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Chapter one.

GENERAL

Subject of the law
Art. 1. (1) This law settles the constituting, registration, the structure, the activity and the termination of the non-profit corporate bodies.
(2) The non-profit corporate bodies are associations and foundations.

Determining the activity
Art. 2. (1) The non-profit corporate bodies shall freely determine their goals and can identify themselves as organisations carrying out activities to the public or private benefit. The determination shall be made by the statutes, the constituting act or amendments in them.
(2) The determination of carrying out socially useful activity shall be irrevocable after the entering of this circumstance in the register of the non-profit corporate bodies in the region of the district court at the headquarters of the non-profit corporate body.
(3) The non-profit corporate bodies determined for carrying out socially useful activity shall be subject to entry, upon their establishment, in a special Central Register at the Ministry of Justice.
(4) The rules of chapter three shall not apply for the non-profit corporate bodies determined to carry out activity to a private benefit.

Purpose of activity
Art. 3. (1) The non-profit corporate bodies shall determine freely the means of achieving their goals.
(2) Restriction of the activity and the means for achieving the goals of the non-profit corporate bodies can be determined only by a law.
(3) The non-profit corporate bodies can carry out additional economic activity only if it is related to the subject of their basic activity for which they are registered, and by using the revenue for achieving the goals determined by the statutes or the constituting act.
(4) The subject of the economic activity shall be determined by the statutes or the constituting act of the non-profit corporate body.
(5) The economic activity carried out by the non-profit corporate bodies shall be subject to the conditions and the order determined by the laws regulating the respective type of economic activity.
(6) The non-profit corporate bodies shall not distribute profit.

Relations with the state
Art. 4. The state can support and encourage the non-profit corporate bodies registered in the central register in carrying out socially useful activity through tax, credit interest, customs and other financial and economic relief, as well as financing, under conditions and by an order determined by the respective special laws.
Founders
Art. 5. Founders of a non-profit corporate body can be Bulgarian and foreign corporate bodies and able individuals.

Legal capacity
Art. 6. (1) The corporate body of the non-profit organisation is considered established by its entry in the register of the non-profit corporate bodies in the region of the district court at the location of the corporate body.

(2) The activities of the founders, carried out on behalf of the founded non-profit corporate body until the date of the entry, shall ensue rights and obligations for the persons who have carried them out and shall be passed by right on the non-profit corporate body from the moment of its establishment. When carrying out the transactions it shall be indicated that the non-profit corporate body is in a process of founding. The persons who have concluded the transactions shall be jointly responsible for the obligations taken over.

(3) The non-profit corporate bodies shall be bearers of all rights and obligations not related to the natural qualities of the individuals and can possess property.

Name
Art. 7. (1) The name must include a clear indication of the type of the non-profit corporate body.

(2) The name must not be misleading and must not infringe the good morals.

(3) The name shall be written in Bulgarian language and it can be written additionally in a foreign language.

(4) After the entry of the non-profit corporate body in the court register another non-profit corporate body of the same type and with the same name cannot be registered.

(5) The non-profit corporate body entered in the court register can require from any other non-profit corporate body of the same type, which has adopted later the name coinciding with its name, to stop the bearing and the using of the coinciding name.

Headquarters and address
Art. 8. (1) The headquarters of the non-profit corporate body shall be the populated area where its management is located.

(2) The address of the non-profit corporate body shall be the address of its management.

Written acts
Art. 9. Every written statement on behalf of the non-profit corporate body must contain its name, headquarters, address, as well as data for its registration, including BULSTAT number.

Representation
Art. 10. (1) The non-profit corporate body shall express its will and shall carry out legal activities through its bodies. It shall be represented by its managing body.

(2) On court disputes between the non-profit corporate body and its managing body, respectively members of the managing body the corporate body can also be represented by one or several persons elected by its general assembly.

(3) The non-profit corporate body can participate in the work of a body of the non-profit corporate body through its representative or through an authorised person.

Structure
Art. 11. (1) The structure of the non-profit corporate bodies shall be determined by this law and
by the constituent act or the statutes.

(2) The non-profit corporate body can have branches. The manager of the branch shall represent the non-profit corporate body in the activity of the branch.

Transformation
Art. 12. (1) The non-profit corporate bodies can be transformed into another type of non-profit corporate bodies, to merge, incorporate, separate and divide.
(2) Upon separation or division the non-profit corporate bodies shall be jointly responsible for the obligations occurred before their transformation.
(3) The members of the non-profit corporate bodies with whom they have merged or incorporated shall become members of the new non-profit corporate body and the members of the non-profit corporate body which has been divided - members of the newly founded non-profit corporate bodies by their choice.

