

PROCEEDS OF CRIME ORDINANCE, 2026

NON-PROFIT ORGANISATION REGULATIONS, 2026

(Section 162)

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ST HELENA



PROCEEDS OF CRIME ORDINANCE, 2026

NON-PROFIT ORGANISATION REGULATIONS, 2026

In exercise of the powers conferred by section 162 of the Proceeds of Crime Ordinance, 2026, the Governor on the advice of the Executive Council makes the following Regulations:

PART 1 PRELIMINARY

1. Citation and commencement

These Regulations may be cited as the Non-Profit Organisation Regulations, 2026 and come into force on the day on which the Proceeds of Crime Ordinance, 2026 comes into force.

2. Interpretation

(1) In these Regulations—

“commencement date” means the date these Regulations come into force;

“designated class” means a class of non-profit organisations for the time being specified in Schedule 1;

“the Ordinance” means the Proceeds of Crime Ordinance, 2026;

“registered NPO” means an NPO registered under Part 3;

“responsible officer”, in relation to an NPO, means—

- (a) a member of its governing body,
 - (b) a trustee of the NPO, or
 - (c) a person concerned in the management of the NPO or the control of its funds.
- (2) For the purposes of these Regulations, an NPO operates in St Helena if it—
- (a) is established or administered in St Helena, or
 - (b) raises or disburses funds in St Helena.

3. NPO Supervisor

The Regulatory Authority is specified as the supervisory authority for non-profit organisations for the purposes of section 161 of the Ordinance and of the definition of “NPO Supervisor” in section 2 of the Ordinance.

PART 2 RISK ASSESSMENT AND DESIGNATION

4. Risk assessment of the non-profit organisation sector

- (1) The NPO Supervisor must—
- (a) take reasonable steps to identify the organisations operating in St Helena that fall within the definition of “non-profit organisation” in section 2 of the Ordinance, and
 - (b) assess the nature and extent of the terrorist financing risks to which those organisations are exposed, including the ways in which they may be abused for terrorist financing.
- (2) The NPO Supervisor must review the assessment—
- (a) at intervals of not more than three years, and
 - (b) whenever it becomes aware of a material change in the terrorist financing risks to which non-profit organisations in St Helena are exposed.
- (3) In carrying out or reviewing an assessment, the NPO Supervisor must—
- (a) use all relevant and reliable sources of information available to it, and
 - (b) engage, in the manner it considers appropriate, with non-profit organisations and with any public officer or public body holding relevant information.
- (4) An assessment or review under this regulation may be carried out in the form and manner the NPO Supervisor considers appropriate.
- (5) The NPO Supervisor must give the Governor a report of the outcome of each assessment and review.

5. Tiers of non-profit organisations

- (1) For the purposes of these Regulations there are three tiers of non-profit organisations: Tier 1, Tier 2 and Tier 3.
- (2) A registered NPO falls within Tier 2 or Tier 3 if it belongs to a designated class specified in Schedule 1 as falling within that tier.
- (3) Every other registered NPO falls within Tier 1, including a registered NPO in respect of which no assessment under regulation 4, and no designation under regulation 6, has been made.
- (4) A registered NPO that belongs to two or more designated classes falling within different tiers falls within the highest of those tiers.
- (5) A class of non-profit organisations may be designated under regulation 6—
 - (a) as falling within Tier 2, only if NPOs of the class present a medium terrorist financing risk, and
 - (b) as falling within Tier 3, only if NPOs of the class present a high terrorist financing risk.
- (6) For the purposes of paragraph (5), and in deciding whether to designate a class under regulation 6, regard must be had to—
 - (a) the nature of the purposes for which NPOs of the class are established and of the activities they carry on,
 - (b) the extent to which NPOs of the class raise funds from, or disburse funds to or for the benefit of, persons outside St Helena,
 - (c) the value of the funds NPOs of the class raise or disburse,
 - (d) the channels through which NPOs of the class distribute funds and the persons whom their activities are intended to benefit,
 - (e) the findings of the most recent assessment or review under regulation 4, and
 - (f) the need for the obligations applying to NPOs of a class to be proportionate to the terrorist financing risk they present.

6. Designation of classes

- (1) A class of non-profit organisations is designated as falling within Tier 2 or Tier 3 by being specified in Schedule 1 as falling within that tier.
- (2) A class of non-profit organisations may be defined in Schedule 1 by reference to any characteristic, including—
 - (a) the nature of the purposes for which NPOs of the class are established or of the activities they carry on,
 - (b) whether NPOs of the class raise funds from, or disburse funds to or for the benefit of, persons outside St Helena,
 - (c) the legal form of NPOs of the class, and

(d) the value of the funds NPOs of the class raise or disburse in a year.

