General may require documents to be submitted, delivered, filed via an electronic system.

5) Forfeiture of Property

Where the registration of an NPO has been cancelled and an application to be restored is not submitted by the NPO to the Registrar General, within six months of cancellation to the Registrar General, the Attorney General may make an application to a Judge of the High Court for an order of forfeiture in respect of the property of a non-profit organisation.

6) Removal of Renewal of Registration

The requirement for NPOs to renew their registration every five (5) years has been removed.

Given the size and capacity of the NPO, some organisations may find these new requirements onerous.



Detailed Filings

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CHAPTER · 5

Detailed Findings

5.1 Review of FATF Documentation

FATF Recommendation 8 Non-profit organisations provides:

“Countries should identify the organisations which fall within the FATF definition of non-profit organisations (NPOs) and assess their terrorist financing risks. Countries should have in place focused, proportionate and risk-based measures, without unduly disrupting or discouraging legitimate NPO activities, in line with the risk-based approach. The purpose of these measures is to protect such NPOs from terrorist financing abuse, including:

- a) by terrorist organisations posing as legitimate entities;
- b) by exploiting legitimate entities as conduits for terrorist financing, including for the purpose of escaping asset-freezing measures; and

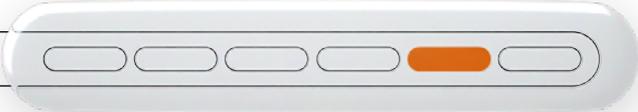
- c) by concealing or obscuring the clandestine diversion of funds intended for legitimate purposes to terrorist organisations”

A Non-profit organisation or NPO is defined as:

“A legal person or arrangement or organisation that primarily engages in raising or disbursing funds for purposes such as charitable, religious, cultural, educational, social or fraternal purposes, or for the carrying out of other types of “good works”.”

The Interpretative Note to Recommendation 8 further provides “the objective of Recommendation 8 is to ensure that NPOs are not abused by terrorists and terrorist organisations:

- i. to pose as legitimate entities;
- ii. to exploit legitimate entities as conduits for terrorist financing, including for the purpose of escaping asset freezing measures; or
- iii. to conceal or obscure the clandestine diversion of funds intended for legitimate purposes, but diverted for terrorist purposes.”



This note highlights the following “general principles” taken to achieve this objective as:

- a) focused, proportionate and risk-based measures in dealing with identified risks. risk based approach is essential;
- b) flexibility in developing national response;
- c) focused, proportionate and risk-based measures adopted should not unduly disrupt or discourage legitimate NPO activities;
- d) identify and take effective and proportionate action against NPOs that either are exploited by, or are knowingly supporting, terrorists or terrorist organisations;
- e) countries should develop an understanding of the different degrees of TF risk posed to NPOs and of the corresponding proportionate measures to mitigate these risks in line with the risk-based approach. NPOs are not reporting entities and should not be required to conduct customer due diligence;
- f) developing cooperative relationships among the public and private sectors and with NPOs is critical to understanding NPOs’ risks and risk mitigation strategies.

The FATF Best Practices – Combatting the Terrorist Financing Abuse of Non-Profit Organisations reinforces that “NPOs play a vital role in the world economy and

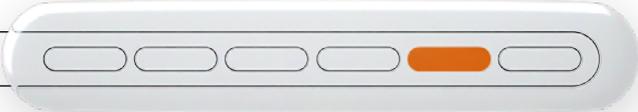
in many national economies and social systems” and that “well-functioning NPO may also help to prevent terrorism by preventing radicalisation and extremism through targeted support to vulnerable persons and communities”. This Best Practices guidance emphasises the following “fundamentals” when implementing the requirements of R.8:

- TF abuse of NPOs refers to the exploitation by terrorists and terrorist organisations of NPOs to raise or move funds, provide logistical support, encourage or facilitate terrorist recruitment, or otherwise support terrorists or terrorist organisations and operations.
- The FATF has adopted a functional definition of non-profit organisations, encompassing “legal person or arrangement or organisation that primarily engages in raising or disbursing funds for purposes such as charitable, religious, cultural, educational, social or fraternal purposes, or for the carrying out of other types “good works””
- R.8 does not apply to the entire universe of organisations working in the not-for-profit realm as a whole: it only applies to those organisations which fall within the FATF definition of NPOs.
- NPOs are at varying degrees of risk of TF abuse by virtue of their types, activities or characteristics and the majority may represent low risk: countries should identify the organisations which fall within the FATF definition of NPO, they should assess TF risks faced by NPOs and have in place focused, proportionate and risk-based measures to address these risks.