Termination
Art. 13. (1) The non-profit corporate body shall be terminated:
1. with the expiration of the term for which it has been founded;
2. by a decision of its supreme body;
3. by a decision of the district court at the location of the headquarters of the non-profit corporate body when:
   a) it has not been founded by the lawful way;
   b) (amend. – SG 79/06) carries out activity contradicting the Constitution, the laws or the good morals;
   c) has been declared bankrupt.
(2) The decision of the court under para 1, item 1 and 3 shall be decreed upon a claim of every interested party of the prosecutor.
(3) (amend. – SG 79/06) The court shall fix a term of up to 6 months for removing the grounds for termination and its consequences.
(4) In the cases of para 2 the termination shall be entered ex-officio and the court shall appoint a liquidator.

Liquidation
Art. 14. (1) Liquidation shall be carried out in case of termination of the non-profit corporate body.
(2) The liquidation shall be carried out by the managing body or by a person appointed by it.
(3) If a liquidator is not appointed by the order of para 2, as well as in the cases under art. 13, para 1, item 2 he shall be appointed by the district court at the headquarters of the non-profit corporate body.
(4) (suppl. - SG 38/06) Regarding the insolvency, respectively the bankruptcy, the order of liquidation and the authority of the liquidator applied shall be respectively the provisions of the Commercial Law. For non-profit corporate bodies the acts of the court regarding insolvency, subject to entry in the commercial register, shall be entered in the register of the non-profit corporate bodies and shall be promulgated in the State Gazette and the acts subject to declaration in the commercial register shall be promulgated in the State Gazette.

Property after liquidation
Art. 15. (1) The distribution of the property remained after the indemnification of the creditors shall be settled according to the statutes, the foundation act or by the supreme body of the non-profit corporate body, inasmuch as this law does not provide otherwise. If a decision is not taken before the
termination it shall be taken by the liquidator.

(2) If there are no persons under para 1 or if they are not definable the property shall be passed over to the municipality at the headquarters of the non-profit corporate body. The municipality shall be obliged to use the received property for activity as close as possible to the purpose of the terminated non-profit corporate body.

(3) The property under the preceding paras cannot be distributed, sold or transferred to a liquidator in any way whatsoever, appointed from outside the circle of the persons under para 2, with exception of the due remuneration.

(4) The persons having acquired property as a result of the liquidation under para 1 - 3 shall meet the requirements of the terminated non-profit corporate body up to the amount of the acquisition.

Deletion of the non-profit corporate body

Art. 16. Upon distribution of the property the liquidator shall be obliged to request deletion of the entry of the non-profit corporate body by the district court at the headquarters of the non-profit corporate body.

Court register of the non-profit corporate bodies

Art. 17. Register of the non-profit corporate bodies shall be kept at the district courts.

Circumstances subject to entry

Art. 18. (1) Subject to entry in the register of the non-profit corporate bodies shall be the following circumstances:
1. the necessary contents of the foundation act or statutes;
2. the address;
3. the names and the occupations of the persons representing the non-profit corporate body;
4. the definition for carrying out socially useful activity;
5. the total amount of the initial proprietary instalments, if stipulated;
6. the termination of the non-profit corporate body;
7. the transformation;
8. the names, respectively the name, as well as the address of the liquidators;
9. the deletion of the non-profit corporate body.

(2) Subject to entry in the register of the non-profit corporate bodies at the headquarters of the branch shall be the following circumstances:
1. the name, the headquarters and the address of the non-profit corporate body;
2. the headquarters and the address of the branch;
3. the manager of the branch, as well as the restrictions of the authority and his representative authority stipulated by the foundation act.

(3) Entered, regarding the branches of foreign non-profit corporate bodies shall also be:
1. the goals of the foreign non-profit corporate body;
2. those of the goals under item 1 which shall be accomplished by the branch;
3. the defining of the branch for carrying out socially useful activity.

(4) Subject to entry shall also be the changes of the circumstances under para 1, 2 and 3.

Chapter two.
Types of non-profit corporate bodies

Section I.
 Associations

Founding
Art. 19. (1) The association shall be founded by three or more persons, uniting for the purposes of carrying out non-profit activity.
   (2) An association defined for carrying out socially useful activity shall be founded by at least 7 able individuals or 3 corporate bodies.

Contents of the statutes
Art. 20. The founders shall adopt statutes which shall contain:
1. the name;
2. the headquarters;
3. the goals and the means of their achievement;
4. the definition of the type of activity according to art. 2;
5. the subject of activity;
6. the bodies of management;
7. the branches;
8. the authority of the bodies of the association;
9. the rules for the ways of representation of the association;
10. the rules for the occurrence and termination of the membership, as well as the order of settlement of the proprietary relations in termination of the membership;
11. the term for which the association is founded;
12. the order of determining the size and the way of making the proprietary instalments;
13. the order of distribution of the remaining property upon indemnification of the creditors.