7. Individual tier determinations

- (1) The NPO Supervisor may, by written notice, determine that a registered NPO named in the notice is to be treated for the purposes of these Regulations as falling within Tier 2 or Tier 3 if satisfied, having regard to the matters set out in regulation 5(6), that the NPO presents a significantly higher terrorist financing risk than is presented by NPOs within the tier within which it would otherwise fall.
- (2) A determination may place an NPO only within a higher tier than the tier within which it would otherwise fall.
- (3) Before making a determination, the NPO Supervisor must give the NPO written notice of the proposed determination and the reasons for it, must allow the NPO at least 28 days to make representations, and must consider any representations made.
- (4) The NPO Supervisor must give the NPO written notice of a determination, stating the reasons for it and the right of appeal under section 164 of the Ordinance, and, while the determination is in force, the register must record the tier stated in the determination as the tier within which the NPO falls.
- (5) The NPO Supervisor must revoke a determination, by written notice to the NPO, if satisfied that the grounds for it have ceased to exist.

8. Application of Part 4

- (1) Part 4 applies to every registered NPO and applies to the NPO according to the tier within which the NPO falls under regulation 5.
- (2) But Part 4 does not apply to a registered NPO if—
 - (a) the funds it raised, and the funds it disbursed, in the year ending with the previous 31 March each did not exceed £5,000,
 - (b) it is not administered from outside St Helena, and
 - (c) it does not disburse funds to, or for the benefit of, persons outside St Helena.
- (3) Paragraph (2) does not apply while a determination under regulation 7 is in force in respect of the NPO.

PART 3 REGISTRATION

9. Requirement to register

- (1) An NPO operating in St Helena must be registered by the NPO Supervisor in the register maintained under regulation 12.
- (2) An NPO that begins to operate in St Helena after the commencement date must apply for registration before the end of the period of three months beginning with the day on which it begins to operate.
- (3) An NPO commits an offence if it operates in St Helena—
 - (a) without being registered—
 - (i) after the end of the period applying to it under paragraph (2) or paragraph 2 of Schedule 4, otherwise than while an application for registration made within that period is pending, or
 - (ii) after a cancellation of its registration takes effect, or
 - (b) while its registration is suspended under regulation 15.

Penalty: A fine of £10,000.

10. Application for registration

- (1) An application for registration must be made to the NPO Supervisor in the form and manner (if any) specified by the NPO Supervisor.
- (2) The application must state—
 - (a) the name of the NPO and any other name under which it operates,
 - (b) the address of its principal place of activity in St Helena and an address for service,
 - (c) the purposes for which it is established,
 - (d) a description of its activities, including any activity carried on, and any funds raised or disbursed, outside St Helena,
 - (e) the name and address of each responsible officer, and
 - (f) the date on which its financial year ends, if it has one.
- (3) The application must be accompanied by—
 - (a) a copy of the NPO's governing document, if it has one, and
 - (b) the application fee (if any) payable under regulation 16.
- (4) Where the applicant is registered as a charitable organisation under the Charities Ordinance, 2005, the NPO Supervisor may accept particulars registered under that Ordinance in satisfaction of a requirement of paragraph (2) or (3) if the applicant confirms in the application that those particulars remain accurate.

- (5) The NPO Supervisor may require an applicant to provide any further information or document reasonably required to determine the application.
- (6) Before refusing an application, the NPO Supervisor must—
 - (a) give the applicant written notice of the intended refusal and the reasons for it,
 - (b) allow the applicant at least 28 days to make representations, and
 - (c) consider any representations made.