- Countries should monitor the implementation of these measures.
- Countries should protect NPOs from TF abuse without unduly disrupting or discouraging legitimate NPO activities, and in a manner which respects countries' obligations under the Charter of the United Nations and international law, in particular, international human rights law, international refugee law, and international humanitarian law

5.2 Review of Legislation

A detailed review of legislation identified the following amendments as having an impact on the NPO Sector. Section 5.2.1 below in line with the original scope of works, considers legislative changes "aimed at bringing the GORTT closer to FATF Recommendation 8 compliance". Section 5.2.2 expands the scope and considers other legislative changes driven by Global Forum.



5.2.1 Details of Legislative Amendments driven by FATF

Table 5-1 Amendments to the Non-Profit Organisation Act, 2019 (Continued)

Section	Amendments
1.	Definitions
3.(1)	AML/CTF/CPF means Anti-Money Laundering/Counter Terrorism Financing/ Counter Proliferation Financing
3.(1)	"Supervisory Authority" deleted
3.(1)	"Oversight Authority" means the competent authority responsible for providing oversight and guidance to non-profit organisations with respect to AML/CTF/CPF risks;"
2.	FIUTT Oversight Authority
4(1)	The Financial Intelligence Unit of Trinidad and Tobago shall be the Oversight Authority of Non- Profit Organisations (hereinafter referred to as the "Oversight Authority") and shall— (a) be responsible for the provision of AML/CTF/CPF oversight and guidance to non- profit organisations— (v) who meet the FATF functional definition of a non-profit organisation; and (vi) who have been identified as at risk by an AML/CTF/CPF sector risk assessment carried out by the Oversight Authority or a National Risk Assessment; (b) in relation to the nonprofit organisations set out in subsection (a), have the powers and duties conferred on it by this Act, the Financial Intelligence Unit of Trinidad and Tobago Act and any other written law.
4(2)	Notwithstanding subsection (1), section 18B of the Financial Intelligence Unit of Trinidad and Tobago Act does not apply to non-profit organisations.
4(3)	Where the non-profit organisation under subsection (1)(a), is registered under this Act, the Oversight Authority shall, using a risk-based approach, determine the level of oversight and guidance required for the non-profit organisation.";

Table 5-2 Amendments to the Proceeds of Crime Act (POCA) Chap 11:27

Section	Amendments
1.	Listed Businesses
First Schedule	by deleting the item listed as "Non-Profit Organisations" in the First Column and its corresponding description in the Second Column.

Table 5-3

Amendments to the FIUTT Act, Chap 72:01

Section	Amendments
1.	Definitions
2	“Oversight Authority” has the meaning assigned to it by the Non-Profit Organisations Act;”
2.	FIUTT as Oversight Authority for non-profit organisations
18J.(1)	The FIUTT shall take oversight authority for the necessary measures to effectively promote focused, proportionate and risk-based oversight of non-profit organisations for which it is the Oversight Authority.
18J.(2)	For the purposes of subsection (1), the FIUTT shall, from time to time, issue guidelines, as appropriate, about the vulnerabilities of non-profit organisations to terrorist financing abuse and terrorist financing risks and the measures that non-profit organisations can take to protect themselves against such abuse and risks.
18J.(3)	If, in the opinion of the FIUTT, a non-profit organisation for which it is the Oversight Authority, fails to comply with the guidelines issued in accordance with subsection (2), the FIUTT may, issue a directive to such non-profit organisation in accordance with the process prescribed in section 18H.
3.	Knowingly Misrepresenting
18K.(1)	A non-regulated financial institution, listed business or Non-Profit Organisation who knowingly makes a misrepresentation in any application, notification, or other document required to be submitted, delivered or notified to, or requested by, the FIUTT under this Part, commits an offence and is liable on summary conviction to a fine of two hundred and fifty thousand dollars and to imprisonment for two years.
18K.(2)	Where a non-regulated financial institution, listed business or Non-Profit Organisation is convicted of an offence under subsection (1), each director or officer of the non-regulated financial institution, listed business or Non-Profit Organisation, who knowingly authorised, permitted or acquiesced in the offence is also liable on summary conviction for such offence to a fine of two hundred and fifty thousand dollars and to imprisonment for two years.”.