Membership rights and obligations
Art. 21. (1) The membership in the association shall be voluntary.
   (2) Every member shall have the right to participate in the management of the association, to be informed about its activity, to use its property and the results from its activity by the order stipulated by the statutes.
   (3) Every member shall be obliged to make proprietary instalments when it is stipulated by the statutes.
   (4) The member shall be responsible for the liabilities of the association up to the amount of the proprietary instalments stipulated by the statutes. The member shall not be personally responsible for the liabilities of the association.
   (5) The membership rights and obligations, with exception of the proprietary ones, shall be non-transferrable and shall not be passed on to other persons in cases of death, respectively termination. The fulfilment of the membership obligations and the exercising of the membership rights can be conceded to somebody else if the statutes stipulate so.

Termination of the membership
Art. 22. (1) The membership shall be terminated:
1. by a unilateral expression of will to the association;
2. by the death or placement under full judicial disability;
3. by the exclusion;
4. by the termination of the non-profit corporate body;
5. in case of dropping.
   (2) If the statutes do not stipulate otherwise the decision for exclusion shall be taken by the general assembly for a conduct making the further membership incompatible.
(3) When the statutes stipulate an exclusion by a decision of the managing board or of another body of the association this decision can be appealed before the general assembly.

(4) Dropping due to failure to make the established proprietary instalments and systematic failure to participate in the activity shall be established by documents, by the order stipulated by the statutes of the association.

Bodies
Art. 23. (1) Supreme body of the association is the general assembly.
(2) Managing body of the association is the managing board.

General Assembly
Art. 24. The general assembly shall consist of all members of the association, unless the statutes stipulate otherwise.

Rights of the General Assembly
Art. 25. (1) The general assembly shall:
1. amend and supplement the statutes;
2. adopt other internal acts;
3. elect and release members of the managing board;
4. admit and exclude members;
5. take decision for opening and closing down branches;
6. take decision for participation in other organisations;
7. take decision for transformation or termination of the association;
8. adopt the basic trends and programme for the activity of the association;
9. adopt the budget of the association;
10. take decisions regarding the obligation and the size of the membership fee or of the proprietary instalments;
11. accept the report on the activity of the managing board;
12. revoke decisions of the other bodies of the association contradicting the law, the statutes or other internal acts stipulating the activity of the association;
13. take other decisions stipulated by the statutes.
(2) The rights under para 1, item 1, 3, 7, 9, 11 and 12 cannot be assigned to other bodies of the association.
(3) The decisions of the general assembly shall be obligatory for the other bodies of the association.
(4) The decisions of the general assembly shall be subject to a judiciary control regarding their lawfulness and compliance with the statutes.
(5) The decisions of the bodies of the association, taken in contradiction with the law, the statutes or a preceding decision of the general assembly, can be contested before the general assembly upon request of the interested members of the association or its body, extended within one month from learning about them, but not later than one year from the date of taking the decision.
(6) The disputes under para 4 can be raised before the court of the registration of the association by every member of the association or of its body, or by the prosecutor within one month from learning about them, but not later than one year from the date of taking the decision.

Convening the General Assembly
Art. 26. (1) (amend. – SG 79/06) The general assembly shall be convened by the managing board at its initiative or upon request of one third of the members of the association. If, in the latter case, the managing board does not send a written invitation, within two weeks, for convening the general
assembly it shall be convened by the court at the headquarters of the association upon written request of
the interested members or a person authorised by them.

(2) The invitation must contain the agenda, the date, the hour and the place of holding the
general assembly and the initiative by which it is convened.

(3) (amend. – SG 79/06) Unless stipulated otherwise by the statutes, the invitation shall be
promulgated in the State Gazette and shall be presented at the place for announcements in the building
where the management of the association is located not later than one month before the set day.

Quorum
Art. 27. If the statutes do not stipulate otherwise the general assembly shall be considered legal
if more than half of all members are present. For lack of quorum the assembly shall be postponed by one
hour at the same place and with the same agenda and it can be held, regardless of the number of the
present members, unless the statutes stipulate otherwise.

