



**Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations that governs the Royal Decree no WL22/16.595 of  
CYBERPOL  
NPMIA / IVoG / IVZW / AISBL No 635.897.257**

---

Albert I, King of the Belgians,

To all, present and to come, Hail.

The Parliament has adopted and We sanction what follows:

**27th June 1921 – Act on non-profit-making associations, non-profit-making international associations and foundations**

**Table of Contents**

- SECTION I – Of non-profit-making associations
  - Chapter I – Belgian non-profit-making associations
  - Chapter II – Foreign non-profit-making associations
  - Chapter III – Formalities of publicity
- SECTION II – Of foundations
- SECTION III – Of non-profit-making international associations
- SECTION IV – Tax provisions
- SECTION V – Special provisions

FR: faute = LATIN culpa = EN fault

FR: acte authentique

Moniteur Belge / Belgische Staatsblad



**Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations that governs the Royal Decree no WL22/16.595 of**

**CYBERPOL**

**NPMIA / IVoG / IVZW / AISBL No 635.897.257**

---

SECTION I – Of non-profit-making associations

(...)

SECTION II – Of foundations

(...)

SECTION III – Of non-profit-making international associations

**Art. 46**

The King may grant legal personality, under the conditions and within the limits of the present act, to Associations open to Belgians and foreigners which have their registered seat in Belgium and pursue a non-profit purpose of international utility, provided their purpose and activities do not contravene law or public order.

(A non-profit-making international association (NPMIA) is, on penalty of annulment, constituted by an authentic deed [taken before public notary]. It benefits from legal personality under the conditions defined within the current Section. A public notary must verify and attest that the Association abides by the provisions stipulated by this Section).

An **NPMIA** is one which does not undertake industrial or commercial operations or seek to procure material gain to its members

**Art 47**

1. All deeds, invoices, advertisements, publications and other documents issued by an NPMIA to which legal personality has been granted shall mention before or immediately after its name the words “non-profit-making international association” or the acronym “NPMIA”, as well as the address of its registered seat.
2. Only NPMIA which have been created validly and in accordance with the provisions of this Section, or according to the law of 25 October 1919 granting legal personality to NPMIA pursuing philanthropic, religious, scientific, artistic or educational purposes, may carry the title “non-profit-making international association”. Where this requirement is not respected by an organisation with or without legal personality, any interested party

FR: faute = LATIN culpa = EN fault

FR: acte authentique



**Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations that governs the Royal Decree no WL22/16.595 of**

**CYBERPOL**

**NPMIA / IVoG / IVZW / AISBL No 635.897.257**

---

may lodge a request of appellation change with the Court of first instance of the district in which this entity has its seat

**Art 48**

The Articles of Association shall mention:

1. The name of the NPMIA and the address of its registered seat;
2. The precise wording of the purpose or purposes for which the NPMIA has been constituted as well as the activities it proposes to implement in order to achieve these purposes;
3. The conditions and formalities for admitting and expelling members from the Association and, if necessary, from various categories;
4. Rights and obligations of members, and if necessary, of members of various categories
5. Attributions, way of convoking meetings and process of decision-making of the NPMIA, as well as the conditions under which its resolutions are made known to the members; Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations
6. Attributions, way of convening meetings and process of decision-making of the administrative bodies within the NPMIA, along with the way in which the administrators may be nominated, suspended and de-selected, their minimum number, term of office, range of powers and means of exercising them, as well as the way of nominating the people who can commit the association towards third parties and represent it in actions and in procedures before Court; 7. Conditions of modification of the Articles of Association, of dissolution and liquidation of the Association, and the distribution of the assets of the NPMIA. In case of dissolution of the Association, assets shall be allocated to a disinterested end

**Art 49**

The NPMIA is liable for faults attributable to its agents or bodies through which its will is fulfilled. The trustees and delegates responsible for day-to-day management contract no personal liability for the

FR: faute = LATIN culpa = EN fault  
FR: acte authentique



**Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations that governs the Royal Decree no WL22/16.595 of  
CYBERPOL  
NPMIA / IVoG / IVZW / AISBL No 635.897.257**

---

commitments of the NPMIA. Their liability is limited to the execution of the mandate they received, and to any management faults they might make. Members are not liable in this quality for the NPMIA commitments.

#### **Art 50**

1 The **Articles of Association shall be forwarded to the Minister in charge of Justice** with a request of granting of the legal personality and of approval of, the Articles of Association (legal personality will be granted if the purpose(s) of the NPMIA meet(s) the conditions described in Article 46). Legal personality of the **NPMIA is gained on the date of the royal decree sanctioning acknowledgement.**

2 **Commitments may be made in the name of the NPMIA before it gains legal personality.** Except where a convention otherwise dictates, those who take such commitments (whatever their role) are personally and jointly liable, unless the NPMIA has gained legal status during the first two years of the commitment and on condition it took on this commitment within the first six months of the acquisition of the legal personality. Commitments taken on by the NPMIA are considered as having been contracted by it from their origin.

