

[Act on Registered Religious and Life Stance Associations]¹⁾

1999 No. 108 28 December

¹⁾Act 6/2013, Art. 12

Case's progress through Althingi. Parliamentary bill for an act.

Entered into force 1 January 2000. Amended by [Act 162/2010](#) (entered into force 1 Jan. 2011), [Act 126/2011](#) (entered into force 30 Sept. 2011), [Act 6/2013](#) (entered into force 1 Jan. 2013, published in *The Official Gazette* 13 Feb. 2013) and [Act 145/2013](#) (entered into force 1 Feb. 2014, except par. 2-4 of Art. 24 that entered into force on 1 June 2014).

If this act mentions the minister or the ministry without specifying or referring to an issue area, this means **the Minister of Justice or the Ministry of Justice**, which deal with this act. Information on the ministries' issue areas, in accordance with a ruling by the president, is found [here](#).

Chapter I [General provisions on religious and life stance associations]¹⁾

¹⁾Act 6/2013, Art. 12

■ Art. 1 Freedom of religion

☐ People have the right to establish religious associations and practice their religion in accordance with each person's conviction. However, a person must not perpetrate any act contrary to good ethics and public order. In the same manner, people have the right to establish associations on any kind of theory and life stances, including atheism.

☐ There is no duty to notify the government of the founding or operations of religious associations or other associations on life stances.

☐ [It is not permitted to adopt a name of a religious or life stance association that is so similar to another religious or life stance association as to cause misunderstanding.] ¹⁾

¹⁾Act 6/2013, Art. 1

Chapter II [Registered religious and life stance associations]¹⁾

¹⁾Act 6/2013, Art. 11

■ Art. 2 [Registration of religious and life stance associations.]¹⁾

☐ [It is permissible to register religious associations outside the Evangelical Lutheran Church of Iceland and life stance associations. Registration bestows on religious and life stance associations the rights and duties that the act determines.] ¹⁾ [The District Commissioner] ²⁾ sees to registering religious [and life stance associations]. ¹⁾ When a religious association [or life stance association] ¹⁾ has been registered, [the **District Commissioner**

shall ²⁾ supply a certificate of registration and advertise it in the *Official Journal*. The legal effect of registration is deemed to start with publication of the notice in the *Legal Gazette*.

☐ [[The minister may prescribe in a regulation³⁾ that tasks entrusted to District Commissioners under this Act will be the responsibility of one or more District Commissioners.]⁴⁾

☐ Decisions of the District Commissioner under this Act may be referred to the Ministry.]²⁾

¹⁾Act 6/2013, Art. 3 ²⁾Act 145/2013, Art. 19 ³⁾Reg. 106/2014, cf. 1152/2014. ⁴⁾<mailto:https://www.althingi.is/altext/154/s/2124.html>

■ Art. 3 General conditions of registration.

☐ [The condition for registration of a religious association is that it involves an association that engages in a belief or religion.] ¹⁾

☐ [The condition for registration of a life stance association is that it involves an association based on worldly life stances, bases its activities on certain ethical values and human development and deals with ethics or epistemology in a defined manner.] ¹⁾

☐ [It is also a condition for registration of a religious or life stance association that the association has got a foothold; its operations are active and steadfast; its purpose is not against the law, good ethics or public order, and there is a core membership participating in its operations and supporting the association's life values in accordance with the theories on which the association is founded, and has a congregation here in the country to make payments in accordance with the Act on Congregation Fees, etc. In addition, it is a condition that the association sees to specific ceremonies, such as funerals, marriages, christenings or naming gatherings and confirmations or other comparable ceremonies.] ¹⁾

☐ [The minister may determine by regulation ²⁾ a fixed minimum number of members to qualify for registration as a religious or life stance association in accordance with this act.] ¹⁾

¹⁾Act 6/2013, Art. 4 ²⁾Reg. 106/2014.

■ Art. 4 Application for registration.

☐ A religious [or life stance association] ¹⁾ wanting to register shall send [the District Commissioner] ²⁾ an application for registration. The following information shall accompany an application:

1. [the association's name and address], ¹⁾
2. an accurate register of members, stating the members' names, national IDs and addresses,
3. [the association's programme and/or beliefs and its relationship to other religions, religious movements or other life stances or life stance associations], ¹⁾
4. the association's statutes and all other rules applying to the association's disposition of funds,
5. the names of directors and the leader,
6. the association's operations, such as regular meetings or anything else indicating that its operations are steadfast and active.

