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**DIREZIONE CENTRALE SUPPORTO ALLA
PROGRAMMAZIONE ED ALLE INFRASTRUTTURE**

**UFFICIO SUPPORTO ALLE PARTECIPAZIONI
SOCIETARIE E CONVENZIONI**

BRIEFING FOR DR. ROSALIA SANTOLERI

LEGAL STRUCTURE FOR EUROGOOS

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Disadvantages of the EIG and illustration and advantages of the ASBL and the AISBL

Belgian EIG – Economic Interest Grouping: disadvantages

The following aspects of the EIG make it unsuitable for the CNR:

- the EIG is a company with a commercial vocation, which appears to have been introduced into the Belgian legal system mainly for the benefit of Belgian entrepreneurs with the exclusive aim of developing the economic activities of its members;
- there appear to be EIGs set up with the participation of foreign organizations with the aim of carrying out non-commercial activities, however, in this case it appears that the foreign members may become subject to the payment of "non-resident corporate income tax";
- the responsibility of the EIG members is unlimited;
- the EIG has imperfect legal personality.

The CNR already participates in a number of Belgian Associations (both ASBL and AISBL), which are as flexible as the EIG but also offer important advantages, such as legal personality and limited liability.

Belgian Associations: ASBL e AISBL: advantages

The advantages of the ASBL or the AISBL can be summarized as follows:

- the Associations have limited liability;
- the Associations have legal personality;
- the withdrawal procedures are uncomplicated.

These three aspects are considered to be particularly important for the CNR.

Belgian Associations: ASBL e AISBL: illustration

The AISBL has been adopted by a number of Universities and Public Research Organizations (PROs) for the transformation of Networks of Excellence into permanent legal structures.

The AISBL is almost identical to the ASBL; the AISBL is considered to be more appropriate where the objectives or its members have an international character.

ASBL

The ASBLs and the AISBLs were introduced into the Belgian legal system with Law 25 October 1919 (Loi accordant la personnalité civile aux associations internationales poursuivant un but philanthropique, religieux, scientifique, artistique ou pédagogique) and later with Law 27 June 1921 (Loi accordant la personnalité civile aux associations sans but lucratif et aux établissements d'utilité publique). Law 25 October 1919 was repealed by Law 2 May 2002 – (Loi sur les associations sans but lucratif, les associations internationales sans but lucratif et les fondations).

The ASBL is an association of physical or legal persons intending to carry out non-profit activities.

The ASBL cannot procure a material gain for its members; this prohibition means that the individual members cannot receive any of the benefits that derive from the activities of the Association.

The notion of benefit must be interpreted in a strict sense; this means that the activities of the Association cannot give rise to a direct economic benefit.

The ASBL has legal personality that is independent from that of the individual members; this means that the Association is a holder of rights and obligations. The individual members enjoy limited liability and do not risk their own assets in order to meet the obligations of the Association. The ASBL does not require an initial capital.

The ASBL is used on a large scale within the field of collective services (health, education, social activities, research, and, on occasion, is used by public authorities for the carrying out of specific activities, for which the Associations receive funds.

Law 27 June 1921, in granting civil personality to non-profit Associations, laid the groundwork for a legal framework simpler and less restrictive than that of commercial companies.

The concept of the ASBL can be summarized as follows:

- with regard to members, the principle of freedom of association and the prohibition of restrictions is limited only by the conditions imposed by law;
- with regard to objectives, the Associations, in order to distinguish themselves from commercial companies, must be non-profit; the concept must be examined in the light of the three sources of law: legislation, jurisprudence and doctrine;
- with regard to activities, the notion of profit is applied to three levels of commercial or industrial activities of the ASBL: primary, accessory, occasional;
- with regard to the acquisition of legal personality, the Association, and not its members or its directors, becomes the holder of the relevant rights and obligations.

The member is bound by the statute, the internal regulations (règlement d'ordre interieur) and the decisions made by the Association's bodies (Board of Directors, the persons authorized to represent the Association and entrusted with the day-to-day running of the Association).

The Association must have at least three members and Law 2 May 2002 establishes that the number of the components of the Board of Directors must always be inferior to the number of members; therefore, an ASBL with three members cannot have a Board of Directors with more than two components.

Law 2 May 2002 does not impose any special conditions with regard to the nationality of the members of an ASBL.