5.2.2 Details of Legislative Amendments driven by Global Forum

Table 5-4

Amendments to Non-Profit Organisation Act, 2019

Section	Amendments
1.	New Definitions
3.(1)	"authorised corporate service provider" means an attorney- at-law or accountant who is registered with the Registrar General to perform functions pursuant to the Non- Profit Organisations (Electronic Filing) Regulations, 2023 and who has been authorised to act on behalf of and to bind a controller;"
3.(1)	"beneficial owner" means in respect of a Non-Profit Organisation subject to this Act, a controller
3.(1)	"constituent document" includes any statute, letters patent, memorandum of association, articles of association, articles of incorporation, articles of amendment, certificates of incorporation, certificates of continuance, certificate of amendment, bye-laws, regulations, constitution, trust deed, constituent documents of a parent body or affiliate of the non-profit organisation, charter evidencing any membership or affiliation to which a non-profit organisation has subscribed or other instrument that governs or regulates the affairs of a non-profit organisation;"
3.(1)	"controller" means a natural person who exercises ultimate effective control, over a non-profit organisation directly, indirectly or through other means and includes: (a) in respect of a legal person in a chain of control the beneficial owner of the legal person identified under section 337(A) of the Companies Act or reporting entity under section 4 of the Securities Act; and (b) in respect of a trust or other form of legal arrangements in a chain of control, the beneficial owner of the trust or other form of legal arrangement identified under section 10A of the Trustees Ordinance
2.	Electronic Systems for Documents
3A.(1)	The Registrar General may determine that any document required to be— (a) submitted or delivered to; or (b) received by, filed with or registered by, the Registrar General, pursuant to this Act, may be so submitted, delivered or received, filed or registered via an electronic system identified, established or maintained by the Registrar General for that purpose and that document may be in electronic form.
3A.(2)	Where a document is submitted, delivered to or received, filed or registered by the Registrar General via an electronic system identified, established or maintained by the Registrar General for that purpose, that document, endorsed as required, with the word "Registered", may be provided in electronic form, to the person registering.
3.	Application for registration as a NPO
5(4)(a)	Additional information required on Application for registration as a NPO (iii) the name, occupation, nationality, address, telephone number and email address of each person who is a controller of the non-profit organisation; (iv) the mailing address of the non-profit organisation; (v) the name and address or name or address of the branches or other locations of the non-profit organisation; (vi) the name and address of any parent body or affiliate of the non-profit organisation; and (vii) the status of the non-profit organisation whether that of a body corporate or an unincorporated body; (viii) the name, occupation or status, address, nationality or jurisdiction of incorporation or formation of each person who is a founder of the non-profit organisation; (ix) the name, occupation or status, address, nationality or jurisdiction of incorporation or formation of each person who is a member of the non-profit organisation; (x) the beneficiaries or class of beneficiaries;

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Table 5-4

Amendments to Non-Profit Organisation Act, 2019 (Continued)

Section	Amendments
6.	A non-profit company which is deemed to be registered as a non-profit organisation under this Act shall, submit to the Registrar General the documents and fee referred to at subsections (4)(a), (c), (e) and (f).
6(1)b	Certificate of NPO Registration “may be printed, electronically affixed or otherwise mechanically reproduced”
4.	Register of NPOs
9(6)	A person who requires a copy of or an extract from the register to be certified may apply to the Registrar General for such certification and pay the prescribed fee.
9(7)	Where a copy of or extract from the register of non-profit organisations is certified to be a true copy or extract it shall, in all proceedings, be received into evidence.
9(6)	A copy of or extract from the register shall be certified to be a true copy by the signature of the Registrar General whether printed, electronically affixed or otherwise mechanically reproduced.
5.	Renewal of Registration
7	Repealed by Act No.15 of 2024 - NPO Certificate of registration does not expire after a period of five years and no longer needs to be renewed
12(2)	Repealed by Act No.15 of 2024 (Appeal to a High Court Judge where renewal is refused)
6.	Change of Particulars
15(1A)	Where the controller of a non-profit organisation notifies the Registrar General of a change in accordance with subsection (1),(change in particulars on registration form) and the change is in respect of the name of the non- profit organisation to which any of the provisions of section 6(2)(conditions where the RG may refuse to register an applicant as a NPO) applies, the Registrar General may refuse to register the change of name.
15(1B)	Where the Registrar General has received a notice under subsection (1) and is satisfied that the change of name is permitted, he shall issue a certificate of the change of name to the non-profit organisation.
15(1C)	Where the change notified under subsection (1) is in respect of the change from an unincorporated body to a body corporate the Registrar General shall issue a certificate of change of status to the non-profit organisation.
15(3)	A certificate issued under this section shall, in all proceedings, be received into evidence.
7.	Failure to Notify the Registrar General of Change of Particulars
16	Where contrary to a provision of this Part , a controller fails, within the time specified for so doing, to notify the Registrar General under section 15 (change of particulars) or to submit to the Registrar General any document, the Registrar General is entitled to collect from the controller a penalty of three hundred dollars for every month, or part thereof, that the controller fails to notify the Registrar General.
8.	Surrender of Registration
17(1)	A non-profit organisation which— (a) wishes to voluntarily surrender its registration as a non-profit organisation; or (b) is no longer in operation, shall notify the Registrar General in writing— (c) in respect of paragraph (a), three months prior to surrender; and (d) in respect of paragraph (b), within three months after such cessation.
17(7)	Where a non-profit organisation ceases operations on the death of the controller, an interested party shall, within three months of the death, make a declaration, accompanied by supporting documents, to the Registrar General notifying of the death of the controller and the ceasing of operations