☐ For good reason, [the District Commissioner] ²⁾ can also request more information on the organisation of a religious association [or life stance association], ¹⁾ its practices, membership area, division into congregations or departments, if applicable.

☐ Before a religious association [or life stance association] ¹⁾ is registered, the association shall designate a leader who is responsible to [the District Commissioner] ²⁾ for seeing to adherence to the provisions of this act. The provisions of Art. 7 apply to the leader's eligibility.

☐ [Before issuing a permit for registration of a religious or life stance association, the opinion of a committee, appointed by the minister, shall be sought. One committee member is appointed according to a nomination of a law faculty in the country at the university level, and he shall be the committee's chair; the second is nominated by the University of Iceland's

Faculty of Social and Human Sciences; the third is nominated by the University of Iceland's Faculty of Theology and Religious Studies, and the fourth is nominated by the University of Iceland's Faculty of History and Philosophy. If the votes of committee members are equally divided, the committee chair's vote shall count double.] ¹⁾

¹⁾Act 6/2013, Art. 5 ²⁾Act 145/2013, Art. 20

[Article 4 a Accounting and annual financial statements of registered religious and life stance associations]

Registered religious and life stance associations are obliged to keep accounts and prepare annual financial statements as provided for in the Accounting Act. The board and leader of an association shall prepare annual financial statements for each financial year in accordance with that Act. The Annual General Meeting (AGM) shall elect one or more auditors, auditing firms, inspectors or trustees from among association members, and their deputies to review the annual financial statements. The provisions of the Act on Auditors and Auditing shall apply to the eligibility and work of auditors and auditing firms, and the provisions of the Accounting Act shall apply to the eligibility and work of inspectors and trustees from among association members. Trustees elected from among members may not sit on the board of the association or serve in administrative positions for it. The annual financial statements must be completed and endorsed no later than six months after the end of the financial year. The annual financial statements shall be submitted to the association's AGM for approval.]¹⁾ ²⁾Act 145/2013, Art. 20

■ Art. 5 [Monitoring of registered religious and life stance associations.]¹⁾

☐ Every year before the end of March, registered [religious and life stance associations shall] ¹⁾ send [the District Commissioner] ²⁾ a report on their operations the previous year, as well as explain changes of the points on which information must be provided in the application for registration. [In particular, an account shall be given of changes in the activities and organization of the association and changes to its board.] ³⁾

[The District Commissioner] shall be immediately notified ²⁾ of the appointment, transfer and retirement of the leader and designation of a new leader.

☐ [Registered religious and life stance associations shall, before the end of August each year, send the District Commissioner their endorsed annual financial statements for the previous year.

☐ The District Commissioner may at any time request any documentation and information that is necessary for their supervisory duties. This may include data regarding the eligibility of the leader or directors, information regarding the association's gatherings and ceremonies, the association's connections with other organisations and/or connections with business operations.] ³⁾

¹⁾Act 6/2013, Art. 6 ²⁾Act 145/2013, Art. 20 ³⁾Act 145/2013, Art. 20

■ **Art. 6** *Invalidation of registration.*

- ☐ If conditions of registration no longer exist, or a religious association [or life stance association] ¹⁾ fails to perform its duties in accordance with the act, [the District Commissioner] shall ²⁾ issue the association a written warning and set a deadline for it to make amends for deficiencies. The deadline shall not be shorter than one month. If amends are not made before the deadline, [the District Commissioner] can ²⁾ decide to invalidate the registration of a religious [or life stance association] ¹⁾. Before registration is invalidated, the association's Board of Directors shall have a chance to express themselves on the matter.
- ☐ When a registered religious [or life stance association] ¹⁾ disbands or, for other reasons, no longer works as a registered religious [or life stance association] ¹⁾, the person seeing to the custody of official accounts, which he is entrusted to keep, is obliged to turn them over to [the District Commissioner] ²⁾. The official accounts shall be delivered to the National Archives for safekeeping, in accordance with the same rules applying to other public documents.
- ☐ [The District Commissioner] ²⁾ shall advertise the invalidation of registration in *The Official Journal*, and this advertisement shall mark its legal effect.