Law 2 May 2002 clearly distinguishes between effective members (membres effectifs), who enjoy all the rights conferred by such Law and associate members (membres adhérents) who enjoy the rights foreseen by the statute.

Effective members enjoy the following rights:

- the right to consult at the legal office the register of members, the minutes of the meetings of the General Assembly and the Board of Directors, and all the accounting documentation;
- the right to convene a General Assembly if one-fifth of the members so request;
- the right to propose an agenda item if one-twentieth of the members so request;
- the right to participate at a General Assembly and be represented by another member;
- the right to vote at the General Assembly, with each vote, in principle, being equal;
- the right not to be excluded from the Association unless a particular procedure is followed (inserted in the meeting's agenda with two-thirds of the votes in the General Assembly);
- the right to receive reimbursement for expenses if the statute so foresees;
- the right to pronounce the winding-up of the Association;
- the right to decide the destination of the Association's assets in case of liquidation;
- the right to withdraw from the Association.

The statute may foresee particular clauses relating to the admission of members and the withdrawal of members. The statute may foresee different categories of membership with different rights and obligations (or even the same). Even though the law only recognizes effective members and associate members, the Association is free to utilize different categories of associate membership with different rights and obligations.

The right to withdraw from an Association is guaranteed by article 27 of the Belgian Constitution and by article 12 of Law 27 June 1921 as modified by Law 2 May 2002,

which recites: “All members of a non-profit association are free to withdraw by sending a communication of withdrawal to the board of directors. Furthermore, any member who does not pay the foreseen contributions may be considered as having withdrawn”.

AISBL

The concept of the AISBL can be summarized in the following four aspects:

1. with regard to its members, the AISBL is open to Belgians and foreigners;
2. with regard to its objectives, the AISBL’s objectives must be non-profit; contrary to the provisions of the Law for the ASBL, the activities of the AISBL must be clearly specified within the objectives of the Association;
3. with regard to its activities, the AISBL cannot carry out industrial or commercial activities with the sole aim of enriching its members;
4. with regard to the acquisition of legal personality: the AISBL becomes the holder of the rights and obligations arising from the recognition granted by royal decree (of which an extract is published in the Moniteur Belge); the legal personality may be invoked against third parties ten days after the publication of the statute, accompanied by the full name, profession and address of the directors of the Association, in the annexes of the Moniteur Belge

Article 47 of the Act requires that the acts and documents emanating from the Association report the name "Association Internationale Sans But Lucratif" or the abbreviation "AISBL", both for accurate information for third parties and for the protection of the name and function of the "AISBL".

The differences between the AISBL and the ASBL are the following:

- the procedure for obtaining legal recognition: in the case of an AISBL it is obtained by royal decree;
- the necessity of having objectives of an international nature: scientific, pedagogical, artist, religious or philanthropic;
- the more flexible operational procedures.

Article 46 of Law 2 May 2002 defines the AISBL as an “association open to Belgians and foreigners, having its legal office in Belgium and pursuing non-profit international social welfare objectives, provided that neither the purpose nor the activities contravene the law or public order”

The AISBL is not, therefore, necessarily International because of the different nationalities of its members, but also because it pursues international non-profit social welfare activities.

The notion of “international non-profit social welfare objectives” is that contained in the “Convention européenne sur la reconnaissance de la personnalité juridique des organisations internationales non gouvernementales de Strasbourg” (European Convention on the Recognition of the Legal Personality of International Non-Governmental Organizations of Strasbourg) of 24 April 1986, which allows non-government organizations to retain legal personality within the member countries of the Convention .

This Convention applies to International non-government organizations that carry out activities that are of benefit to the international community, above all in the following fields: scientific, cultural, charitable, philanthropic, health and education and that contribute to the realization of the aims and principles of the Charter of the United Nations and the Statute of the Council of Europe.

It is important to note that the term “international” does not confer upon the Association a statute of international law; the Association is a non-profit organization within the framework of Belgian law, which has an international dimension in so far as its objectives and activities are concerned.

Article 5 of the Law provides that the statute of the AISBL be transmitted to the Ministry of Justice (Service Public Fédéral de la Justice) in order to obtain legal personality.