11. Determination of application

- (1) The NPO Supervisor must grant an application for registration if satisfied that—
 - (a) the applicant is a non-profit organisation,
 - (b) the application complies with regulation 10,
 - (c) the information provided in or with the application is accurate, and
 - (d) no ground for refusal under paragraph (2) exists.
- (2) The grounds for refusal are that—
 - (a) the applicant is, or on registration would be, involved in or exploited for terrorist financing, or
 - (b) a responsible officer of the applicant is not a fit and proper person, determined in accordance with the criteria under paragraph (5).
- (3) In determining whether an applicant would, on registration, be involved in or exploited for terrorist financing, the NPO Supervisor must have regard to—
 - (a) any previous involvement of the applicant in, or exploitation of the applicant for, terrorist financing, and
 - (b) any measures the applicant has taken to prevent involvement or exploitation of that kind, including measures taken in response to any previous involvement or exploitation.
- (4) If not satisfied as mentioned in paragraph (1), the NPO Supervisor must refuse the application.
- (5) The NPO Supervisor must issue criteria for determining whether a person is a fit and proper person to be a responsible officer of an NPO and must publish the criteria in the Gazette.
- (6) The NPO Supervisor must determine an application for registration as soon as reasonably practicable.
- (7) If the NPO Supervisor has not determined an application before the end of the period of three months beginning with the day on which it receives the application, it must give the applicant written notice stating why the application has not been determined and the period within which the NPO Supervisor expects to determine it.

- (8) The NPO Supervisor must give the applicant written notice of the determination of the application and, in the case of a refusal, the notice must state—
 - (a) the reasons for the refusal, and
 - (b) the right of appeal under section 164 of the Ordinance.
- (9) Registration takes effect on the date stated in the notice.

12. Register of non-profit organisations

- (1) The NPO Supervisor must maintain a register of registered NPOs.
- (2) The register must record, for each registered NPO—
 - (a) its name and any other name under which it operates,
 - (b) its address for service,
 - (c) its purposes,
 - (d) the date of its registration,
 - (e) the tier within which it falls, and
 - (f) any other particulars the NPO Supervisor considers appropriate.
- (3) The NPO Supervisor must make available for public inspection the particulars recorded under paragraph (2)(a), (b), (c) and (d), but no others.

13. Notification of changes

- (1) A registered NPO must give the NPO Supervisor written notice of a change in a particular stated in or with its application for registration, or recorded in the register, before the end of the period of 28 days beginning with the day on which the change occurs.
- (2) An NPO commits an offence if, without reasonable excuse, it fails to comply with paragraph (1).

Penalty: A fine of £5,000.

14. Cancellation of registration

- (1) The NPO Supervisor must cancel the registration of a registered NPO if satisfied that the NPO—
 - (a) has ceased to exist or to operate in St Helena, or
 - (b) is not, or is no longer, a non-profit organisation.
- (2) The NPO Supervisor may cancel the registration of a registered NPO—
 - (a) at the NPO's written request, subject to paragraph (4),
 - (b) if the NPO has contravened a provision of these Regulations, or of the Non-Profit Organisation Directive, and the contravention is serious or persistent,

- (c) if the NPO Supervisor suspects, or has reasonable grounds to suspect, that the NPO is involved in, or is being or has been exploited for, terrorist financing, or
 - (d) if the NPO fails to comply with a requirement under paragraph (3),
 - (e) if the NPO has been convicted of a money laundering or terrorist financing offence, or
 - (f) if a forfeiture order or a recovery order under the Ordinance has been made against the NPO.
- (3) Where the NPO Supervisor is satisfied that a responsible officer of a registered NPO is not a fit and proper person, determined in accordance with the criteria under regulation 11(5), the NPO Supervisor may, by written notice, require the NPO to secure that the person ceases to be a responsible officer of the NPO before the end of a period stated in the notice.
- (4) The NPO Supervisor may refuse a request under paragraph (2)(a) if satisfied that cancellation would hinder an investigation under these Regulations or the taking of enforcement action under regulation 31.
- (5) Before cancelling a registration, other than under paragraph (1)(a) or at the NPO's request, the NPO Supervisor must give the NPO written notice of the proposed cancellation and the reasons for it and must allow the NPO at least 28 days to make representations.
- (6) The NPO Supervisor must consider any representations made before deciding whether to cancel the registration.
- (7) The NPO Supervisor must give the NPO written notice of a cancellation, stating the reasons for it and the right of appeal under section 164 of the Ordinance.
- (8) A cancellation takes effect on the date stated in the notice, which, in the case of a cancellation other than under paragraph (1)(a) or at the NPO's request, must not be earlier than the end of the period of 28 days beginning with the day on which the notice is given.

15. Suspension of registration

- (1) The NPO Supervisor may, by written notice to a registered NPO, suspend the NPO's registration if the NPO Supervisor suspects, or has reasonable grounds to suspect, that the NPO is involved in, or is being or has been exploited for, terrorist financing, and considers suspension necessary pending an investigation under these Regulations or a determination whether to cancel the registration.
- (2) A suspension takes effect when the notice is given, and the notice must state the reasons for the suspension and the right of appeal under section 164 of the Ordinance.