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Table 5-4

Amendments to Non-Profit Organisation Act, 2019 (Continued)

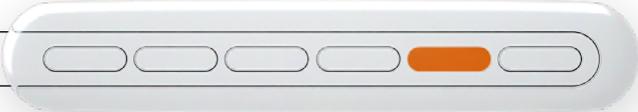
Section	Amendments
9.	Beneficial Ownership
3.	Beneficial ownership was not previously defined in the NPO Act. It is now included as: “beneficial owner” means in respect of a Non-Profit Organisation subject to this Act, a controller
21A. (1)	“Obligations in respect of beneficial ownership information” A non-profit organisation shall— (a) identify and obtain information as to all controllers of the non-profit organisation, together with any supporting documentation, whether they existed before or after the commencement of this section; \\ (b) verify the identity of all controllers by conducting adequate due diligence procedures as required by the laws of Trinidad and Tobago; and (c) verify that the information obtained is and remains current and correct.
21A. (2)	Where a non-profit organisation fails to— (a) take reasonable steps to ascertain and obtain information as to all the controllers of the non- profit organisation; (b) verify the identity of all controllers of the non- profit organisation; or (c) ensure that the information it maintains in respect of the controllers of the non-profit organisation is current and correct, the non-profit organisation commits an offence and is liable on summary conviction to a fine of fifty thousand dollars.
21A. (3)	A non-profit organisation shall not remove beneficial ownership information from its register for a period of six years after— (a) the person ceases to be a beneficial owner; or (b) the dissolution of the non-profit organisation.
21B	“Registrar General to monitor beneficial ownership information” For the purposes of this Part, the Registrar shall take reasonable steps to regularly monitor the filings by non-profit organisations of beneficial ownership information.
10.	Annual Returns
21C. (1)	A controller shall, not later than thirty days after each anniversary date of the registration of the non-profit organisation under this Act, submit to the Registrar General a return in the prescribed form containing the prescribed information made up to such anniversary date and accompanied by the prescribed fee.
21C. (2)	A controller who contravenes sub-section (1) commits an offence and is liable on summary conviction to a fine of ten thousand dollars and to imprisonment for three years and for every day the offence continues a further fine of three hundred dollars.
21C. (3)	Notwithstanding subsection (1), a controller of a non-profit company, incorporated prior to the commencement of this Act, shall not later than thirty days after the anniversary date of its incorporation under the Companies Act, submit to the Registrar General a return in the prescribed form containing the prescribed information made up to such anniversary date and accompanied by the prescribed fee.
11.	Notice Advising of Default
21D.(1)	Where a non-profit organisation fails without reasonable cause to send any return, notice, document or prescribed fee to the Registrar General, as required pursuant to this Act, the Registrar General shall send to the non-profit organisation a notice advising of the default and stating that— (a) on the day following the expiration of thirty days after the date of the notice, unless the default is remedied, the registration of the non-profit organisation shall be suspended for a period of thirty days; and (b) on the day following the expiration of the time mentioned in paragraph(a) unless the default is remedied, the registration of the non-profit organisation shall be cancelled.
21D.(2)	The Registrar General shall publish a notice in the Gazette and by other means approved by Registrar General, where the suspension or cancellation under sub- section (1) occur.

