

Decree-law n° 2011-88 dated 24 September 2011, organizing the associations.

The President of the Republic by interim,

On proposal from the higher authority for the achievement of the revolution objectives, political reform and democratic transition,

Having regard to the organic law n° 93-80 dated 26 July 1993, relating to the installation of non governmental organizations in Tunisia,

Having regard to law n° 59-154 dated 7 November 1959, relating to the associations,

Having regard to law n° 68-8 dated 8 March 1968, organizing the court of auditors, all amending and completing texts,

Having regard to decree-law n° 2011-6 dated 18 February 2011, establishing the high authority for the achievement of the revolution objectives, political reform and democratic transition,

Having regard to decree-law n° 2011-14 dated 23 March 2011, relating to the temporary organization of public authorities,

Having regard to decree n° 70-118 dated 11 April 1970, organizing the departments of the Prime Ministry, all amending and completing texts,

Having regard to the deliberation of the Council of Ministers,

Enacts the following decree-law:

Chapter One

General Principles

Article one - The decree-law herein guarantees the freedom to form associations, to adhere to it, to exercise activities and strengthening the role of the organizations of civil society as well as their development and the respect of their independence.

Art. 2 - The association is an agreement by which two or more people work in a permanent way, to achieve objectives other than the realization of benefit.

Art. 3 – Within the framework of their status, activities and financing, the associations respect the principles of the State of law, democracy, plurality, the transparency, equality and the human rights as defined by the International conventions ratified by the Republic of Tunisia.

Art. 4 - It is prohibited to the association:

First: to rely in its status or statements or programs or activities on the incentive to violence, hatred, intolerance and discrimination based on the religion, sex or region.

Second: to carry on commercial activities in order to distribute funds to the benefit of its members in their personal interest or to be used with the aim of tax avoidance,

Third: to collect funds in order to support political parties or independent candidates for national, regional, local elections or to provide them a material aid. This prohibition does not include the right of the association to express its political opinions and its positions relative to public opinion affairs.

Art. 5 – The association has the right:

First: to obtain information,

Second: to evaluate the role of the State institutions and to formulate proposals in order to improve their output,

Third: to organize meetings, demonstrations, congress, workshops and any other civil activity,

Fourth: to publish reports and informations, edit publications and proceed to the opinion polls.

Art. 6 -It is prohibited for the public authorities to impede or slow down the activity of associations in a direct or indirect way.

Art. 7 –The State takes all necessary measures guaranteeing to any individual his protection by the relevant authorities against any violence,threatens, revenge, prejudicial discrimination of fact or law,pressure or any other abusive measure following the legitimate exercise of his rights provided for by the decree-law herein.

Chapter II

The constitution of associations and their management

Art. 8 -**First:** Any natural person, Tunisian or foreign resident in Tunisia, has the right to form an association or to adhere to it or to withdraw from it in accordance with the provisions of the decree-law herein.

Second: The founder natural person should not have less than sixteen (16) years.

Art. 9 - The association founders and leaders cannot be in charge of responsibilities within the central bodies directing the political parties.

Art. 10 - **Firstly:** the formation of associations is governed by the declaration regime.

Secondly: the persons wishing to form an association shall address to the general secretary of the government a registered letter with acknowledgement of receipt including:

a-A declaration indicating the name of the association, its object, its objectives, its headquarters and the headquarters of its subsidiaries if they exist.

B * A copy of the national identity card of the Tunisian natural persons founders of the association and if necessary, a copy of the identity card of the tutor.

* A copy of the residence permits for foreigners.

C- The status in two copies signed by the founders or their representatives. The status shall include the following mentions:

1-The official name of the association in Arabic and if necessary, in foreign language.

2-The address of the association principal headquarter.

3-A presentation of the association objectives as well as the means of their realization.

4- The conditions of membership, the cases of its extinction, as well as the rights and obligations of the members.

5-The presentation of the organization chart of the association, the retained election method and the prerogatives of each one of its bodies.

6- The determination of the body which holds within the association, the prerogative of amendment of the internal regulation and decision-making concerning dissolution, fusion or the scission.

7- The determination of the modes of the settlement decision-making of the disputes.

8-The amount of the monthly or annual contribution if there are some.

Thirdly: A bailiff checks, at the time of the letter sending, the existence of the data referred to above, and draws up of it minutes in two copies which he gives to the representative of the association.

Art. 11 - **Firstly:** At the time of reception of the acknowledgement of receipt, the association representative deposits in a deadline not exceeding seven (7) days, an announcement in The Official Printing Office of the Republic of Tunisia indicating the name of the association, its object, its objectives, and its headquarter, accompanied with a copy of the above-mentioned minutes.

