

- **What are the potential registration options for nonprofits/NGOs in your jurisdiction?**

There are two types of non-profit organisations in Estonia – foundations and non-profit associations.

A non-profit association is a voluntary association of persons which is established for non-commercial activities. The objective or main activity of a non-profit association shall not be the earning of income from economic activity. This is the most common type of an organisation in Estonia used for providing humanitarian aid or other similar services.

A foundation is a legal person in private law which has no members and which is established to administer and use assets to achieve the non-commercial objectives specified in its articles of association. For example, most hospitals in Estonia operate as foundations. All foundations must have a supervisory board, in addition to the management board.

Thus, non-profit association is established to gather members to act in non-commercial purposes, a foundation however is established to use assets to achieve the non-commercial objectives.

- **Is full registration required?**

Yes, all Estonian non-profit organisations must be registered in the non-profit associations and foundations register.

- **If so, what are the necessary steps/time/costs?**

**Non-profit association:**

Steps for the foundation/registration:

1. The founders (at least two natural or legal persons) enter into a memorandum of association, approve the articles of association and appoint the management board members of the association.
2. The management board submits an application to the non-profit associations and foundations register to register the association. The memorandum of association and the articles of association approved thereby must be added to the application. The application may be submitted digitally in Estonian e-company portal, provided that the management board members have the possibility to sign documents with a digital signature (Estonian e-company portal accepts Estonian ID-card, Estonian Mobile-ID, Estonian Smart-ID, Latvian ID-card and Lithuanian Mobile-ID). In case the management board members do not have the possibility to sign documents digitally, the signatures must be confirmed by a notary.

If the documents have been submitted, the non-profit association will be registered within 5 business days.

The costs include the state fee in the amount of EUR 30 (VAT included) and the notary fee in case the documents and the application cannot be submitted digitally. The notary fee is approximately EUR 50-200 depending on how many signatures must be verified and whether the association will draft the documents themselves (and the notary only verifies the signatures) or the association would like the notary to draft the documents.

**Foundation:**

Steps for the foundation/registration:

1. The founders (at least one natural or legal person) adopt the notarized founding resolution, approve the articles of foundation and appoint the members of the supervisory board and management board of the foundation.
2. The founders transfer to the foundation the sum of money or other assets needed for the operation of the foundation (the amount of money or the value of the assets must be set out in the foundation resolution).
3. The management board of the foundation submits an application to the register. The foundation resolution and the articles of foundation approved thereby must be added to the application. It is not possible to submit these documents via e-company portal, the documents must be notarised.

If the documents have been submitted, the foundation will be registered within 5 business days.

The costs include the state fee in the amount of EUR 80 (VAT included) and the notary fee. The notary fee is approximately EUR 150-300 depending on how many signatures must be verified.

**Or, Is it possible to get a very brief readout on:**

- **Whether a U.S. (or other international) nongovernmental/charitable organization can register as a branch office to operate in-country**

No. Only foreign commercial legal entities can register a branch in Estonia.

- **If so, a very brief overview of any limitations as well as administrative details such as costs, the time it takes, and necessary filings?**

N/A