

2018 Amendments to the Voluntary Organisations Act

(Cap. 492 of the Laws of Malta)



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Categories of Voluntary Organisations (Article 2)

- Government Organisations
- Religious Organisations
- Political Organisations

Voluntary
Organisations
Amendments
Act of 2018



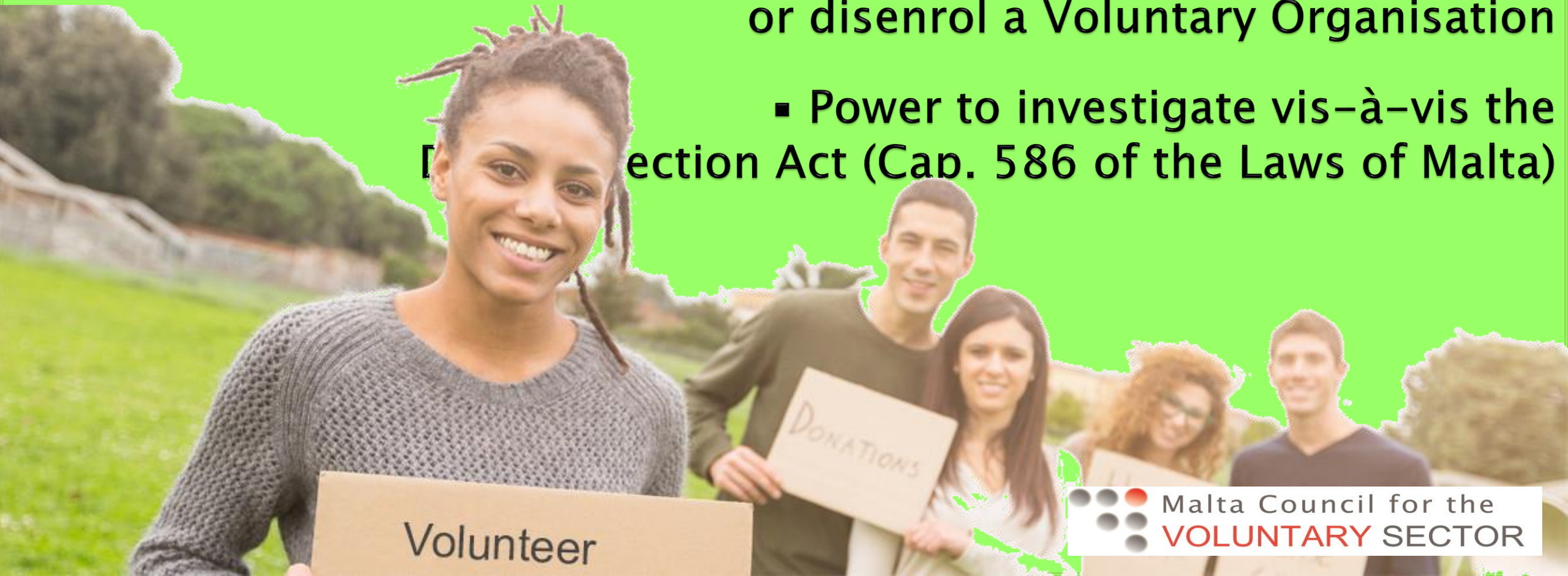
Incorporation of new definitions (Article 2)

- Lawful Purpose
- Market Levels and Market Conditions
- Permissible Private Benefit



Powers of the Commissioner (Articles 13, 19 & 34)


- Power to cancel the enrolment of or disenrol a Voluntary Organisation
- Power to investigate vis-à-vis the Protection Act (Cap. 586 of the Laws of Malta)



Voluntary Organisations Amendments Act of 2018

Legal Personality (Articles 35 & 36)

- Legal Personality



Article 28 (35) (1) There shall be a body, to be known as the Malta Council for the Voluntary Sector, which shall have a distinct legal personality... to promote the voluntary sector, provide a forum for the voluntary sector and a platform from which to develop co-operation between voluntary organisations and the Government and co-operation between voluntary organisations amongst themselves.

Voluntary Organisations Amendments Act of 2018

Composition of the Council

Article 28 (35) (4) (a) The six (6) members of the Council who are elected directly by the voluntary organisations enrolled with the Commissioner for Voluntary Organisations shall be representative of the following sectoral groups: ...Social and Humanitarian Sector; Health and Disability; Education, Youth and Sports; Environmental and the Animal Welfare; Arts and Culture; and Gozo.



Voluntary Organisations Amendments Act of 2018

The Concept of Mandatory Enrolment (New Article 12A–G)

Article 12B (1) “Any voluntary organisation shall be required to enrol under this Act in the following cases:

- (a) makes ... public collections; or
- (b) receives ... grants, sponsorships or other financial aid from the Government ...; or
- (c) ...beneficiary of any policies supporting voluntary action ... by the Government ...; or
- (d) receives ... exemptions, privileges or other entitlements in terms of any law ...;
- (e) ... has an income of more than ... (€25,000) in any one year or has an annual income of more than ... (€5,000) for three consecutive years;
- (f) ... but it has capital assets of a value exceeding ... (€500,000) ...;”



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Who Can Enrol?

Article 2 (c) “Provided that, on a local level, such market levels and conditions shall be applicable:

(i) in the case of voluntary organisations with a generated revenue and income of less than fifty thousand euro (€50,000), these shall be made subject to Category 1 enrolment organisations in terms of the Voluntary Organisations (Annual Returns and Annual Accounts) Regulations;

(ii) in the case of voluntary organisations with a generated revenue and income exceeding fifty thousand euro (€50,000) but less than two hundred fifty thousand euro (€250,000), these shall be made subject to the General Accounting Principles for Small and Medium-Sized Entities (GAPSME) in terms of Accountancy Profession (General Accounting Principles Medium-Sized Entities) Regulations and shall apply without prejudice to the

(iii) Voluntary Organisations (Annual Returns and Annual Accounts) Regulations; and

(iii) in the case of voluntary organisations with a generated revenue and income exceeding two hundred fifty thousand euro (€250,000), these shall be made subject to full audit by an auditor and the International Financial Reporting Standards (IFRS) shall apply.”



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Participation of Young People 16+

Article 17 (3) "...minors who have attained the age of sixteen (16) years shall be eligible to administer an organisation and shall be vested with any rights pertaining to it and, or resulting therefrom."





THANK YOU