The Official Printing Office of the Republic of Tunisia imperatively publishes the announcement in the Official Gazette within a deadline of fifteen (15) days as from the day of its deposit.

Secondly: The non return of the acknowledgement of receipt in the thirty (30) days following the letter sending referred to above is worth reception.

Art. 12 - The association is deemed legally formed as from the day of sending of the letter mentioned in article ten (10) and acquires the legal entity starting from the date

of publication of the announcement in the Official Gazette of the Republic of Tunisia.

Art. 13 – The legally formed associations have the right to institute legal proceedings, acquire, and manage their resources and assets. The association may also accept the assistances, gifts, donations and legacies.

Art. 14 - Any association has the right to constitute civil party or bring proceedings referring to acts concerned with its object and its objectives provided for by its status. Nevertheless, if the acts are made against determined persons, the association may bring these proceedings only if it is elected by it by the latter and this, in writing explicitly.

Art. 15 - The founders, leaders, employees and members of the association are not held personally of the legal obligations of association. The association creditors may not claim to them the repayment of the credits from their own assets.

Art. 16 - The association leaders inform the general-secretary of the Government, by registered letter with acknowledgement of receipt of any amendment made to the association status within a maximum deadline of one month as from the decision-making of amendment. The amendment is communicated to the public through the written media and on the electronic site of association if there are some.

Art. 17 - Without prejudice to the provisions of the decree-law herein, the association fixes its own conditions of membership. The association member shall:

Firstly: be of Tunisian nationality or be resident in Tunisia.

Secondly: have thirteen (13) years old.

Thirdly: accept in writing the status of the association.

Fourthly: pay the contribution amount to the association.

Art. 18 - The association members and its employees cannot take part in the development or the decision-making which may cause conflict between their personal or functional interests and those of the association.

Art. 19 - **Firstly:** The association status imperatively set the methods of provisional suspension of its activity or its dissolution.

Secondly: The association status set the rules of liquidation of its assets and the funds belonging to it in the event of voluntary dissolution provided for by its status.

Chapter III

The foreign associations

Article 20 - Is deemed foreign association any subsidiary of an association formed in accordance with the legislation of another State. The subsidiary of foreign association in Tunisia is formed in accordance with the provisions of the decree-law herein.

Art. 21 - **Firstly:** The foreign association representative addresses to the general-secretary of the

government a registered letter with acknowledgement of receipt including:

1- The name of the association.

2-The address of the principal headquarter of the subsidiary of the association in Tunisia.

3-A presentation of the activities which the subsidiary of the association wishes to exercise in Tunisia.

4- The names and addresses of the Tunisian leaders or foreign residents in Tunisia of the subsidiary of the foreign association.

5-A copy of the identity card of the Tunisian leaders and a copy of the residence permit or passport of the foreign leaders.

6-Two copies of the status signed by the founders or their representatives.

7 –An official document proving that association mother is legally formed in its country of origin.

Secondly: The information and documents mentioned in first paragraph of the article herein shall be translated in Arabic by a sworn interpreter.

Thirdly: A bailiff checks at the time of sending the letter, the existence of the data referred to above and draws up of them minutes in two copies which he transmits to the association representative.

Art. 22 - **Firstly:** In the event of manifest contradiction between the status of the foreign association and the provisions of articles 3 and 4 of the decree-law herein, the general-secretary of the Government may, by justified decision, refuse to register the association, and this, within thirty (30) days as from the date of reception of the letter mentioned in first paragraph of article 21.

The leaders of the subsidiary of the foreign association in Tunisia may dispute the legality of the decision of refusal of registration and this in accordance with the procedures in force as regards the abuse of power in accordance with law n° 72-40 dated 1st June 1972 relating to the administrative tribunal.

Secondly: At the time of reception of the acknowledgement of receipt or the notification of the final stop returned by the administrative tribunal and bearing cancellation of the refusal decision, the representative of the subsidiary of the foreign association deposits, in a deadline not exceeding seven (7) days, an announcement in The Official Printing Office of the Republic of Tunisia, indicating the name, the object, the objectives and the headquarter of the association, accompanied by a copy of the minutes mentioned in paragraph 3 of article 21 or of the above indicated decision.

The Official Printing Office of the Republic of Tunisia publishes the announcement in the Official Gazette of the Republic of Tunisia within fifteen (15) days as from the day of its deposit.

Art. 23 - **Firstly:** At the time of reception of the acknowledgement of receipt, the foreign association

representative deposits, in a deadline not exceeding sept (7) days, an announcement in The Official Printing Office of the Republic of Tunisia, indicating the name, the object, the objectives and the headquarter of the association, accompanied by a copy of the minutes above indicated. The Official Printing Office of the Republic of Tunisia imperatively publishes the announcement in the Official Gazette of the Republic of Tunisia within fifteen (15) days as from the day of its deposit.