¹⁾Act 6/2013, Art. 7 ²⁾Act 145/2013, Art. 20

[**Art. 6 a** *Administrative fines*

- ☐ The District Commissioner shall levy administrative fines on registered religious and life stance associations that neglect their obligation under this Act to submit annual financial statements by the deadline provided for in Art. 5. Once the deadline to submit annual financial statements under Art. 5 has passed, the District Commissioner shall levy an administrative fine of ISK 600,000 on the relevant religious and life stance association and shall also demand improvements. The provision of the first paragraph of Art. 6 does not apply to the levying of administrative fines.
- ☐ If the registered religious or life stance association submits its annual financial statements within 30 days of the notification of the levying of an administrative fine, the District Commissioner shall reduce the amount of the fine by 90%. If improvements are made within two months of the notification of the levying of a fine, the amount of the fine shall be reduced by 60%. If improvements are made within three months of the notification of the levying of a fine, the amount of the fine shall be reduced by 40%.
- ☐ Administrative fines are enforceable by execution. After deducting the cost of collection, fines shall accrue to the Treasury.
- ☐ Administrative fines shall be applied regardless of whether violations are committed deliberately or through negligence.
- ☐ Uncollected administrative fines are not waived even if the parties later comply with the District Commissioner's demands.
- ☐ An administrative fine pursuant to the first and second paragraphs may be reduced or cancelled if circumstances beyond its control have prevented the registered religious and life stance association from submitting annual financial statements within the deadline stipulated in Art. 5. The District Commissioner's authorisation to do so is subject to the condition that the annual financial statements of the registered religious and life stance association have been submitted to the Commissioner in accordance with the provisions of this Act.] ¹⁾

¹⁾Act 6/2013, Art. 7

■ **Art. 7** [*Leaders of registered religious and life stance associations.*]¹⁾

- ☐ The director of a registered religious [or life stance association] ¹⁾ shall not be younger than 25 years of age. He shall otherwise fulfil the general conditions for eligibility to work under governmental auspices, other than those regarding citizenship. It is also a condition that

a leader shall have a congregation in the country to make payments in accordance with the Act on Congregation Fees.

☐ [If an individual does not have control of their own financial affairs they are therefore not competent to serve as the leader of an association.

☐ If an individual has, during the last three years, been convicted of an act in connection with business operations that violates the General Penal Code, the Act on Measures Against Money Laundering and Terrorist Financing, the Act on Public Limited Companies, the Act on Private Limited Companies, the Accounting Act, the Act on Annual Financial Statements, the Act on Bankruptcy etc. or the Act on Withholding of Public Levies at Source, they are not competent to serve as the leader of an association.] ²

☐ Before the leader of a religious association [or life stance association] ¹⁾ starts working, he shall send [the District Commissioner] ²⁾ a written declaration that he will conscientiously perform the work with which the law entrusts him in that capacity.

☐ A leader shall keep the official accounts that [the District Commissioner] ²⁾ decrees. In addition, he issues a fully valid certificate of office on the contents recorded in the official accounts and the official duties he has performed.

☐ The leader of a registered religious [or life stance association] ¹⁾ is bound by a governmental employee's responsibility in performing the work with which he is entrusted in accordance with provisions of law. If he fails to perform his duties under provisions of law or regulations set according to them, [the District Commissioner] shall ²⁾ issue to him a written warning and notify the board of the religious [or life stance association]. ¹⁾ If no amends are made, or a very serious offence is involved, [the District Commissioner] can divest him of the right to perform the work with which he was entrusted under provisions of law. The same applies if he otherwise loses conditions for performing the work of a leader.

☐ [The leader shall at all times meet the eligibility requirements laid down in the first to fifth paragraphs. If a leader loses their eligibility, they shall inform the District Commissioner thereof. The District Commissioner may at any time conduct a special review of the eligibility of a leader.] ²

☐ [Leaders of registered religious and life stance associations may designate individuals within the association they direct to see to the official duties with which a leader of a registered religious or life stance association is entrusted by law. The same conditions apply to the eligibility of the aforementioned individuals as to leaders, in accordance with par. 1–[5]²⁾ [The District Commissioner] ²⁾, in accordance with a leader's application, can certify designated individuals to perform a leader's work, however, not for more than three years at a time. Designated individuals shall work under the responsibility and as an agent of the leader of the relevant registered religious or life stance association.

☐ [The District Commissioner] ²⁾ shall inform Registers Iceland of the individuals in registered religious and life stance associations who are authorised to carry out official duties of a leader of the relevant association.] ¹⁾

¹⁾Act 6/2013, Art. 8 ²⁾Act 6/2013, Art. 7 ³⁾Act 145/2013, Art. 20

[Art. 7 a Directors of registered religious and life stance associations]

☐ Directors of registered religious and life stance associations must be legally competent and at least half of the directors on the board must reside in Iceland.