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Table 5-4

Amendments to Non-Profit Organisation Act, 2019 (Continued)

Section	Amendments
21D.(3)	Where the default is remedied by the non-profit organisation during the period of suspension, the Registrar General shall publish a notice to that effect in the Gazette and by other means approved by the Registrar General and upon the publication of the notice, the suspension of the registration of the non- profit organisation shall cease.
21D.(4)	A non-profit organisation whose registration is suspended or cancelled may appeal that decision to a Judge of the High Court.
21D.(5)	The rights of the creditors of a non-profit organisation are not affected by the suspension or cancellation of its registration under this Act.
21D.(6)	Where the registration of a non-profit organisation is cancelled under sub- section (1) it may, within six months of the cancellation, apply to the Registrar General to be restored by submitting– (a) all outstanding notices, returns and documents; (b) an application in the prescribed form; and (c) payment of the prescribed fees and all applicable penalties.
21D.(7)	The Registrar General may, upon receipt of the application described at sub- section (6), resume the status of registration of the non-profit organisation as if its registration had not been cancelled and issue a certificate in the prescribed form.
21D.(8)	Where the status of registration of the non-profit organisation is restored, the Registrar General shall publish a notice to that effect in the Gazette and by other means approved by the Registrar General."
12. Forfeiture of Property upon Cancellation	
21.(2A)	Where contrary to a provision of this Part , a controller fails, within the time specified for so doing, to notify the Registrar General under section 15 (change of particulars) or to submit to the Registrar General any document, the Registrar General is entitled to collect from the controller a penalty of three hundred dollars for every month, or part thereof, that the controller fails to notify the Registrar General.
13. Transitional	
27(2)	A non-profit organisation under subsection (1)(other than a non-profit company) shall, before the expiration of the period referred to in subsection (1) or any extension of that period, as the case may be, apply to be registered as a non-profit organisation under this Act.
27(2A)	Where the non-profit organisation was exempt from corporation tax under section 6(1) of the Corporation Tax Act, immediately before the date of commencement of this Act, the non-profit organisation shall, provide the Registrar General with a copy of the letter of approval of the exemption granted by the Minister with responsibility for finance.
27(2B)	A non-profit organisation which obtains an exemption from corporation tax after the date of commencement of the Act, shall provide to the Registrar General a copy of the letter of exemption.
14. Schedules to the NPO Act	
	Schedule 2 - Prescribed Forms and Fees
Item 7	deleting the word "Copy" and substituting the words "Certified copy";
Item 8	CERTIFICATE OF NON-PROFIT ORGANISATION REGISTRATION. \$ 40.00.
15. Schedules to the NPO Act	
Form 6	Annual Return by a Non-Profit Organisation (see Appendix 1)

**Table 5-5****Amendments to the Registrar General's Act**

Section	Amendments
1.	Use of Electronic systems
5A.(1)	Where the Registrar General carries out, in electronic form, any of the functions identified at section 53 of the Electronic Transactions Act, in respect of— (g) the Non-Profit Organisations Act; those functions may be carried out using an electronic system
2.	User Account unique identifier
5D.12(c)	Where information is to be updated to add a person to a record in the electronic system under— (c) the Non-Profit Organisations Act; that person is required to consent to being added to the record.
6(1)(4)	Nothing in this section shall preclude the Registrar General from reverting to the manual system where, in his opinion, such a reversion is necessary.
3.	Powers of Inspection
9B.(1)	The Registrar General may inspect the registers, books, accounts and documents substantiating or purporting to substantiate the particulars of the entries made, of a relevant person, in electronic format or otherwise for the purposes of ascertaining whether that person has complied and is complying with any obligations imposed under this Act or any other written law administered by the Registrar General.
9B.(2) (d)	For the purposes of this section "relevant person" means.....(d) a non-profit organisation and every controller of the non-profit organisation.

Table 5-6**Amendments to the Registration of Business Names Act**

Section	Amendments
1.	Business names
5D.12(c)	A business name shall not be the same as or similar to the business name or name of any other person or.....non-profit organisation if the use of that name would be likely to confuse or mislead, unless the non-profit organisation consents in writing to the use of that name in whole or in part and, if required by the Registrar, undertakes to dissolve or cease to carry on its business or activities or change his or its name to a dissimilar name within six months after the filing of the statement by which the name is acquired.

Table 5-7**Amendments to the Companies Act**

Section	Amendments
1.	Incorporation
5D.12(c)	(c) complete an application for registration form and pay the prescribed fee pursuant to section 5 of the Non-Profit Organisations Act."

5.3 Main Feedback from Stakeholder Interviews

5.3.1 Office of the Attorney General and Ministry of Legal Affairs (AGLA) – Anti-Terrorism Unit

Drivers for legislative amendments

- This was driven on the basis of two parallel International Compliance Standards. The first arose in relation to addressing technical compliance requirements for the Global Forum on Tax Transparency as driven by the Ministry of Finance, Tax Treaty Unity. The second arose out of the NPO TF Risk Assessment process which resulted in the NPO TF Risk Assessment Report prepared by the members of the Working Group. The Report contained key action items for the amendments to the respective legislation in allowing for a risk-based approach for those FATF NPOs that are pose a greater TF risk. The membership of the Working Group comprised both Government and NPO representatives.