Legal personality is acquired by the AISBL on the date of the royal decree granting recognition. The Framework Law (Loi-Programme) of 27 December 2004 provides that “legal personality will be granted if the objective or the objectives of the AISBL correspond to the conditions established by article 46 of the law”. Article 46 provides as follows: “legal personality may be granted by the King, in accordance with the conditions and within the limits of the present law, to associations open to Belgians and foreigners that have their legal offices in Belgium and that pursue an international non-profit social welfare activity, providing that their objectives or their activities do not contravene the law or public order”.

The procedure for obtaining legal personality is the following:

- a request must be addressed to the Ministry of Justice with which legal personality is requested;
- an explanatory letter must be submitted in which the Association’s objectives and activities are set out;
- a list of the members of the Board of Directors must be submitted (with the following data for each member: first name, family name, domicile or legal name, legal form and legal office);
- the text of the statute must be submitted in electronic form.

Following acquisition of legal personality, the statute and the composition of the Board of Directors will be published in the Moniteur Belge.

The law does not impose any particular regulations with regard to the AISBL’s bodies, except in the following areas:

- the powers, the means of convening meetings and the decision-making procedures of the Board of Directors, as well as the procedures for bringing to the attention of members the resolutions;
- the procedures for convening meetings and the decision-making procedures of the AISBL - the method of appointment, cessation of functions and removal of directors, their minimum number, the duration of their mandate, the powers and the manner in which they are exercised, the method of appointment of the persons who have the power to bind the AISBL in contracts with third parties and in court.

BELGIAN ASSOCIATIONS OF WHICH THE CNR IS MEMBER

Legal name
European Association for Food Safety (SAFE Consortium)



Members

- CNR
- AZTI Tecnalia – Centro Tecnológico del Mar y los Alimentos
- Agroscope Liebefeld –Posieux – Research Station ALP
- VTT
- KEKI – Központi Élelmiszer-Tudományi Kutatóintézet
- IRTA – Institut de Recerca i Tecnologia Agroalimentàries
- TNO Nutrition and Food Research (TNO)
- Tübitak Marmara Research Centre (MAM)
- BfR – Bundesinstitut für Risikobewertung
- ESB - Universidade Católica Portuguesa – Escola Superior de Biotecnologia
- BOKU
- Matis – Okkar rannsóknir, allra hagur
- Nofima – Norwegian Institute of Food, Fisheries and Aquaculture Research
- PAN – Instytut Rozrodu Zwierząt I Badań Żywności Polskiej Akademii Nauk w Olsztynie
- IBA - Institutul de Biorisurse Alimentare
- XaRTA – Xarxa de Referència en Tecnologia dels Aliments de la Generalitat de Catalunya
- Københavns Universiteit – Det Biovidenskabelige Fakultet

Sector of activities: food safety.

Legal name

European Registry for Internet Domains - Vereniging Zonder Winstoogmerk /
Association Sans But Lucratif (EURid VZW / ASBL)



Founding Members

- CNR
- Domain Name Registration Services Belgium VZW / ASBL
- Network Information Centre Sweden AB
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Associate Members

- ARNES (Akademska in Raziskovalna mre.a Slovenije)
- CZ NIC zajmove sdruzeni pravnickych
- Osob (CZ NIC z.s.p.o.)

Sector of activities: management of Top Level Domain «.eu»

Legal name

European Research Institute of Catalysis Association Internationale Sans But Lucratif /
Internationale Vereniging Zonder Winstoogmerk (ERIC AISBL / IVZW)



Members

Consiglio Nazionale delle Ricerche	Rome
Consorzio INSTM	Florence
Universiteit Gent	Ghent
Katholieke Universiteit Leuven	Louvain
Ustav Fyzikalni Chemie J. Heyrovský Academy of Sciences of the Czech Republic	Prague
Aalto University School of Science and Technology - TKK	Espoo
Tecnische Universiteit Endhoven	Eindhoven
Instytut Katalizy i Fizykochemii Powierzchni – PAN Polish Academy of Sciences	Krakow
Stockholms Universiteit	Stockholm
The University Court of The University of St. Andrews	St. Andrew
University of Southampton	Southampton
Ecole Polytechnique Fédéral de Lausanne	Lausanne
Leibniz-Institut für Organische Katalyse e V. an der Universität Rostock	Rostock
Technische Universität München	Munich

Associates

Centre Nationale de la Recherche Scientifique	Paris
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Consejo Superior de Investigaciones Cientificas	Madrid
Max Planck Gesellschaft	Munich

Sector of activities: promotion of excellence in the field of catalysis.