- (3) A suspension has effect for the period stated in the notice, which must not exceed three months, and the NPO Supervisor may, by further written notice, extend the suspension once, for a further period not exceeding three months.
- (4) The NPO may at any time make written representations to the NPO Supervisor for the revocation of the suspension, and the NPO Supervisor must consider any representations made.
- (5) The NPO Supervisor must revoke the suspension, by written notice to the NPO, if satisfied that the grounds for it have ceased to exist.
- (6) While a suspension is in force, the register must record the suspension.

16. Fees

- (1) The following fees are payable to the NPO Supervisor—
 - (a) an application fee of the amount specified in Schedule 2, payable on an application for registration,
 - (b) an annual fee of the amount specified in Schedule 2, payable by a registered NPO on the date specified in that Schedule, and
 - (c) any other fee specified in Schedule 2, payable in respect of the matter and on the date specified in that Schedule.
- (2) If a fee is not paid before the end of the period of 28 days beginning with the day on which it becomes payable, the NPO Supervisor may impose a late-payment penalty of the amount, or calculated at the rate, specified in Schedule 2.
- (3) An unpaid fee or late-payment penalty is recoverable by the NPO Supervisor as a civil debt.

PART 4 OBLIGATIONS OF NON-PROFIT ORGANISATIONS

17. Records and annual certification

- (1) A registered NPO must keep records sufficient to show and explain—
 - (a) the funds it raises, including the amounts raised and the source of any funds raised from a person outside St Helena, and
 - (b) the funds it disburses, including the amounts disbursed, the purposes for which they are disbursed and the identity of any person outside St Helena to whom, or for whose benefit, they are disbursed.
- (2) A record kept under paragraph (1) must be retained—

- (a) in the case of a record relating to funds raised or disbursed, for at least five years beginning with the end of the calendar year in which the funds were raised or disbursed, and
 - (b) in any other case, for at least five years beginning with the day on which the record ceases to be current.
- (3) The NPO must give the NPO Supervisor an annual certification, in respect of each year ending with 31 March, before the end of the period of 28 days beginning with the following 1 April, certifying—
 - (a) that it remains a non-profit organisation and, if it belongs to a designated class, that it continues to belong to that class,
 - (b) that the particulars recorded in the register in relation to it are accurate, and
 - (c) the name of each of its current responsible officers.
- (4) An NPO registered on or after 1 January in any year must give its first annual certification in respect of the period beginning with its registration and ending with 31 March in the following year.

18. Additional obligations: Tier 2 and Tier 3

- (1) An NPO within Tier 2 or Tier 3 must give the NPO Supervisor, with each annual certification, an annual return, in respect of the year (or, in the case of its first return, the period) to which the certification relates, stating—
 - (a) the total funds it raised in the year to which the return relates,
 - (b) the total funds it disbursed in that year,
 - (c) the principal purposes for which funds were disbursed, and
 - (d) the total funds raised from, and the total funds disbursed to or for the benefit of, persons outside St Helena.
- (2) An NPO within Tier 2 or Tier 3 must maintain arrangements, appropriate to its size and the complexity of its activities, for the control of the raising and disbursement of its funds, including arrangements for the authorisation of disbursements.

19. Additional obligations: Tier 3

- (1) An NPO within Tier 3 must—
 - (a) include in its annual return the further information (if any) specified by the NPO Supervisor,
 - (b) prepare annual financial statements for each of its financial years, containing the information, and complying with any requirements, specified by the NPO Supervisor in a notice published in the Gazette, and give them to the NPO Supervisor before the end of the period of six months beginning with the end of the financial year, and
 - (c) adopt and maintain written policies for its governance and financial control, including policies concerning—

- (i) the identification of the persons and bodies through which it disburses funds outside St Helena, and
 - (ii) the measures it takes to ensure that its funds reach their intended beneficiaries.
- (2) An NPO within Tier 3 must have a financial year, and must give the NPO Supervisor written notice of the date on which its financial year ends—
 - (a) before the end of the period of 28 days beginning with the day on which it begins to fall within Tier 3, and
 - (b) on any change to that date, before the end of the period of 28 days beginning with the day of the change.
- (3) If no notice under paragraph (2) is in effect, the NPO's financial year for the purposes of this regulation ends with 31 March.

20. Form and manner of certifications, returns and statements

A certification, return or financial statement under this Part must be in the form and manner (if any) specified by the NPO Supervisor.