Voting
Art. 28. (1) Every member of the general assembly shall have the right to one vote.
(2) A member of the general assembly shall not have a right to vote in the settlement of issues
regarding:
   1. himself, his spouse or relative on the ascending line - without restriction, on the collateral
      line - up to fourth degree, or by marriage - up to second degree including;
   2. corporate bodies where he is a manager or can impose or hinder the taking of decisions.
(3) One person can represent no more than three members of the general assembly on the
grounds of a letter of attorney, unless other norm of representation or assembly of the proxies are not
stipulated by the statutes. Re-authorisation shall not be admitted.

Taking decisions
Art. 29. (1) The decisions of the general assembly shall be taken by a majority of the present.
(2) Decisions under art. 25, para 1, item 1 and 7 shall be taken by a majority of 2/3 of those
present.
(3) Decisions cannot be taken on issues not included in the agenda announced by the invitation.

Managing Board
Art. 30. (1) The managing board shall consist of at least three persons - members of the
association. Corporate bodies, members of the association, can appoint for members of the managing
board persons who are not members of the association. The members of the managing board shall be
elected for a period of up to five years.

(2) The managing board shall elect a chairman among its members. The statutes can stipulate
that the chairman is elected by the general assembly or by other body of the association.

(3) By a decision of the general assembly the functions of a managing board can also be
fulfilled by one person - governor.

Authority of the Managing Board
Art. 31. The managing board shall:
1. represent the association, determining the volume of the representative authority of its
   individual members;
2. provide the fulfilment of the decisions of the general assembly;
3. administer the property of the association in compliance with the requirements of the
   statutes;
4. prepare and present to the general assembly a draft budget;
5. prepare and present to the general assembly a report on the activity of the association;
6. determine the order and organise the activity of the association, including the one carried out
to the common benefit, and shall be responsible for that;
7. determine the address of the association;
8. take decisions on all issues which, according to a law or the statutes do not belong to the
rights of another body;
9. fulfil the obligations stipulated by the statutes.

Meetings of the Managing Board
Art. 32. (1) The meetings of the managing board shall be convened and chaired by the
chairman, unless the statutes stipulate otherwise. The chairman shall be obliged to convene a meeting
of the managing board upon a written request of one third of its members. If the chairman does not
convene a meeting of the managing board within one week it can be convened each of the interested
members of the managing board. In the absence of the chairman the meeting shall be chaired by a
member of the managing board appointed by it.

(2) The managing board can take a decision if more than half of its members attend the
meeting.

(3) Attending is a person with whom there is a telephone or other connection guaranteeing the
establishment of his identity and allowing his participation in the discussion and taking decisions. The
voting of this member shall be certified in the written records by the chairman of the meeting.

(4) The decisions shall be taken by a majority of those present and the decisions under art. 14,
para 2 and art. 31, item 3 and 6 - by a majority of all members. The statutes can stipulate the decisions,
with exception of those under the preceding sentence, to be taken by other type of majority.

(5) The managing board can take a decision without holding a meeting if the written records for
the taken decision is signed without remarks and objections by all members of the managing board.

Section II.
Foundations

Founding
Art. 33. (1) A foundation shall be founded during lifetime or on the occasion of a death by a
unilateral founding act which gratuitously concedes property for achieving non-profit goal.

(2) For founding the foundation during lifetime it shall be necessary for the act to have notary
certified signatures.

(3) When real rights are transferred on a real estate, the founding act shall be entered by the
judge for the entries at the regional court at the location of the real estate.

(4) The property submitted by a founding act shall be considered property of the foundation at
the time of its occurrence from the date of the founding act during lifetime or of opening the last will
and testament in case of death.

(5) The founder shall have the right to revoke the founding act until the establishment of the
foundation, and this right shall not be passed on to the legatees.

Contents of the founding act
Art. 34. (1) The founding act shall indicate:
1. the name;
2. the headquarters;
3. the goals;
4. the type of the activity according to art. 2;
5. the submitted property;
6. the bodies of the foundation;
7. the branches;
8. the rules regarding the authority of the bodies;
9. the rules regarding the way of representation;
10. the term for which the foundation is founded.

(2) In order for the founding act to be valid it shall be enough to comply with the requirements of para 1, item 3 and 5.

(3) The request for entry shall be made by the founder or by a person or a body authorised by him, the executive of the inheritance, the legatee or by some of the persons who would benefit from the activity of the foundation according to the founding act.

(4) If activities are necessary for the amendment or supplement of the founding act and it is impossible to be carried out by the founder or by an order established by him or by the law the amendments shall be introduced by the district court at the headquarters of the foundation upon request of the interested applicants. The court shall be obliged to carry out the activities in compliance with the will expressed by the founding act.

**Bodies**

Art. 35. (1) The foundation shall have a managing body which can be personal or collective.

(2) If the founding act stipulates more than one body the rules for the general assembly and the managing board of an association shall apply respectively for the other bodies.