Engagement with the NPO Sector

- Engagement was through the Working Group mentioned previously.

Plans for additional amendments

- There are no further plans for amendments to the NPO Act at this time; guided by the Executive on the way forward for treating with future legislative amendments.

5.3.2 Office of the Attorney General and Ministry of Legal Affairs (AGLA) - Registrar General's Department

Drivers for legislative amendments

- Global Forum Requirements
- Recognition of gaps in NPO Act 2019 with respect to compliance
- In considering legislative amendments Refer to Acts No. 1, 4 and 15 of 2024

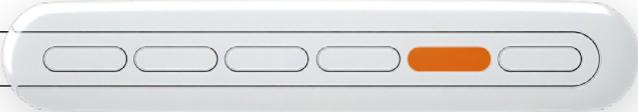
Engagement with the NPO Sector

- Engagement sessions, notices and workshops were held with the sector after the changes were made.

5.3.3 Human Security Collective /EU Global Facility

Involvement of HSC in Legislative Amendments

- The EU AML/CFT Global Facility, engaged the services of The Human Security Collective (HSC), co-chair of the Global NPO Coalition of FATF, to provide technical assistance. The EU AML/CFT Global Facility, both directly and through HSC has been working with various stakeholders in Trinidad and Tobago including regulators and the NPO Sector as it relates to the AML/CFT regimes.
- The EU AML/CFT Global Facility, also engaged the services of the Green Acr3es Group – Ben Evans to assist with the Risk Assessment



- HSC has been working for many years with FATF demonstrating the consequences of FATF Recommendations on the Not For Profit Sector which are sometimes unintended but not all good, including overregulation and financial exclusion. The work has included support on revisions to the recommendations to “tighten” and leave less room for misinterpretations by governments.

Stakeholders Engaged

Regulators

- Office of the Attorney General and Legal Affairs
- Financial Intelligence Unit
- Registrar General’s Department (RGD)
- Very impressed with interactions with regulators because it appears “they want to do the right thing”. There are however challenges, ‘just the way government and law making works’ ‘things don’t happen overnight’

NPOs

- Working Group as outlined above
- Additional NPOs in a separate NPO only meeting held in country during a visit in July 2024

Some overall observations and take aways

- Many questions arose during the NPO in July 2024 meeting about legislative and regulatory requirements of NPOs, highlighting that there is still scope for greater engagement with the sector and for dialogue.
- It appears that the ‘natural instinct’ is not to engage civil society at the onset.

- Recommendation 8 is still a very ‘tick box’ type of compliance and the regulators are considering compliance for 40 recommendations of which recommendation 8 is just one. The approach to compliance therefore is very often one of doing what is required to ‘tick these boxes’ and if systemic engagement is not ‘hardwired into the system’ it tends to slide off.
- Where there has been engagement it has been through the working group.
- IGNITE CSOs is ‘fantastic’ and has come at a right time. Helps the sector but also helps the government show compliance with what is required of them.
- There is scope for IGNITE CSOs to consider more broadly ‘what does general oversight of the sector look like?’ and ‘where does TF oversight sit within this?’ and what does effective and proportionate look like?’



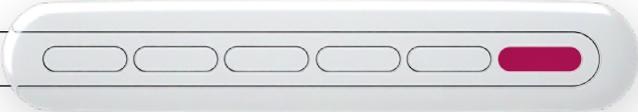
Appendices

IGNITE CSOs

**Improving Governance,
Networking and Inclusivity**
for Civil Society Organisations

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APPENDIX 1
Non-Profit Organisations
(Prescribed Forms and Fees) (Amendment)
Rules, 2024 –
FORM 6 –
Annual Return and Instructions.