PART 5 SUPERVISION, INFORMATION AND INVESTIGATION

21. Principles and functions of the NPO Supervisor

- (1) In performing its functions under these Regulations, the NPO Supervisor—
 - (a) must take a focused, proportionate and risk-based approach, informed by the most recent assessment or review under regulation 4,
 - (b) must not unduly disrupt or discourage legitimate NPO activity, and
 - (c) must seek to facilitate legitimate NPO activity, including the conduct of that activity through regulated financial and payment channels.
- (2) The functions of the NPO Supervisor include—
 - (a) monitoring the compliance of NPOs with these Regulations and the Non-Profit Organisation Directive,
 - (b) promoting accountability, integrity and public confidence in the administration and management of NPOs,
 - (c) undertaking outreach and educational programmes to raise and deepen awareness among NPOs and the donor community of the vulnerability of NPOs to abuse for terrorist financing and of the measures NPOs can take to protect themselves against abuse of that kind,
 - (d) working with NPOs to develop and refine best practices for addressing terrorist financing risks, and
 - (e) encouraging NPOs to conduct transactions through regulated financial and payment channels wherever feasible.

- (3) In monitoring compliance, the NPO Supervisor may examine any document given to it under these Regulations and, in the case of an NPO within Tier 3, may conduct an inspection at premises occupied by the NPO at reasonable times and on reasonable notice.
- (4) The NPO Supervisor may, by written notice, require an NPO within Tier 3 to have its financial statements for a financial year audited, or independently examined, by a person approved by the NPO Supervisor, if the NPO Supervisor has reasonable grounds to question whether the statements are accurate or complete or whether the NPO's funds are being applied for its purposes.
- (5) The NPO must give the NPO Supervisor the audited or examined statements, and the auditor's or examiner's report, before the end of a period stated in the notice, and the costs of the audit or examination are payable by the NPO.

22. Power to require information

- (1) The NPO Supervisor may, by written notice, require an NPO, or a responsible officer of an NPO, to provide information or documents reasonably required for the performance of the NPO Supervisor's functions under these Regulations.
- (2) The notice must specify a reasonable period for compliance.
- (3) Nothing in this regulation requires a person to provide privileged material.
- (4) A person commits an offence if the person fails, without reasonable excuse, to comply with a requirement under this regulation.

Penalty: A fine of £10,000.

23. Investigations

- (1) The NPO Supervisor may conduct, or may appoint an examiner to conduct, an investigation of an NPO if the NPO Supervisor has reasonable grounds to suspect that the NPO—
 - (a) has contravened these Regulations or the Non-Profit Organisation Directive, or
 - (b) is involved in, or is being or has been exploited for, money laundering or terrorist financing.
- (2) For the purposes of an investigation, the NPO Supervisor or the examiner may—
 - (a) require the NPO, or a responsible officer of the NPO, to produce documents and provide information relating to the administration and management of the NPO, including financial and programmatic information,
 - (b) require a responsible officer of the NPO to attend before the NPO Supervisor or the examiner and answer questions,

- (c) enter premises occupied by the NPO at reasonable times in order to inspect documents kept there,
 - (d) take copies of, and retain, documents produced under this regulation, and
 - (e) require a responsible officer or employee of the NPO, or another person associated with the NPO, to provide an explanation of a document produced under this regulation.
- (3) A dwelling may not be entered under these Regulations, whether under regulation 21(3) or paragraph (2)(c), except under a warrant under regulation 24.
 - (4) Regulation 22(3) applies to a requirement under this regulation or regulation 24.
 - (5) The costs of an examiner are payable by the NPO Supervisor.
 - (6) A person commits an offence if the person fails, without reasonable excuse, to comply with a requirement under this regulation.

Penalty: A fine of £10,000.

24. Warrants

- (1) A Justice of the Peace may issue a warrant under this regulation if satisfied on information on oath or affirmation given on behalf of the NPO Supervisor, including by an examiner, that there are reasonable grounds for believing that one or more of the conditions specified in paragraph (2) are met.
- (2) The conditions referred to in paragraph (1) are—
 - (a) that a person has failed to fully comply with a requirement under regulation 22 or 23 within the period specified for compliance and that on the premises specified in the warrant—
 - (i) there are documents that have been required to be produced, or
 - (ii) there is information that has been required to be provided,
 - (b) that—
 - (i) a requirement could be imposed under regulation 22 or 23 on a person,
 - (ii) there are documents, or there is information, on the premises specified in the warrant in respect of which a requirement under regulation 22 or 23 could be imposed, and
 - (iii) if a requirement under regulation 22 or 23 were to be imposed, it would not be fully complied with or the documents or information to which the requirement related would be removed, tampered with or destroyed, or
 - (c) that—
 - (i) an offence under the Ordinance, any other law relating to money laundering or terrorist financing or these Regulations has been, is being or is likely to be committed by a person,