Secondly: The non-return of the acknowledgement of receipt in the thirty (30) days which follow the sending of the letter above mentioned is worth reception.

Art. 24 – The foreign association may form subsidiaries in Tunisia in accordance with the provisions of the decree-law herein.

Art. 25 - With the exception of the provisions of the chapter herein, the foreign associations are subjected to the same regime as the national associations.

Chapter IV

The network of associations

Art. 26 - Two or several associations may form a network of associations.

Art. 27 - The representative of the network addresses to the general-secretary of government a registered letter with acknowledgement of receipt including:

1-The formation declaration.

2-The network status.

3-A copy of the announcement of formation of associations forming the network.

A bailiff checks at the time of sending the letter, the existence of the data referred to above and draws up of it minutes in two copies which he transmits to the network representative.

Art. 28 - **Firstly:** At the time of reception of the acknowledgement of receipt, the foreign association representative deposits, in a deadline not exceeding seven (7) days, an announcement in the Official Printing Office of the Republic of Tunisia, indicating the name, the object, the objectives and the headquarters of the network accompanied by a copy of the minutes above indicated. The Official Printing of the Republic of Tunisia imperatively publishes the announcement in the Official Gazette of the Republic of Tunisia within fifteen (15) days as from the day of its deposit.

Secondly: The non-return of the acknowledgement of receipt in the thirty days which follow the sending of the letter above mentioned is worth reception.

Art. 29 -The network acquires a legal entity distinct from those of the associations which form it.

Art. 30 - The network may accept the adhesion of the subsidiaries of foreign associations.

Art. 31 - With the exception of the provisions of the chapter herein, the network is subjected to the same regime applicable to national associations.

Chapter IV

Fusion and Dissolution

Art. 32 - **Firstly:** Associations having similar or close objectives may fuse and form only one association, and this, in accordance with the status of each one of them.

Secondly: The procedures of fusion and formation of the new association are provided for by the provisions of the decree-law herein.

Art. 33 - **Firstly:** The dissolution of the association is either voluntary by decision of its members in accordance with the status, or legal under the terms of judgement of the court.

Secondly: If the association makes the dissolution decision, it is held to inform the general-secretary of Government by registered letter with acknowledgement of receipt, and this, in the thirty (30) days which follow the decision-making date of dissolution, and designate an official liquidator.

Thirdly: In the event of legal dissolution, the court carries out the designation of a liquidator.

Fourthly: To fulfill the requirements of liquidation, the association presents a state of its movable and immovable assets which shall be retained to discharge its obligations. The remainder shall be distributed in accordance with the status of association except if these assets come from assistances, gifts, donations and legacies. In this case, they shall be allotted to another association having similar objectives and designated by the relevant body of the association

Chapter VI

Financial provisions

Article 34 - The association resources are composed of:

- 1-Contributions of its members,
- 2-Public aid,
- 3- Gifts, donations and legacies of national or foreign origin,
- 4-Receipts resulting from its assets, activities and projects.

Art. 35 - It is prohibited for associations to accept assistances, gifts or donations emanating from States having no diplomatic relations with Tunisia or from organizations defending the interests and the policies of these States.

Art. 36 - The State shall allocate the necessary funds of the budget for sustain and support of the associations and this, on the basis of the competence, projects and activities. The criteria of public financing are fixed by decree.

Art. 37 - **Firstly:** The association is held to devote its resources to the activities necessary to the realization of its objectives.

Secondly: The association may participate in the invitations to tender announced by the public authorities,

provided that the necessary materials or services required in the invitation to tender concern its activity.

Thirdly: the association has the right to possess the necessary buildings for the establishment of its headquarters and its subsidiaries headquarters or a local intended for the meetings of its members or at the realization of its objectives in accordance with the law.

Fourthly: The association has the right to assign according to law, any building which is no longer necessary for the realization of its objectives. The product of the building transfer constitutes a resource for the association.

Art. 38 - **Firstly:** all financial transactions of receipt or expenditure of the association, are carried out by transfers or bank or postal checks if their value exceeds five hundred (500) dinars. The fragmentation of the receipts or expenditure with the aim of avoiding the exceeding of the above-indicated value, is not allowed.

Secondly: the bank or postal accounts of the associations may be frozen only by court order.

Chapter VII

Registers and verification of accounts

Article 39 - **Firstly:** The association holds an accountancy in accordance with the corporate accounting system provided for by law n° 96-112 dated 30 December 1996 relating to the corporate accounting system.

Secondly: The specific accounting standards to the associations are fixed by order of the Minister of Finance.

Art. 40- The association and its subsidiaries also hold the following registers:

Firstly: A register of the members in which are consigned the names of the association members, their addresses, their nationalities, their ages and their professions.