(3) The bodies of the foundation can take decisions for completing their membership. If they are not in condition to do that every person of their structure, as well as every person who would benefit from the activity of the foundation, can request the district court at its headquarters to complete the structure of their bodies in compliance with the will expressed in the founding act.

(4) If the founding act does not stipulate bodies of the foundation they shall be determined by the district court at the location of its founding under the conditions and by the order of art. 34, para 4.

**Reserved rights**

Art. 36. (1) The reserved rights of the founder or of a third persons determined by him shall be passed on to the respective body of the foundation if the founder or the person dies, if they are declared absent or placed under judiciary disability, respectively terminated.

(2) If the persons under para 1 so not exercise their right with the necessary care or are permanently disable to exercise them the court of registration, upon request of the managing body, can rule the submission of their authority to the respective body of the foundation for a certain period or forever.

**Chapter three.**

**NON-PROFIT CORPORATE BODIES FOR SOCIALLY USEFUL ACTIVITY**

**Section I.**

**General**

**Field of application**

Art. 37. (1) The provisions of this law regarding the non-profit corporate bodies shall apply only regarding the organisations determined for socially useful activity, inasmuch as this chapter does not provide otherwise.

(2) The judiciary and administrative bodies for the registration of non-profit corporate bodies
shall refuse entry of the organisations determined for socially useful activity when the provisions of the statutes or their founding act contradict the provisions of this chapter.

(3) The non-profit corporate bodies which are not determined for socially useful activity, as well as those to whom entry has been refused by the order of para 2, can continue to carry out activity to the personal interest of its members or of certain persons.

**Determination of the activity**

Art. 38. (1) The non-profit corporate bodies determined for carrying out socially useful activity shall spend their property for:

1. the development and strengthening of the spiritual values, the civil society, the health care, the education, the science, the culture, the technologies, the equipment or the physical culture;
2. the support of the socially weak, of the disabled or the persons needing care;
3. the support of the social integration and the personal realisation;
4. the protection of the human rights or the environment;
5. other goals determined by a law.

(2) A foreign non-profit corporate body can carry out socially useful activity through its branch in the country under the conditions of this law.

(3) (amend. – SG 79/06) The non-profit corporate bodies determined for carrying out socially useful activity must declare for entry in the central register the circumstances under art. 45, para 2 in two-months term from the entry of the determining in the court register.

**Bodies**

Art. 39. (1) The non-profit corporate body for carrying out socially useful activity shall have a collective supreme body and managing body.

(2) The collective body of the non-profit corporate body for carrying out socially useful activity shall take decisions by the order of art. 32, para 4.

(3) (Amend., SG 98/01; amend. – SG 79/06; amend. – SG 105/06, in force from 01.01.2007) The annual financial statements of the non-profit corporate bodies established for carrying out socially useful activity, registered in the Central registrar of the Ministry of Justice shall be subject to an independent financial audit under the conditions of the Accountancy Law.

**Obligations for book keeping**

Art. 40. (1) The non-profit corporate body for carrying out socially useful activity shall be obliged to keep books for the written records for the meetings of its collective bodies. The chairman of the meeting of the collective body and the person who has prepared the written records shall certify and be responsible for the correctness of its contents.

(2) The non-profit corporate body for carrying out socially useful activity shall prepare a report on its activity once a year, which shall contain data regarding:

1. the carried out activities, the spent resources, their relation to the goals and programmes of the organisation and the achieved results;
2. the size of the gratuitously received property and the revenue from the other activities for raising funds;
3. (new – SG 79/06) the type, the amount, the value and the objectives of the donations received and granted, as well as information about the grantors;
4. (prev. text of para 3 – SG 79/06) the financial result.

(3) (amend. – SG 79/06) The annual report on the activity and the financial report of the non-profit corporate body for carrying out socially useful activity shall be presented on paper or electronic carrier. The said documents shall be public and shall be published in the bulletin and on the Internet site of the central register.
Spending of property
Art. 41. (1) The non-profit corporate body for carrying out socially useful activity can spend gratuitously property and carry out the activity aimed at achieving the goals determined by the order of this law.

(2) The selection of the persons and the way of their support by the non-profit corporate body for carrying out socially useful activity shall be carried out in dependence of the goal and the financial possibilities of the non-profit corporate body according to the announced order and the rules for carrying out the activity. The information for the order by which the selection will be made shall be generally accessible and shall be entered in the central register.