- (ii) there are documents, or there is information, on the premises specified in the warrant that evidence the commission of the offence, and
 - (iii) if a requirement under regulation 22 or 23 were to be imposed, it would not be fully complied with or the documents or information to which the requirement related would be removed, tampered with or destroyed.
- (3) A warrant issued under this regulation authorises a named representative of the NPO Supervisor, accompanied by a police officer and any other person named in the warrant—
 - (a) to enter the premises specified in the warrant at any time within the period of one week beginning with the date of the warrant,
 - (b) to search the premises and take possession of any documents or information appearing to be documents or information of a type in respect of which the warrant was issued or to take, in relation to such documents or information, any other steps which appear to be necessary for preserving or preventing interference with them,
 - (c) to take copies of, or extracts from, any documents or information appearing to be documents or information of a type in respect of which the warrant was issued,
 - (d) to require any person on the premises to provide an explanation of any document or information appearing to be documents or information of a type in respect of which the warrant was issued or to state where such documents or information may be found, and
 - (e) to use such force as may be reasonably necessary to execute the warrant.
- (4) Unless the Justice of the Peace, on the application of the NPO Supervisor, otherwise orders, any document of which possession is taken under this regulation may be retained—
 - (a) for a period of three months, or
 - (b) if, within a period of three months, proceedings for a criminal offence to which the document is relevant are commenced against any person, until the conclusion of those proceedings.

25. Statements: restriction on use in criminal proceedings

- (1) Subject to paragraph (2), a statement made by a person in compliance with a requirement under regulation 22, 23 or 24 is admissible in evidence in any proceedings.
- (2) A statement made by a person in compliance with a requirement under regulation 22, 23 or 24 may only be used in evidence against the person in criminal proceedings if—
 - (a) the person has introduced the statement in evidence, or
 - (b) the proceedings relate to—
 - (i) a failure or refusal by the person to comply with a requirement under these Regulations,

- (ii) the provision by the person of false or misleading information, or
- (iii) an untruthful statement by the person.

26. Protection for disclosure

A person, including a responsible officer or employee of an NPO, who discloses information or produces documents to the NPO Supervisor or an examiner, or under a warrant under regulation 24, as permitted or required by these Regulations, is to be treated as not contravening any law, rule of law, agreement or professional code of conduct to which the person is subject, and no civil, criminal or disciplinary proceedings may be brought in respect of the disclosure or production against the person or, where the person is a responsible officer or employee of an NPO, against the NPO.

27. Disclosure of information

- (1) The NPO Supervisor must promptly disclose information to the Reporting Unit, and to any law enforcement agency the NPO Supervisor considers appropriate, if the NPO Supervisor suspects, or has reasonable grounds to suspect, that an NPO—
 - (a) is involved in abuse for terrorist financing or is a front for fundraising by a terrorist organisation,
 - (b) is being exploited as a conduit for terrorist financing, including for the purpose of escaping asset-freezing measures, or for other forms of terrorist support, or
 - (c) is concealing or obscuring the clandestine diversion of funds intended for legitimate purposes to terrorists or terrorist organisations.
- (2) The NPO Supervisor may disclose information obtained under these Regulations, for the purposes of the performance of the recipient's functions or of the prevention, detection or investigation of money laundering or terrorist financing, to—
 - (a) the Reporting Unit,
 - (b) a law enforcement agency,
 - (c) the Charities Commission for St Helena or the Registrar under the Charities Ordinance, 2005,
 - (d) a supervisory authority, or
 - (e) the Governor.
- (3) Except as provided by this regulation, or as required by another law or for the purposes of legal proceedings, the NPO Supervisor must not disclose information obtained under these Regulations that relates to the affairs of an identifiable person.

28. Cooperation with other authorities

- (1) With a view to the effective performance of functions relating to NPOs and the avoidance of unnecessary duplication in the requirements imposed on NPOs, the NPO Supervisor must cooperate with—

- (a) the Charities Commission for St Helena and the Registrar under the Charities Ordinance, 2005,
 - (b) the Reporting Unit,
 - (c) each supervisory authority, and
 - (d) law enforcement agencies.
- (2) Cooperation under paragraph (1) may include the making of arrangements for the sharing of information and for the referral, coordination or joint performance of functions.