3 (Any change to mentions described in Article 48, subparagraphs 1 and 2 requires royal assent. Other changes to Articles of Association, relating to Article 48 subparagraphs 5 and 7, shall be made in authentic deed 2 [by a public notary])

#### **Art 51**

1 (The Clerk's Office of the Commercial Court keeps a file for each NPMIA having its registered seat in its district).

2 The following is kept in this file:

- The Articles of Association and any change to them;
- The coordinated text of the Articles of Association following their modification;
- Deeds relating to the nomination, suspension and revocation of the functions of the

FR: faute = LATIN culpa = EN fault  
FR: acte authentique



**Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations that governs the Royal Decree no WL22/16.595 of  
CYBERPOL**

**NPMIA / IVoG / IVZW / AISBL No 635.897.257**

---

administrators and, if necessary, of the people entitled to represent the NPMIA: these deeds shall bear the name, first name and legal address or, in case of corporate bodies, their corporate name, legal form and registered seat, and the scope of the powers of these persons as well as the way in which they may exercise them;

- Decisions certifying the dissolution of the NPMIA and its liquidation
- Annual financial statements of the NPMIA established in accordance with article 53

3 The following shall be published at the expense of the interested parties in the Annexes of the Belgian Official Journal

- The Articles of Association and any change to them;
- Deeds relating to the nomination, suspension and revocation of the functions of the administrators and, if necessary, of the people entitled to represent the NPMIA;
- Decisions relating to the dissolution of the NPMIA and its liquidation.

4 The King determines the terms and conditions for creating and accessing the file.

5 Deeds, documents and decisions which are required by this Section to be filed, are only opposable to third parties from the day of their filing or, when publication is also required by this Section, from the date of publication in the Annexes of the Belgian Official Journal, unless the NPMIA proves those third parties had prior knowledge of them.

6 Third parties can avail themselves of deeds, documents and decisions which have not been filed or published. In the event of discrepancy between the filed text and the one published in the Annexes of the Belgian Official Journal, the latter shall not be enforceable to third parties. These parties may nevertheless avail themselves of it unless the NPMIA proves they had prior knowledge of the filed text.

**Art. 52**

Any action taken by an NPMIA not complying with the formalities stipulated under Article 51 shall be suspended. The judge shall set a time by which the NPMIA must satisfy these obligations. If the NPMIA does not satisfy its obligations within this time, the action is not receivable.

FR: faute = LATIN culpa = EN fault  
FR: acte authentique



**Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations that governs the Royal Decree no WL22/16.595 of  
CYBERPOL  
NPMIA / IVoG / IVZW / AISBL No 635.897.257**

---

**Art. 53**

- 1 Each year, the administrative body shall establish the financial statements for the previous accounting period in accordance with this article, as well as the budget for the following accounting year. The general management body shall, at its next meeting, approve the annual statements and budget.
- 2 NPMIAs may keep simplified accounting records, which must include cash transactions and accounts, according to a model established by the King.
- 3 However, NPMIAs shall keep their accounts and establish their annual statements in accordance with the provisions of the law of July 17, 1975 relating to company financial year-end accounts provided they meet at least two of the three following criteria at the end of the accounting period:
  - 1) 5 full-time equivalent workers on average during the year, as registered with the register of personnel held in accordance with royal decree n° 5 of 23 October 1978, relating to the administration of social documents;
  - 2) € 250,000 in total income (other than exceptional) not including VAT;
  - 3) €1,000,000 in total assets.

**The King shall adapt the obligations** which result, for these NPMIAs, of the provisions of the abovementioned law of July 17, 1975, to reflect the particular nature of their activities and legal status. The above-mentioned amounts may be adjusted by the King in line with the consumer price index.

- 4 Paragraphs 2 and 3 do not apply to an NPMIA subject, because of the nature of its main activities, to special rules relating to accountancy practices and annual financial statements, as long as these are at least equivalent to those prescribed under the terms of the present law.
- 5 NPMIAs shall entrust to one or more statutory auditors control of its financial situation, of its

FR: faute = LATIN culpa = EN fault  
FR: acte authentique



**Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations that governs the Royal Decree no WL22/16.595 of  
CYBERPOL  
NPMIA / IVoG / IVZW / AISBL No 635.897.257**

---

annual financial statements and of the compliance with the law and the Articles of Association of the operations to be recorded in the annual report when more than 100 full-time equivalent are employed on average during a year or when the NPMIA exceeds at least two of the three following criteria:

- 1) 50 full-time equivalent workers on average during the year, as registered with the register of personnel held in accordance with royal decree n° 5 of 23 October 1978, relating to the administration of social documents;
- 2) €6,250,000 in total income (other than exceptional) not including VAT;
- 3) €3,125,000 in total assets.