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*Non-Profit Organisations (Prescribed Forms and Fees)
(Amendment) Rules, 2024*

THE NON-PROFIT ORGANISATIONS ACT, No. 7 of 2019

(Section 21C)

FORM 6

ANNUAL RETURN BY A NON-PROFIT ORGANISATION

1. Name of Non-Profit Organisation _____
2. Non-Profit Organisation Number _____
3. Address of Non-Profit Organisation _____

4. Anniversary Date of Registration _____
5. The controller(s) of the Non-Profit Organisation at the date of this return is/are -

Full Name _____ Address _____

Occupation _____ Nationality _____
Telephone No. _____ Email Address _____
Basis on which he is a controller - _____

Full Name _____ Address _____

Occupation _____ Nationality _____
Telephone No. _____ Email Address _____
Basis on which he is a controller - _____

Full Name _____ Address _____

Occupation _____ Nationality _____
Telephone No. _____ Email Address _____
Basis on which he is a controller - _____

*Non-Profit Organisations (Prescribed Forms and Fees)
(Amendment) Rules, 2024*

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6. The Member(s) of the Non-Profit Organisation at the date of this return is/are –

Full Name _____ Address _____
Occupation/Status _____ Nationality/Jurisdiction of Incorporation/Formation _____
Telephone No. _____ Email Address _____

Full Name _____ Address _____
Occupation/Status _____ Nationality/Jurisdiction of Incorporation/Formation _____
Telephone No. _____ Email Address _____

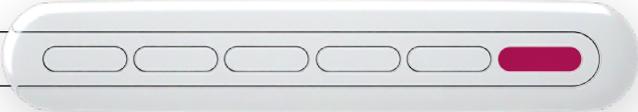
Full Name _____ Address _____
Occupation/Status _____ Nationality/Jurisdiction of Incorporation/Formation _____
Telephone No. _____ Email Address _____

7. The Founder(s) of the Non-Profit Organisation at the date of this return is/are –

Full Name _____ Address _____
Occupation/Status _____ Nationality/Jurisdiction of Incorporation/Formation _____
Telephone No. _____ Email Address _____

Full Name _____ Address _____
Occupation/Status _____ Nationality/Jurisdiction of Incorporation/Formation _____
Telephone No. _____ Email Address _____

Full Name _____ Address _____
Occupation/Status _____ Nationality/Jurisdiction of Incorporation/Formation _____
Telephone No. _____ Email Address _____



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*Non-Profit Organisations (Prescribed Forms and Fees)
(Amendment) Rules, 2024*

8. The Beneficiary(ies)/ Class of Beneficiary(ies) of the Non-Profit Organisation at the date of this return is/are –

DECLARATION OF CONTROLLER MAKING THE APPLICATION

I, the undersigned, declare that the information contained in this form is to the best of my knowledge, information and belief, true and correct.

Date	Full Name and Title	Signature

*Non-Profit Organisations (Prescribed Forms and Fees)
(Amendment) Rules, 2024*

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THE NON-PROFIT ORGANISATIONS ACT, NO. 7 OF 2019

FORM 6

ANNUAL RETURN

Instructions

Items 1, 2

Set out the full legal name of the non-profit organisation, and except where a number has not been assigned, state the non-profit organisation number.

Item 3

State the full address of the registered office of the non-profit organisation.

Item 4

State the anniversary date of registration of the non-profit organisation.

Item 5

With respect to each controller of the non-profit organisation –

- (a) state the first given name, middle name and family name of the controller;
- (b) state the full street address, including the building number and, if a multi-dwelling unit, unit number of the controller;
- (c) specify the controller's occupation clearly. Where possible, specify the area of speciality e.g. electrical engineer;
- (d) state the nationality of the controller;
- (e) state the telephone number(s) of the controller;
- (f) state the email address of the controller; and
- (g) state the basis upon which the person is considered a controller.

Item 6

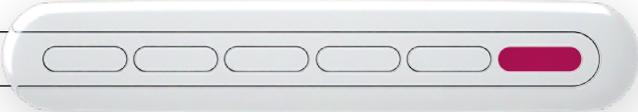
With respect to each member of the non-profit organisation, state the –

- (a) full name of each member, whether a natural person or a corporation;
- (b) address (if a natural person) or registered office (if a corporation) including the building number and, if a multi-unit building, unit number;
- (c) occupation/calling (if a natural person) or status e.g., "corporation/limited or unlimited liability company" (if a corporation); and
- (d) nationality (if a natural person) or jurisdiction of incorporation/formation (if a corporation) e.g. "incorporated under the laws of Trinidad and Tobago" (or elsewhere).