29. International requests for information

- (1) The NPO Supervisor is the point of contact in St Helena for responding to a request made by an authority outside St Helena for information regarding an NPO suspected of terrorist financing or of involvement in other forms of terrorist support.
- (2) The NPO Supervisor must establish, and publish in the manner it considers appropriate, procedures for responding to requests within paragraph (1).
- (3) The NPO Supervisor must respond to a request within paragraph (1) promptly and in accordance with these Regulations and any other applicable law, including any law relating to mutual legal assistance.

30. Non-Profit Organisation Directive

- (1) The NPO Supervisor—
 - (a) must issue a Non-Profit Organisation Directive if it considers it necessary for the prevention and detection of terrorist financing, and
 - (b) may issue a Non-Profit Organisation Directive if it considers it appropriate for that purpose.
- (2) A Non-Profit Organisation Directive may set out measures, not inconsistent with the Ordinance, these Regulations or any law relating to terrorist financing, for the prevention and detection of terrorist financing.
- (3) A Non-Profit Organisation Directive may not—
 - (a) designate a class of NPOs, or assign an NPO or a class of NPOs to a tier,
 - (b) modify, disapply or restrict an obligation set out in Part 4, or
 - (c) impose on an NPO, in respect of a matter for which Part 4 makes provision, a requirement more onerous than the obligations applying to the NPO under Part 4.
- (4) The NPO Supervisor must publish a Non-Profit Organisation Directive in the Gazette and give a copy of it to each registered NPO to which it applies.

- (5) An NPO must comply with a Non-Profit Organisation Directive so far as it applies to the NPO.

PART 6

ENFORCEMENT AND APPEALS

31. Enforcement action

- (1) This regulation applies where the NPO Supervisor is satisfied that an NPO has contravened a provision of these Regulations or of the Non-Profit Organisation Directive.
- (2) The NPO Supervisor may—
 - (a) issue a written warning to the NPO,
 - (b) direct the NPO to take specified remedial action within a specified period,
 - (c) impose an administrative penalty under regulation 32, or
 - (d) cancel the NPO's registration under regulation 14(2)(b).
- (3) Before taking action under paragraph (2)(b) or (c), the NPO Supervisor must give the NPO written notice of the proposed action and the reasons for it and must allow the NPO at least 28 days to make representations.
- (4) The NPO Supervisor must consider any representations made before deciding whether to take the proposed action.
- (5) The NPO Supervisor must give the NPO written notice of action taken under paragraph (2)(b) or (c), stating the reasons for it and the right of appeal under section 164 of the Ordinance.
- (6) An NPO must comply with a direction under paragraph (2)(b).

32. Administrative penalties

- (1) The amount of an administrative penalty imposed in respect of a contravention must not exceed the maximum specified for the contravention in Schedule 3.
- (2) A maximum specified in Schedule 3 must not exceed £25,000.
- (3) In fixing the amount of an administrative penalty, the NPO Supervisor must have regard to—
 - (a) the nature, seriousness and duration of the contravention,
 - (b) the extent to which the contravention was deliberate or resulted from a failure to take reasonable care,
 - (c) the size and resources of the NPO, and
 - (d) the need for the penalty to be effective, proportionate and dissuasive.

- (4) An administrative penalty is payable to the NPO Supervisor—
 - (a) before the end of the period of 28 days beginning with the day on which notice of the penalty is given, or
 - (b) in instalments, in accordance with arrangements agreed with the NPO Supervisor.
- (5) An unpaid administrative penalty is recoverable by the NPO Supervisor as a civil debt.

33. Obstruction, false information and destruction of documents

- (1) A person commits an offence if the person intentionally obstructs the NPO Supervisor, an examiner or a person acting under a warrant under regulation 24, in the exercise of a power under these Regulations.

Penalty: A fine of £10,000.

- (2) A person commits an offence if, in or in connection with a document given to the NPO Supervisor under these Regulations, or in response to a requirement under regulation 22, 23 or 24, the person—
 - (a) provides information the person knows to be false or misleading in a material respect, or
 - (b) recklessly provides information that is false or misleading in a material respect.

Penalty: A fine of £50,000 or imprisonment for a period of 2 years, or both.

- (3) A person commits an offence if the person destroys, mutilates, defaces, hides or removes a document for the purpose of obstructing or frustrating compliance with a requirement under regulation 22 or 23 or the execution of a warrant under regulation 24.

Penalty: A fine of £50,000 or imprisonment for a period of 2 years, or both.