(3) For gratuitous spending of the property of the non-profit corporate body for carrying out socially useful activity a motivated decision shall be required, taken by the supreme body of the organisation by a majority of 2/3 of all its members if it is in favour of:

1. persons from its other bodies and their spouses, the relatives on the ascending line - without restriction, on the collateral line - up to the fourth degree or by marriage - up to a second degree including;
2. persons who have participated in its managing bodies up to 2 years before the date of taking the decision;
3. corporate bodies which have financed the organisation up to 3 years before the date of taking decision;
4. corporate bodies in which the persons under item 1 and 2 are managers or can impose or hinder the taking of decisions;
5. (new – SG 79/06) political parties, in whose managing and control bodies participate members of managing and control bodies of non-profit corporate bodies.

(4) The non-profit corporate body for carrying out socially useful activity cannot conclude contracts with the persons under para 3, item 1, as well as with corporate bodies of which the persons are managers or can impose or hinder the taking of decisions, unless the transactions are of obvious favour to the non-profit corporate body for carrying out socially useful activity or have been concluded under general conditions, publicly announced.

Transformation
Art. 42. A non-profit corporate body defined for carrying out socially useful activity cannot be transformed into a non-profit corporate body for carrying out activity to a private interest.

Liquidation
Art. 43. (1) The liquidator shall be obliged, where possible, to indemnify the creditors of the non-profit corporate body for carrying out socially useful activity by the available cash resources, and if it is not possible - through cashing down of first the movable and then of the immovable property of the non-profit corporate body.

(2) Property cannot be transferred in any way whatsoever to:
1. the founders and the present and former members;
2. the persons who have been members of its bodies and its employees;
3. the liquidators, except the due remuneration;
4. the spouses of the persons under item 1 - 3;
5. the relatives of the persons under item 1 - 3 on the ascending line - without restriction, on the collateral line - up to the fourth degree, or by marriage - up to the second degree including;
6. the corporate bodies of which the persons under item 1 - 5 are managers or can impose or hinder the taking of decisions.
Property after the liquidation

Art. 44. (1) (amend. – SG 79/06) The property, remaining after the indemnification of the creditors, shall be submitted by a decision of the court to the non-profit corporate body defined for carrying out socially useful activity with the same or similar non-profit activity, unless the manner of its distribution is determined by the statutes or the founding act.

(2) If the property is not submitted by the order of para 1 it shall be submitted to the municipality of the settlement of the terminated non-profit corporate body. The municipality shall be obliged to submit the property for carrying out the closest possible to the purposes of the terminated non-profit corporate body socially useful activity.

Section II.

Central register

Entries in the central register

Art. 45. (1) The non-profit corporate bodies for carrying out socially useful activity must file an application for entry in the central register at the Ministry of Justice.

(2) Attached to the application shall be:
1. copy of the court decisions on the registration;
2. (amend. – SG 79/06) certificate of current status of registration, issued by the court of registration;
3. (revoked – SG 105/05, in force from 01.01.2006)
4. declaration for the presence of the circumstances under art. 38 - 41, as well as for the due taxes, fees, customs duties and other public receivables;
5. the rules and the order of carrying out socially useful activity.

(3) The Minister of Justice shall adopt Regulations for the structure and the order of the work and the keeping of the register and shall approve forms of the documents presented to him. The Minister or a person authorised by him shall enter the declared circumstances by a motivated decision immediately. When it is necessary to present additional proof or to remove shortcomings of the presented documents the entry shall be made upon expiration of the assigned term of supplements and amendments of the filed application.

(4) The entry in the register shall be refused if the non-profit corporate body for carrying out socially useful activity has not been entered by the competent court as a non-profit corporate body for carrying out socially useful activity or if its activity contradicts the law. Silent refusal of entry shall be considered if it is not done within 14 days from its requesting.

(5) (amend. - SG 30/06, in force from 12.07.2006) The explicit or silent refusal of entry shall be subject to appeal within 14 days by the order of the Administrative procedure code.

(6) (amend. - SG 105/05, in force from 01.01.2006) The enacted refusals shall be announced ex-officio to the court at the headquarters of the non-profit corporate body and to the bodies of the National Revenue Agency.

(7) Subject to entry shall also be the changes of the circumstances under para 2.

(8) (amend. - SG 105/05, in force from 01.01.2006) The rights of the non-profit corporate bodies for carrying out socially useful activity to use relief under the present law shall occur from the date of entry in the central register. The entered circumstance shall be considered announced to the third persons from the date of the entry, as the latter shall be announced ex-officio to the court at the headquarters of the non-profit corporate body for carrying out socially useful activity and to the bodies of the National Revenue Agency.

(9) The central register shall be public and everybody can request reference or abstract from its contents regarding the information subject to announcement.
The rules for publicity of the central register shall apply respectively when circumstances under this law are entered in another register.

