



**THE OFFICE OF THE ATTORNEY-GENERAL &
MINISTRY OF LEGAL AFFAIRS**

THE NON-PROFIT ORGANISATIONS ACT, 2019 (ACT NO. 25 OF 2019)

**THE NON-PROFIT ORGANISATIONS (AMENDMENT) ACT, 2019 (ACT NO. 28 OF
2019)**

(“THE NPO ACT”)

BODIES NOT CONSIDERED A NON-PROFIT ORGANISATION - EXCLUDED

AND

NPOs/ASSOCIATIONS/OTHER BODIES NOT REQUIRED TO REGISTER

A. DEFINITION of “non-profit organisation”

According to section 2 of the NPO Act, a **non-profit organisation** “means a body of persons whether incorporated or unincorporated, formed and established for the purpose of promoting public policies or objects that are religious, charitable, educational, scientific, environmental, historical, cultural, fraternal, literary, sporting, artistic, athletic or promoting health, and whose gross annual income or any part thereof, if any, and other income are applied to the promotion of those objects, and there is a prohibition of any dividend or refund of contributions to its members, but excludes a religious or charitably founded school registered with the Ministry of Education, and any organisation with political objectives”.

B. EXCLUSIONS

For the purposes of the NPO Act, the following bodies are **excluded** from the definition of a NPO under section 2:

- (i) *Religious or charitably founded schools registered with the Ministry of Education;*
- (ii) *PTAs of religious or charitably founded schools registered with the Ministry of education;*
- (iii) *School boards; and*
- (iv) *Any political party or group which was allocated a Symbol for the use of its nominated candidates in the last general elections, by the Parliamentary Commissioner, pursuant to Clause 3(1) of the Parliamentary Elections (Symbols and Time Off) regulations.*

C. NPOs/ASSOCIATIONS/OTHER BODIES NOT REQUIRED TO REGISTER

- (i) Social Clubs;*
- (ii) Family Reunion Associations;*
- (iii) Condominium/Home Owners Associations;*
- (iv) Private Clubs;*
- (v) All Societies, inclusive of Burial Societies, regulated by the Friendly Societies Act (Chap. 313);*
- (vi) Bahamas Institute of Chartered Accountants (BICA);*
- (vii) Society of Trust and Estate Practitioners (STEP);*
- (viii) Bahamas Christian Council;*
- (ix) Bahamas National Trust (BNT);*
- (x) Community Associations;*
- (xi) Alumni Associations;*
- (xii) Trades Unions regulated by the Industrial Relations Act;*
- (xiii) Co-operatives regulated by the Co-operatives Societies Act (Chap. 314);*
- (xiv) Sporting Clubs; and*
- (xv) Junkanoo Groups.*

NB: This is not an exhaustive list. This list will be will amended from time to time in accordance with international trends and best practices, with consideration for domestic context and reliance on the results of the terrorist financing risk assessment of the NPO sector.