34. Liability of responsible officers

If an offence under these Regulations committed by an NPO is proved to have been committed with the consent or connivance of a responsible officer of the NPO, the responsible officer, as well as the NPO, commits the offence and is liable to be proceeded against and punished accordingly.

35. Appeals

An appeal against a decision of the NPO Supervisor under these Regulations lies in accordance with section 164 of the Ordinance.

36. Transitional provisions

The transitional provisions in Schedule 4 have effect.

Made this ... day of ... 2026.

Governor

SCHEDULE 1

DESIGNATED CLASSES

(Regulations 5 and 6)

Classes of non-profit organisations designated under regulation 6 as falling within Tier 2 or Tier 3 are specified in the table in this Schedule, by Regulations under section 162 of the Ordinance amending these Regulations.

Class of non-profit organisations	Tier
<i>No classes are for the time being designated.</i>	

SCHEDULE 2

FEES

(Regulation 16)

Fee	Amount	Payment date
Application fee (regulation 16(1)(a)) — Tier 1	£25	On application for registration
Application fee (regulation 16(1)(a)) — Tier 2	£50	On application for registration
Application fee (regulation 16(1)(a)) — Tier 3	£100	On application for registration
Application fee (regulation 16(1)(a)) — NPO to which Part 4 does not apply under regulation 8(2)	Nil	—
Annual fee (regulation 16(1)(b)) — registered NPO within Tier 1	£25	1 April in each year
Annual fee (regulation 16(1)(b)) — registered NPO within Tier 2	£50	1 April in each year
Annual fee (regulation 16(1)(b)) — registered NPO within Tier 3	£100	1 April in each year
Annual fee (regulation 16(1)(b)) — registered NPO to which Part 4 does not apply under regulation 8(2)	Nil	—
Late-payment penalty (regulation 16(2))	The late-payment penalty under regulation 16(2) is 10% of the annual fee applicable to the NPO for each month or part of a month, up to a maximum of 10 months, during which any part of the fee remains unpaid.	—

- (1) For the application fee, references to the tier within which an NPO falls, and to the application of Part 4, are to the tier within which the NPO would fall, and whether Part 4 would apply to it, on registration.

- (2) Liability for the annual fee, and its amount, are determined according to the tier within which the NPO falls, and whether Part 4 applies to the NPO, on the payment date.
- (3) The first annual fee is payable on the date of registration, at the following proportion of the annual fee according to the quarter in which registration takes effect:
 - (a) 1 April to 30 June, the full amount;
 - (b) 1 July to 30 September, three-quarters;
 - (c) 1 October to 31 December, one-half;
 - (d) 1 January to 31 March, one-quarter.

SCHEDULE 3
ADMINISTRATIVE PENALTIES

(Regulation 32)

Regulation	Description of contravention	Maximum administrative penalty
Regulation 9(1)	Operating in St Helena without being registered	£1,000
Regulation 13(1)	Failure to notify a change in a particular	£1,000
Regulation 17	Failure to keep or retain records or to give an annual certification	£1,000
Regulation 18	Failure to give an annual return or to maintain control arrangements (Tier 2 or Tier 3)	£1,000
Regulation 19	Failure to comply with an obligation applying to Tier 3	£1,000
Regulation 20	Failure to give a certification, return or financial statement in the specified form and manner	£1,000
Regulation 21(4)	Failure to comply with a requirement to have financial statements audited or independently examined	£1,000
Regulation 22	Failure to comply with a requirement to provide information or documents	£1,000
Regulation 23	Failure to comply with a requirement imposed for the purposes of an investigation	£1,000
Regulation 30(5)	Failure to comply with a Non-Profit Organisation Directive	£1,000
Regulation 31(6)	Failure to comply with a direction to take remedial action	£1,000
Any other provision	Any other contravention of these Regulations or of the Non-Profit Organisation Directive	£1,000

SCHEDULE 4
TRANSITIONAL PROVISIONS

(Regulation 36)

1. First assessment

The NPO Supervisor must complete the first assessment under regulation 4 before the end of the period of 12 months beginning with the commencement date.

2. Registration of existing non-profit organisations

An NPO operating in St Helena on the commencement date must apply for registration before the end of the period of six months beginning with that date.

3. Designation of classes

A class may not be specified in Schedule 1 before the first assessment under regulation 4 is completed.

4. Non-Profit Organisation Directive

The NPO Supervisor may not issue a Non-Profit Organisation Directive before the first assessment under regulation 4 is completed.