The central register shall issue monthly bulletin which shall publish the registered non-profit corporate body for carrying out socially useful public activity, the refusals and the deleted entries, as well as information according to the Regulations for the activity of the central register.

The procedure for the entry in the central register, the publications, the announcement of the information and the appeal of the refusals of entry shall be exempt from payment of state fees.

**Annual Control**

Art. 46. (1) The non-profit corporate bodies for carrying out socially useful activity shall be obliged to present by May 31 every year information for their activity during the preceding year to the central register.

(2) Presented to the register and requested for entry shall be:
1. the copies of the court decisions for registration of changes;
2. the list of the persons included in the managing bodies;
3. information for the activity under art. 38;
4. annual financial report, including its being certified, when it is subject to an independent financial audit;
5. the annual report under art. 40, para 2;
6. declaration for the due taxes, fees, customs duties and other public receivables;
7. changes of the statutes or the founding act.

(3) The annual report under art. 40, para 2, shall be:

(1) (amend. and suppl. – SG 79/06; amend. – SG 105/06, in force from 01.01.2007) annual financial report, including its being certified, when it is subject to an independent financial audit;

**Current Control**

Art. 47. The Minister of Justice shall have the right to require current information for the circumstances subject to entry.

**Notification duty**

Art. 47a. (new – SG 79/06) The Minister of Justice shall inform the respective state control bodies of the breaches of the law, found during the annual or current supervision, in order to be undertaken inspections and actions, set forth by the law.

**Deletion of the Entry**

Art. 48. (1) (amend. - SG 33/06; amend. – SG 79/06) The entry shall be deleted by the Minister of Justice or a person authorised by the said Minister - ex officio, upon request of the prosecutor or the respective state control bodies, where the non-profit corporate body for carrying out socially useful activity:

1. systematically does not present within the established terms the information regarding the circumstances subject to entry;
2. for two consecutive years does not present the information about the activity in the meaning if art. 46, para 1 within the fixed term;
3. carries out activity in violation of art. 13, para 1, item 3, letter “b”; the refusals of entry shall be exempt from payment of state fees.
4. systematically does not make instalments of public receivables;
5. has remained with members under the legally required minimum for a period of over 6 months.

(2) (new – SG 79/06) In the cases under para 1, items 1 and 2, prior to deletion of the entry, the Minister of Justice shall send a notification in writing to the non-profit corporate body for carrying out socially useful activity, in which the Minister shall fix an additional term for providing the information, and in case it is not presented after its expiry, the entry shall be deleted.
(3) (prev. text of para 2 – SG 79/06) The deletion of the entry shall not relieve the non-profit corporate body for carrying out socially useful activity and the members of its managing bodies from the liabilities and responsibilities under this law.

Repeated Entry
Art. 49. (1) The non-profit corporate body for carrying out socially useful activity, of whom the entry has been deleted, can apply for a repeated entry not earlier than the expiration of one year after dropping the grounds for its deletion. This right can be exercised one time.
(2) The corporate body whose entry as a non-profit corporate body for carrying out socially useful activity has been deleted can only continue to spend its property for the activities stipulated by the statutes or by the founding act, inasmuch as they do not contradict the provisions of art. 38, para 1, art. 41, para 1, art. 43 and 44.

Appeal
Art. 50. (1) The decisions of the Minister of Justice for refusal to enter the declared circumstances or for deletion of the entry of a non-profit corporate body for carrying out socially useful activity shall be subject to appeal before the Supreme Administrative Court within 14 days from their announcement.
(2) If the refusal of entry, respectively the deletion are revoked the entry shall be made ex-officio.
(3) The enacted refusals of entry and deletion of the entry shall be indicated ex-officio by the court of registration of the non-profit corporate body for carrying out socially useful activity.

Chapter four.
BRANCHES OF FOREIGN NON-PROFIT CORPORATE BODIES (title amend., - SG 42/05)

Applicable Law for the Foreign non-profit corporate bodies
Art. 51. (repealed – SG 42/05)

Establishment of a Branch (title amend., - SG 42/05)
Art. 52. (1) (repealed – SG 42/05)
(2) A foreign non-profit corporate body can found a branch in the country if its purposes do not contradict the public order and the law in the Republic of Bulgaria.