☐ An individual who does not have control of their own financial affairs is therefore not competent to serve on the board of directors of an association.

☐ If an individual has, during the last three years, been convicted of an act in connection with business operations that violates the General Penal Code, the Act on Measures Against Money Laundering and Terrorist Financing, the Act on Public Limited Companies, the Act on Private Limited Companies, the Accounting Act, the Act on Annual Financial Statements, the Act on Bankruptcy etc. or the Act on Withholding of Public Levies at Source, they are not competent to serve on the board of directors of an association.

☐ The directors shall at all times satisfy the eligibility requirements laid down in this Article. If directors lose their eligibility, they shall inform the District Commissioner thereof. The District Commissioner may at any time conduct a special review of the eligibility of directors.] ¹⁾

¹⁾Act 6/2013, Art. 7

■ Art. 8 [*Membership in a registered religious or life stance association.*] ¹⁾

☐ Those who have reached the age of 16 can decide to join a registered religious association [or life stance association] ¹⁾ or withdraw from a registered religious association [or life stance association]. ¹⁾

☐ [A child can from birth belong to a religious or life stance association or be outside religious and life stance associations, as follows:

1. If a child's parents are married or living in registered cohabitation at its birth, the child shall belong to the same registered religious or life stance association as its parents, but shall be outside religious and life stance associations if this applies to the parents.

2. If a child's parents, who are married or living in registered cohabitation at its birth, do not belong to the same registered religious association or life stance association, or one parent is outside religious and life stance associations, they shall jointly decide whether and in which registered religious or life stance association the child ought to belong. Until then, the child's situation will be unspecified.

3. If a child's parents are not married or living in registered cohabitation when a child is born, it shall belong to the same registered religious association or life stance association as the parent having custody of it, but it shall otherwise be outside religious and life stance associations if this applies to the parent.] ¹⁾

☐ The parent having custody of a child decides on its membership in or withdrawal from a registered religious association [or life stance association]. ¹⁾ If parents have joint custody of a child, they jointly make the decision. If a child has reached the age of 12, its opinion on this decision shall be sought.

☐ If the child's custody has been entrusted to someone other than the parents, based on law, the custodian decides on the child's joining or withdrawing from a religious association [or life stance association]. ¹⁾

☐ [No one may simultaneously belong to the Evangelical Lutheran Church of Iceland, a registered religious association outside the Evangelical Lutheran Church of Iceland or a registered life stance association or more than one registered religious association outside the Evangelical Lutheran Church of Iceland or registered life stance association.] ¹⁾

¹⁾Act 6/2013, Art. 9

■ Art. 9 [*Joining or withdrawing from a religious or life stance association and withdrawal from the Evangelical Lutheran Church of Iceland.*] ¹⁾

☐ On joining and membership in a religious association [or life stance association] ¹⁾, the directing provisions of law and their resolutions apply. The relevant director shall take care that statutory conditions are fulfilled, and that someone seeking admission does not simultaneously belong to another registered religious association, [life stance association] ¹⁾ or the Evangelical Lutheran Church of Iceland.

☐ Withdrawal from a religious association, [life stance association] ¹⁾ or the Evangelical Lutheran Church of Iceland shall be directed in writing or a more personal notification to the relevant director, and he shall take care that statutory conditions are fulfilled.

☐ A director shall register admission to or withdrawal from a religious association [or life stance association] ¹⁾ and provide a certificate of confirmation.

☐ To the extent that notifying Registers Iceland of joining or withdrawing from a religious association [or life stance association] ¹⁾ determines registration regarding specific points on

membership in an association, as well as the imposition of governmental fees, notification to Registers Iceland determines the period of validity of those points. Those involved in the matter can see to such notification by presenting a certificate in accordance with par. 3.

„Act 6/2013, Art. 10

[Art. 9 a Sanctions.

☐ Deliberate misrepresentation of the circumstances of an association, or other matters concerning it, in a public advertisement or notice, reports, annual financial statements or notifications to a District Commissioner is liable to fines or imprisonment of up to two years.] ¹⁾

„Act 6/2013, Art. 7

Chapter III Miscellaneous provisions.

■ **Art. 10** The minister may put into a regulation ¹⁾ more detailed rules on the implementation of this act.

„Reg. 106/2014, cf. 1152/2014.

■ **Art. 11** Provisions of this act apply to the operations of registered religious associations that were registered before entry into force of the act.

■ **Art. 12** This act enters into force 1 January 2000.