Secondly: A register of the deliberations of the association management bodies.

Thirdly: A register of the activities and projects, in which is consigned the nature of the activity or project.

Fourthly: A register of the assistances, gifts, donations and legacies by distinguishing those which are in kind among those incash, those which are of public origin of those of private origin and those of national origin of those of foreign origin.

Art. 41 -The association publishes the data concerning the assistances, gifts, and donations of foreign origin and indicates their source, their value and their object in one of the written medias and on the electronic site of the association if there are some and this, within a deadline of one month as from the date of their request or reception decision. It informs of it the general-secretary of Government by registered letter with acknowledgement of receipt within the same deadline.

Art. 42 - The association preserves its financial documents and registers for a period of ten (10) years.

Art. 43 - **Firstly:** any association whose annual resources exceed one hundred thousand (100.000) dinars, shall designate a statutory auditor chosen among the chartered accountants registered in the table of the order of chartered accountants of Tunisia or registered in the table of the company of Tunisian accountants in the sub-section of the "accountancy technicians".

Secondly: any association whose annual resources exceed one million (1.000.000) dinars shall designate one or more statutory auditors among those who are registered in the table of the order of chartered accountants of Tunisia.

Thirdly: The ordinary general meeting of the association appoints one or more statutory auditors for a non renewable duration of three years.

Fourthly: The mission of control of the associations accounts is carried out according to standards set by the order of chartered accountants of Tunisia.

Fifthly: The statutory auditor submits his report to the general-secretary of Government as well as to the president of the management committee of the association within a deadline of one month as from the date of presentation of the association financial statements. If we are in the presence of several statutory auditors and in the event of divergence of their opinions, they work out a joint report comprising the opinion of each one of them.

Sixthly: The fees of the statutory auditors are the responsibility of the association. They are fixed by reference to the fee stable applicable to the auditors of enterprises in Tunisia.

Seventhly: In the light of the report of the accounts control, the ordinary general meeting approves the financial statements of the association or refuses to approve them. In the event of refusal, the provisions of chapter VIII of the decree-law herein are applicable.

Eighthly: The association publishes its financial statements accompanied by the report of the accounts audit in one of the written media or on the electronic site of the association, and this, within a deadline of one month as from the date of approval of these financial statements.

Art. 44 - Any association benefiting from public financing submits to the court of auditors an annual report including a detailed description of its financing sources and its expenditure.

Chapter VIII

Sanctions

Art. 45 -For any infringement of the provisions of articles 3, 4, 8 secondly, 9, 10 secondly, 16, 17, 18, 19, 27, 33 secondly and fourthly, 35, 37 firstly, 38 firstly, 39 firstly, 40 fourthly, 41, 42, 43 and 44, the association incurs sanctions in accordance with the following procedures:

Firstly: The formal notice:

The general-secretary of the Government establishes the committed infringement and gives notice to the association

on the need for curing it within a deadline not exceeding thirty (30) days as from the date of notification of the formal notice.

Secondly: The suspension of the activity of the association:

If the infringement has not ceased within the deadline mentioned in the first paragraph of the article herein, the president of the court of first instance of Tunis, decides by ordinance on request presented by the general-secretary of government, the suspension of the activities of the association for a duration not exceeding thirty (30) days. The association may bring proceedings against the decision of suspension of activity in accordance with the procedures of summary procedure.

Thirdly: The Dissolution:

It is pronounced by a judgement of the court of first instance of Tunis at the request of the general-secretary of Government or of whoever having interest and this, if the association has not ceased the infringement in spite of its notice, the suspension of its activity and the exhaustion of the grounds for proceedings against the decision of suspension of activity.

The legal procedures relating to the association dissolution and the liquidation of its assets are governed by the provisions of the code of civil and commercial procedures.

Chapter IX

Transitional and final provisions

Article 46 -Are repealed, the law n° 59-154 dated 7 November 1959, relating to the associations and the organic law n° 93-80 dated 26 July 1993 relating to the installation of the non governmental organizations in Tunisia.

Art. 47 - The provisions of the decree-law herein are not applicable to the associations subjected to particular legal system.

Art. 48 -The provisions of second chapter of the decree-law herein relating to the constitution are not applicable to the associations and non governmental organizations legally established in Tunisia at the date of entry into force of the decree-law herein.

However, they shall conform to the provisions of the decree-law herein, except for the provisions relating to the constitution, within a deadline of one year as from the date of entry into force of the decree-law herein.

Art. 49 - The decree-law herein shall be published in the Official Gazette of the Republic of Tunisia and enters into force as from the date of its publication.

Tunis, 24 September 2011.

The President of the Republic by interim

Fouad Mebazaâ