Legal name

Nanoporous Materials Institute of Excellence INSIDE-PORES Association
Internationale Sans But Lucratif / Internationale Vereniging Zonder Winstoogmerk
(ENMIX AISBL / IVZW)



Members

Consiglio Nazionale delle Ricerche	Rome
National Centre for Scientific Research "Demokritos"	Athens
Universität Leipzig	Leipzig
Universiteit Antwerpen	Antwerp
Universität Stuttgart	Stuttgart
Institutt for Energiteknikk	Kjeller
Technische Universiteit Delft	Delft
Universidad de Alicante	Alicante
Centre for Research and Technology Hellas	Thessaloniki
Leibniz Universität Hannover	Hannover
Stiftelsen for Industriell og Teknisk Forskning Ved Norges Tekniske Høgskole	Trondheim

Sector of activities: promotion of excellence and coordination in the field of porous materials

**DIREZIONE CENTRALE SUPPORTO ALLA
PROGRAMMAZIONE ED ALLE INFRASTRUTTURE**

**UFFICIO SUPPORTO ALLE PARTECIPAZIONI
SOCIETARIE**

BELGIAN LEGAL SYSTEM

(ASBL / AISBL)

**COORDINATED TEXT OF LAW 27 JUNE 1921 MODIFIED BY
LAW 2 MAY 2002 (ARTICLES 48 TO 57)**

TRANSLATION

THIS IS NOT AN OFFICIAL TRANSLATION

INTERNATIONAL NON-PROFIT ASSOCIATIONS – AISBL

COORDINATED TEXT

Law of non-profit associations, international non-profit associations and foundations.

Law 2 May 2002 modified all articles of Law 21 June 1921 with the exception of articles 26 bis to 26 septies and articles 53 and 54, which became 59 and 60, and inserted new articles.

(Articles 26 bis to 26 septies deal with the transformation of associations into companies, and articles 59 and 60 deal with taxation matters of non-profit associations)

-----extract-----

Title III – International non-profit associations

Article 46

On the conditions and within the limits of the present law, legal personality may be granted by the King to associations open to Belgians and foreigners, which have their registered address in Belgium and which pursue an international non-profit utility, upon the condition that their scope or their activities do not contravene the law or public order.

The international non-profit association, in order to be valid, is set up by a public deed. The association enjoys legal personality in accordance with the conditions defined in this Title. The notary public must verify and attest compliance with the conditions foreseen by this Title.

The international non-profit association shall not carry out industrial or commercial operations and shall not seek to procure for its members any material gain.

Article 47

Paragraph 1

All deeds, invoices, announcements, publications and other documents emanating from an international non-profit association to which legal personality has been granted must

cite immediately before or immediately after its name the words “association internationale sans but lucratif” / “internationale vereniging zonder winstoogmerk” or the abbreviation “AISBL / IVZW”, together with the registered address.

Paragraph 2

Only international non-profit associations validly set up in accordance within the provisions of this Title or validly set up pursuant to Law 25 October 1919 granting legal personality to international associations pursuing a philanthropic, religious, scientific, artistic or educational purpose, are entitled to the name “international non-profit association / internationale vereniging zonder winstoogmerk”. In the event of non-compliance with this requirement by an entity having or not having legal personality, any interested party may request a modification of the name at the Court of First Instance of the district in which the association has its registered office.

Article 48

The statute must mention:

1. the name of the international non-profit association and its registered address;
2. the description of the purpose or purposes for which the international non-profit association is set up as well as the activities that it proposes to carry out in order to achieve the purpose or purposes;
3. the conditions and formalities for admission and withdrawal of members and, if such be the case, of members of different categories;
4. the rights and obligations of members and, if such be the case, of members of different categories;
5. the powers of the general assembly (“organe générale de direction”) of the international non-profit association and the procedural rules for convening and decision-making, as well as the conditions by which its resolutions are brought to the knowledge of members;
6. the powers of the board of directors (“organe d’administration”) of the international non-profit association, and the convening and decision-making procedures, the procedures regarding appointment, termination and removal of directors, their minimum number, their term of office, the extent of their powers and the manner in which they are exercised, as well as conditions of appointment of the persons that have the power to commit the association with third parties and to represent it in public deeds as well as in legal proceedings;
7. the conditions for modification of the statute, the dissolution and liquidation of the association, and the destination of the assets of the international non-profit association. In case of dissolution, the assets must be assigned to a disinterested purpose.

