

Table of differences between Association, NGO, and Cooperative Society

Item	Association	NGO	Cooperative Society
Governing Law	Law no. 84, year 2002	Law no. 84, year 2002	<ul style="list-style-type: none"> - Consumer Cooperative Law no.109, year 1975 - Productive Cooperative Law no. 110, year 1975
Founders	At least 10 natural or legal persons or both for nonprofit purpose.	One founder or more allocate funds for definite or indefinite period. Allocation should be through official document or well for nonprofit purpose.	Group of shareholders not less than 10, with fixed amount shares, yet unfixed number as proportioned. The activity surplus shall be distribute as proportioned.
Work fields	All fields that serve development issues such as family and childhood care- family care, social assistances, elderly care- special needs care- cooperative, scientific religious services – local communities development- organization and administration – family planning – friendship between peoples – environmental protection – family economic development and income increase – consumer protection – human rights, etc.	Same fields as Associations	<ul style="list-style-type: none"> - Consumer: provide consumer goods and services with higher quality and lower prices. - Productive: handicrafts and productive services.
Administrative responsibility	BOD elected by the General Assembly of odd number 5-15 with 6 year cycle. Third of BOD to be re-elected every two years and shall convene once at least every three months.	Board of Trustees appointed by the founder(s) with odd number of 3-15. The Constituent states the way of appointing the Board and its term	BOD not less than five members with 3 year term.

		and shall convene once at least every six months.	
Funding sources	Membership fees and prescriptions – donations – gifts – wells – aids – governmental subsidies.	<ul style="list-style-type: none"> - Extra amounts allocated by the founder(s). - Extra amounts allocated by non-founders, provided the approval of Social Affairs Minister. 	<ul style="list-style-type: none"> - Members shares. - Allocations resulted from activities.
Funding resources	Fundraising permits – return of investing funds, and productive and service projects – other resources approved by Board of Directors.	The return of service projects established by the NGO – governmental subsidies – fundraising permits - other resources approved by Board of Trustees.	
Association dissolving	<ol style="list-style-type: none"> 1- Voluntarily through ad hoc General Assembly. 2- According to provisions of article 42 of law no.84 year 2002. 	<ol style="list-style-type: none"> 1- Voluntarily by a decree of the founder(s). 2- According to article 63 of law no. 84, year 2002. 	Decree by the competent minister: <ol style="list-style-type: none"> 1- When the intended activities are completed. 2- When merged or divided. 3- If number of members is less than the minimum required for its establishment. 4- If its capital is wasted totally or partially. 5- If it did not comply with the law.
Exemptions	<ul style="list-style-type: none"> - Exemption from registration fees. - Exemption from taxes and duties. - Exemption of all buildings owned by the Association from 	Same as Associations.	Cooperative societies are exempted from: <ul style="list-style-type: none"> - Taxes on commercial profits and non-commercial

	<p>all real state taxes.</p> <ul style="list-style-type: none"> - 25% discount on equipment transportation by railways. - Treat telephone calls as domestic calls. - 50% discount on water, electricity and natural gas bills. - Considering donations as commitment on donator's income with 10% maximum. 		<p>industrial and professional profits.</p> <ul style="list-style-type: none"> - Customs taxes and customs statistical fee. - Post duty – fees on documents and contracts – registration, documentation and signatures' authentication fees- judicial fees – provisional and final insurance. - 25% discount on transportation by railways. - 50% discount on scientific consultations and researches.
Joining coalitions or networks	The Association may join, subscribe or affiliate to club, association, agency, or organization, which headquarter is located outside Egypt and perform activities that do not contradict with its purposes, provided to notify the administrative authority accordingly, and when 60 days are passed from the date of notification with no written objection from such authority.	The NGO may join, subscribe or affiliate to club, association, agency, or organization, which headquarter is located outside Egypt and perform activities that do not contradict with its purposes, provided to notify the administrative authority accordingly, and when 60 days are passed from the date of notification with no written objection from such authority.	
Legal entities	Association – NGO – specific union – regional union – general federation	Same.	- Basic cooperative society.

			<ul style="list-style-type: none">- Basic cooperative union.- Public cooperative societies.- Central cooperative union.
--	--	--	---