Transitional and concluding provisions

§ 1. (1) The non-profit corporate bodies found by the date of enactment of this law shall retain their legal capacity of corporate bodies without registration according to this law.
(2) The non-profit corporate bodies wishing to be defines for carrying out socially useful activity must file an application for entry in the Central Register at the Ministry of Justice within three years from the enactment of the law. The status of non-profit corporate bodies for carrying out socially useful activity shall be acquired from the date of entry in the central register.
(3) The application must contain the circumstances subject to entry by the order of art. 45, para 2.
(4) (amend. SG 25/02) The associations and foundations found by the date of enactment of the law shall be obliged till December 2002 to bring their statutes or founding acts in compliance with the law.
§ 2. (1) (prev. § 2 - SG 41/01, amend. SG 120/02; suppl. – SG 42/09) The organisations having the purpose of carrying out political, trade unionist and activity, inherent to religion, as well as cultural clubs, shall be settled by an individual law.

(2) (New, SG 41/01) Until the enactment of the law under para 1 the registration of new trade union organisations, the entry of amendments of circumstances subject to registration regarding corporate bodies of existing trade union organisations, as well as the related court proceedings, shall be carried out by the order of chapter one. The court shall enter in the register the data under art. 18, para 1, item 1 - 3, 5 - 7 and 9 of the law.

§ 3. This law revokes art. 134 - 154 of the Law for the persons and the families (prom., SG 182 of 1949).


§ 5. (1) Terminated are all non-profit associations and all foundations entered in whose statutes or founding acts, by the enactment of this law, is that they have the goals or the task of assisting the Bulgarian Communist Party, the Fatherland Front, The Dimitrov Communist Youth Union and their legal successors.

(2) The court shall announce the termination, upon request of the prosecutor of every interested persons and shall appoint liquidators.

(3) The liquidation shall be carried out by the order of the Commercial Law and shall be concluded within 6 months from the appointment of the liquidators.

(4) The property, remaining after the indemnification of the creditors, shall be submitted to the state. It can be submitted by the order of art. 44 to other non-profit corporate bodies for carrying out socially useful activity.

§ 6. The law shall enter into force on January 1, 2001 and its fulfilment is assigned to the Minister of Justice.

The law was adopted by the 38th National Assembly on September 21, 2000 and was affixed with the official seal of the National Assembly.

Transitional and concluding provisions
To THE LAW OF AMENDMENT AND SUPPLEMENTATION OF THE LAW OF THE CORPORATE INCOME TAX LEVYING
(PROM. SG 102/05, IN FORCE FROM 20.12.2005)

§ 36. The law shall enter in force from 1st of January 2006, except § 30, item 13 and § 33, which shall enter into force on the day of their promulgation in the State Gazette.

Transitional and concluding provisions
TO THE TAX-INSURANCE PROCEDURE CODE
(PROM. – SG 105/05, IN FORCE FROM 01.01.2006)

§ 88. The code shall enter in force from the 1st of January 2006, except Art. 179, Para 3, Art.
183, Para 9, § 10, item 1, letter "e" and item 4, letter "c", § 11, item 1, letter "b" and § 14, item 12 of the transitional and concluding provisions which shall enter in force from the day of promulgation of the code in the State Gazette.

**Transitional and concluding provisions**

**TO THE ADMINISTRATIVE PROCEDURE CODE**

(PROM. – SG 30/06, IN FORCE FROM 12.07.2006)

§ 142. The code shall enter into force three months after its promulgation in State Gazette, with the exception of:

1. division three, § 2, item 1 and § 2, item 2 – with regards to the repeal of chapter third, section II "Appeal by court order", § 9, item 1 and 2, § 15 and § 44, item 1 and 2, § 51, item 1, § 53, item 1, § 61, item 1, § 66, item 3, § 76, items 1 – 3, § 78, § 79, § 83, item 1, § 84, item 1 and 2, § 89, items 1 - 4§ 101, item 1, § 102, item 1, § 107, § 117, items 1 and 2, § 125, § 128, items 1 and 2, § 132, item 2 and § 136, item 1, as well as § 34, § 35, item 2, § 43, item 2, § 62, item 1, § 66, items 2 and 4, § 97, item 2 and § 125, item 1 – with regard to the replacement of the word "the regional" with the "administrative" and the replacement of the word "the Sofia City Court" with "the Administrative court - Sofia", which shall enter into force from the 1st of May 2007;

2. paragraph 120, which shall enter into force from the 1st of January 2007;

3. paragraph 3, which shall enter into force from the day of the promulgation of the code in State Gazette.

**Transitional and concluding provisions**

**TO LAW OF AMENDMENT AND SUPPLEMENT OF THE LAW FOR THE NON-PROFILE CORPORATE BODIES**

(PROM. – SG 79/06)

§ 12. The non-profit corporate bodies, determined for carrying out socially useful activity, which are not entered in the Central register at the Ministry of Justice, shall submit an application for registration in one year term from entry into force of this law.