Article 49

The international non-profit association is responsible for offences attributable to the persons in charge or the bodies through which its will is exercised.

Directors and persons entrusted with the day-to-day running do not incur any personal obligation in relation to the commitments of the international non-profit association. Their liability is limited to the execution of the mandate that they have received and to offences committed during their administration.

Members do not incur in such capacity any liability relating to commitments entered into by the international non-profit association.

Article 50

Paragraph 1

The statute is sent to the Minister of Justice having competence to receive the request for the granting of legal personality and approval of the statute.

Legal personality will be granted if the purpose or purposes of the international non-profit association correspond to the conditions specified in article 46.

Legal personality is vested in the international non-profit association at the date of the royal decree granting recognition.

Commitments may, however, be made in the name of the international non-profit association before acquisition of legal personality. Unless otherwise agreed, those who make such commitments, on whatever basis, are personally and jointly liable, unless the international non-profit association has acquired legal personality within two years from the making of the commitment and has reaffirmed the commitment within six months of the acquisition of legal personality. The commitments made by the international non-profit association are considered to have been contracted by the association itself at the date of their origin.

Paragraph 3

Any modification of the conditions cited in article 48, paragraphs 1 and 2, are subject to royal approval. Other modifications of statutory conditions, cited in article 48, paragraphs 5 and 7, are to be drawn up in a public deed.

Article 51

Paragraph 1

The Commercial Court (Tribunal de Commerce) will keep in its archives a file for each international non-profit association having its registered office in the Court's jurisdiction.

Paragraph 2

The file contains the following:

- the statute and any modifications;
- the coordinated text of the statute following any modifications;
- the instruments relating to the appointment, removal, and termination of office of the directors and, if pertinent, of the persons authorized to represent the international non-profit association; such instruments include the name, given name, and domicile or, where such persons are legal entities, the registered name, legal form and registered office, with mention of the extent of the powers of such persons together with the manner in which they are exercised.
- the resolutions recording dissolution and liquidation of the international non-profit association;
- the annual accounts of the international not-for-profit association drawn up in accordance with article 53.

Paragraph 3

The following are published in the supplements of the Moniteur Belge at the expense of the interested party:

- the statute and any modifications;
- the instruments relating to the appointment, removal, and termination of office of the directors and, if pertinent, of the persons authorized to represent the international non-profit association;
- the resolutions regarding the dissolution and liquidation of the international non-profit association.

Paragraph 4

The King determines the conditions and formalities for the opening of the file and access to it.

Paragraph 5

The deed, documents and resolutions filed in accordance with this Title are not opposable towards third parties until the day of their filing or, when publication is prescribed by the present title, starting from the day of their publication in the supplements of the Moniteur Belge, unless the international non-profit association proves that third parties had prior knowledge of the filed text.

Third parties can, however, take advantage of such acts, documents and resolutions if filing or publication has not been effected.

In case of discordance between the text filed and the text published in the supplements of the Moniteur Belge, this last version is valid vis-à-vis third parties. Third parties can, however, avail themselves of the latter, unless the international non-profit association proves that the third party had knowledge of the filed text.

Article 52

Any actions brought by the international non-profit association that do not comply with the formalities foreseen by article 51 are suspended. The judge determines an extension during which the international non-profit association must comply with such

obligations. If the international non-profit association does not satisfy these obligations during this extension, the action is inadmissible.

Article 53

Paragraph 1 Approval of the annual accounts and budget

Each year the board of directors draws up the annual accounts of the closing financial year in accordance with this article, together with the budget of the following financial year. The general assembly approves the annual accounts and the budget in its first available meeting.

Paragraph 2 Simplified accounting

International non-profit associations will keep a simplified bookkeeping relating at least to the movements of cash and movements on accounts in accordance with the provisions established by the King.

Paragraph 3

The international non-profit associations, however, have to keep their bookkeeping and draw up their annual accounts in accordance with Law 17 July 1975 relating to the bookkeeping of companies if at the closing date of the financial year any two out of the following three thresholds are reached:

1. 5 workers in equivalent full time are registered as being on the payroll in accordance with the provisions of royal decree No. 5 of 23 October 1978 relating to the preservation of social records;
2. Euro 250.000,00 usual cash receipts, not including Value Added Tax;
3. Euro 1.000.00,00 as total of balance sheet.