Item 7

With respect to each founder of the non-profit organisation, state the –

- (a) full name of each founder, whether a natural person or a corporation;
- (b) address (if a natural person) or registered office (if a corporation) including the building number and, if a multi-unit building, unit number;
- (c) occupation/calling (if a natural person) or status e.g., "corporation/limited or unlimited liability company" (if a corporation); and



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*Non-Profit Organisations (Prescribed Forms and Fees)
(Amendment) Rules, 2024*

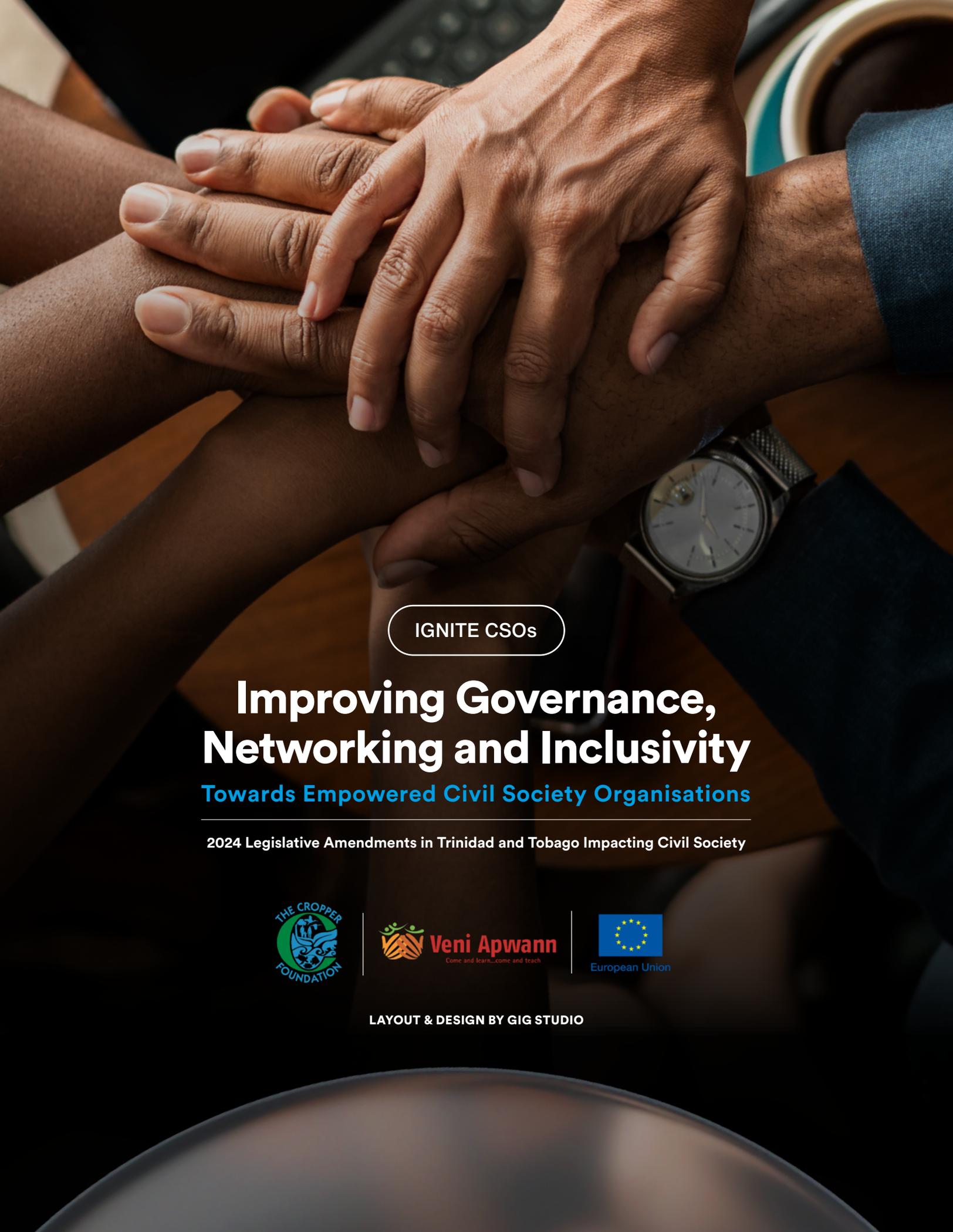
(d) nationality (if a natural person) or jurisdiction of incorporation/formation (if a corporation) e.g. "incorporated under the laws of Trinidad and Tobago" (or elsewhere).

Item 8

State the full name, address, occupation and nationality of each beneficiary or class of beneficiary(ies) of the non-profit organisation.

Signature -

The controller shall sign the notice indicating the capacity in which he is signing.



IGNITE CSOs

Improving Governance, Networking and Inclusivity

Towards Empowered Civil Society Organisations

2024 Legislative Amendments in Trinidad and Tobago Impacting Civil Society



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