Statutory auditors shall be appointed by the controlling body, among members, either physical persons or corporate bodies, of the 'Institut des réviseurs d'entreprises' [Institute of statutory auditors].

The above-mentioned amounts can be adjusted by the King in line with the consumer price index.

6 (Articles 130 to 133, 134 (paragraphs 1 and 3), 135 to 137, 139 and 140, 142 to 144 except for article 144 (subparagraph 1, 4° and 5°), of the Companies Code are applicable by analogy to NPMIAs which have appointed a financial controller. For the purposes of this article, the terms "codes", "company" and "commercial court" used in the abovementioned articles of the Companies Code will be interpreted respectively as "act", "association" and "court of first instance".)

7 (The Commission of Accounting Standards created by the law of July 17, 1975 relating to company accounts has, with regard to NPMIAs, the role of delivering an opinion to government and Parliament on demand or at its own initiative, of developing the accounting doctrines and of formulating the principles of a regular accountancy, by the way of opinion or recommendations.)

**Art. 54**

FR: faute = LATIN culpa = EN fault  
FR: acte authentique



**Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations that governs the Royal Decree no WL22/16.595 of  
CYBERPOL  
NPMIA / IVoG / IVZW / AISBL No 635.897.257**

---

With the exception of physical donation, any donation through testament or inter vivos to an NPMIA must be authorised by the Minister for Justice or his delegate. Nevertheless, this authorisation is not necessary for the acceptance of donations whose value does not exceed €100 000.

A donation is deemed authorised if the Minister for Justice or his delegate does not react within three months of the request for authorisation being made to him.

The Minister for Justice shall determine what supporting documents shall accompany the request. If the file sent by an association is incomplete, the Minister for Justice or his delegate shall inform the association by registered letter indicating the missing documents. The 3 months deadline shall be suspended from the date of sending this until all of the requested documents have been provided. The authorisation may not under any circumstances be granted if the association did not meet the provisions of Article 51.

The amount mentioned on the 1st subparagraph can be modified by royal decree, as decided in the Council of Ministers.

**Art. 55**

The dissolution of an NPMIA can be pronounced at the request of the public ministry or any interested party, in the following cases:

- 1 Use of the capital or income of the NPMIA for a goal other than that for which it was registered;
- 2 Insolvency;
- 3 Absence of administration;
- 4 Grave infringement to the articles of association, or infringement to the law or to public order.

**Art. 56**

FR: faute = LATIN culpa = EN fault  
FR: acte authentique





**Translation of the 27th June 1921 Act on non-profit-making associations, non-profit-making international associations and foundations that governs the Royal Decree no WL22/16.595 of**

**CYBERPOL**

**NPMIA / IVoG / IVZW / AISBL No 635.897.257**

---

Except as otherwise provided for in the Articles of association or by the body appointed under the Articles for this purpose, the Court of first instance, on motivated request of the public ministry or of any interested party, shall appoint liquidators, whose action is settled by articles 19 and 19bis.

**Art. 57**

All deeds, invoices, advertisements, publications and other documents which are issued by an NPMIA that has been subject of a decision of dissolution must mention the name of the association immediately preceded or followed by the words "non-profit-making international association in liquidation". Any person that acts for an NPMIA in liquidation in a deed listed in the 1st subparagraph, and where this mention does not appear, may be declared personally liable for all or part of the commitments which are undertaken there by the NPMIA.

**Art. 58 (repealed)**

Section IV (formerly Section III) - Tax Provisions. <see succession law, art 147 & following >

Section IV (formerly Section IV) – Special Provisions. [Relevant only for associations created before 1921]

**Further Notes:**

International Associations Statutes Series European convention on the recognition of the legal personality of international non-governmental organizations under Treaty 124 of the Council of Europe on European Convention on the Recognition of the Legal Personality of NPMIA / INGOs

CYBERPOL UIA Org ID M4385

1. <http://www.uia.org/archive/legal-status-4-11>
2. <https://www.coe.int/en/web/conventions/full-list/-/conventions/treaty/124>
3. <http://www.uia.org/ybio/>

FR: faute = LATIN culpa = EN fault

FR: acte authentique

Moniteur Belge / Belgische Staatsblad