In relation to international non-profit associations, The King will adjust the obligations resulting from the provisions of the above-mentioned Law 17 July 1975, taking into account the particular nature of their activities and their legal status. The above-mentioned figures can be modified by the King following changes to the consumer price index.

Paragraph 4 International association subject to an accounting legislation at least equivalent

Paragraphs 2 and 3 are not applicable to international non-profit associations that are, as a result of the nature of the activities that they normally carry out, subject to specific rules concerning their bookkeeping and annual accounts, provided that they are subject to an equivalent system by virtue of this law ([note: this provision relates to associations concerned with the running of hospitals or institutes for the protection of young persons](#)).

Paragraph 5 International association subject to an external inspection of the annual accounts

International non-profit associations are obliged to appoint a statutory auditor for control of their financial situation, the annual accounts and the correctness, in relation to the law and the statute, of the operations disclosed in the annual accounts, when the

number of workers employed, on a yearly average, exceeds 100 persons in equivalent full time or when the international non-profit association exceeds the figures expressed below in at least two of the following three criteria:

1. 50 workers, in equivalent full time, on an annual average, are registered as being on the payroll in accordance with the provisions of royal decree No. 5 of 23 October 1978 relating to the preservation of social records;
2. Euro 6.250.000,00 usual cash receipts, not including Value Added Tax;
3. Euro 3.125.000,00 as total of balance sheet.

The statutory auditors are appointed by the board of directors from among the members, individuals or legal entities, of the Institute of Company Auditors (“Institut des Réviseurs d’Enterprises” / Instituut der Bedrijfsrevisoren”)

The above-mentioned figures may be modified by the King following changes in the consumer price index.

Articles 130 to 133, 134, paragraph 1 and paragraph 3, 135 to 137, 139 and 140, 142 to 144 with the exception of article 144, paragraphs 1, 4 and 5, of the Commercial Code (Code des Sociétés) are applicable by analogy to the associations that have appointed a statutory auditor. For the purposes of this article, the terms “code”, “company” and “commercial court used in the above-mentioned articles of the Commercial Code must be intended as being respectively “law”, “association” and “court of first instance”.

Paragraph 7 Commission of Accounting Standards

The Commission of Accounting Standards instituted by Law 17 July 1975 relating to company accounting has as its mission, in relation to international non-profit associations, that of providing advice to Government and to Parliament, upon the request of same or upon its own initiative, and of developing an accounting policy and formulating correct accounting principles, by means of opinions or recommendations.

Article 54

With the exception of gifts by hand, any donations between living persons or by will in favour of an international non-profit association must be authorized by the Minister of Justice or person authorized by the Minister. Such authorization, however, is not required for the acceptance of donations when the sum does not exceed Euro 100.000,00.

Donations are presumed to be authorized if the Minister of Justice or other authorized person does not react within a timeframe of three months from the date of the request for authorization addressed to the Minister.

The Minister of Justice determines the documents that must be attached to the request.

If the file sent by the association is incomplete, the Minister of Justice or other authorized person informs the association by registered letter, indicating the missing documents. The timeframe of three months is suspended from the date of the mailing of such letter until the date the missing documents are supplied.

Authorization cannot be granted if the association has not complied with the provisions of article 51.

The figures expressed in paragraph 1 may be modified by royal decree deliberated by the Council of Ministers.

Article 55

Dissolution may be pronounced, upon request of the public ministry or other interested party, in the following cases:

1. capital or revenue of the international non-profit association has been employed for purposes other than that for which it was set up;
2. insolvency;
3. absence of administration;
4. serious contravention of the statute, of the law or of public order.

Article 56

Except where otherwise indicated by the statute or the body indicted by the statute, the Court of First Instance, upon receipt of a motivated request from the public ministry or other interested party, appoints the liquidators, the action of which is regulated by articles 18 and 19 bis.

Article 57

All deeds, invoices, announcements, publications and other documents emanating from an international non-profit association having made a resolution to dissolve the association must cite in the registered name of the association immediately before or immediately after the words “association internationale sans but lucrative en liquidation / internationale vereniging zonder winstoogmerk in vereffening” (“international non-profit association in liquidation”).

Any party representing the international non-profit association in liquidation in an act foreseen by paragraph 1, where such fact is not mentioned, may be declared personally liable for all or part of the commitments made on behalf of the international non-profit association.

-----extract-----