LAW
No. 8788, dated May 7, 2001
ON NON-PROFIT ORGANIZATIONS

In reliance on articles 78 and 83 point 1 of the Constitution, on the proposal of Council of the Ministers,

THE ASSEMBLY
OF THE REPUBLIC OF ALBANIA

DECIDED:

CHAPTER 1
GENERAL PROVISIONS

Article 1

Object of the Law

This law sets out rules for the establishment, registration, functioning, organization and activity of non-profit organizations, which follow purposes in the good and interest of the public.

Article 2

Definitions

Within the meaning of this law, the following phrases have these meanings:

1. "Public collection of funds" means the collection of funds by means of broad-scale public awareness campaigns.

2. "Competent state organ" means the state organ whose field of competency is the same as or similar to the field of activity of a non-profit organization or the state organ specified by law.

3. "Non-profit organization" means associations, foundations and centers whose activity is conducted in an independent manner and without being influenced by the state.

4. "Non-profit activity" means any economic or non-economic activity on the condition that the income or properties of the non-profit organizations, if there are any, are used only for the fulfillment of the purposes specified in the charter of the organization.
5. "Temporary activity" means activity exercised by a foreign non-profit organization in Albanian territory for the fulfillment of specific concrete purposes during a calendar year for a period of no less than 30 consecutive days and no more than six months.

6. "Activity in the good and interest of the public" means any activity that supports and develops spiritual and other humanitarian values for the individual and society, protects human life or health, secures and realizes public and social services, help and support in cases of disasters, protects the environment and develops culture and education about it, supports and develops cultural and historical values and traditions, science, education, physical and spiritual education, helps in the development of good habits and democratic values as well as any other aspect in the good and interest of the public.

Article 3
Subjects of the Law
The subjects of this law are the associations, foundations and centers contemplated in article 2 point 1 of this law. Trade unions, political parties and other non-profit organizations whose activity, organization and functioning is regulated by separate law are not subjects of this law. Everyone has the right to collective organization without needing to register this as a non-profit organization.

CHAPTER II
GENERAL PRINCIPLES

Article 4
The Right to Establish and Participate
Every natural or juridical, local or foreign person has the right to establish a non-profit organization, to be a member of it or to take part in its management organs or in the administrative personnel of the non-profit organization.

Article 5
The Principle of Protection and Respect for Human Rights
Non-profit organizations base their activity on the principle of respecting, protecting and implementing the fundamental human rights and freedoms provided in the Constitution, laws and international agreements ratified by law.

Article 6
The Principle of Independence from the State
Non-profit organizations exercise their activity in a manner independent from state organs and interests.

Article 7
Relationships of Non-profit Organizations with State Organs
The state supports and encourages the activity of non-profit organizations. The realization by the state of conditions and facilities for non-profit organizations to achieve the purpose and object of their activity is done by law. State organs do not interfere in the activity of non-profit organizations. A prohibition or limitation of the activity of non-profit organizations is done only in the cases and the manner specified by law.

Article 8
Civil Rights and Duties
Non-profit organizations have rights and carry out duties in conformity with the provisions of the Civil Code, except when it is provided otherwise in this law or other legal provisions.

CHAPTER III
NON-PROFIT ORGANIZATIONS

Article 9
Forms of Non-Profit Organizations
The establishment, forms, organization, functioning and field of activity of non-profit organizations is done in conformity with the Civil Code and with this law.

Article 10
Division of Non-Profit Organizations according to Organization
Depending on the manner of organization, non-profit organizations are divided into:

1. non-profit organization with membership:

   Non-profit organizations with membership are established by the free will of natural or juridical persons. The minimum number of founding members is five natural persons or at least two juridical persons.

   Every member has the right to leave the non-profit organization for any reason. The charter may provide rules on the responsibility of the member who leaves in connection with the duties and responsibilities of the organization against third parties up to the moment the member leaves. The responsibility of the member who leaves is the same as that of other members of the non-profit organization for activity performed up to the moment of leaving.

   The highest steering organ of a non-profit membership organization is the general meeting or assembly of all of its members. Other steering organs are elected and are responsible to this highest organ.

2. non-profit organizations without membership:

   Non-profit organizations without membership are foundations and centers.

   Non-profit organizations without members are created by one or more persons or by testament.

   The highest steering organ of non-profit organizations without membership is the board of directors.

Article 11
Centers
1. A center is a juridical person, without membership, that has the object of its activity the performance of services and the realization of projects for purposes in the good and interest of the public, with funds and income
secured according to law. It is not permitted for a center to perform profit-making activity.
2. A center is created by one or more natural or juridical persons, by notarial act.
3. The act for creation of a center is registered in court on the request of its founder.
4. The respective legal provisions for a foundation are applied to the establishment, organization and functioning of a center, except when it is expressly provided otherwise in this law and other legal provisions.

Article 12

Division of Non-Profit Organizations according to the Law

Depending on the place of their registration, non-profit organizations are divided into:

1. local non-profit organizations:
   
   Local non-profit organizations are those which are established, recognized and registered as such according to Albanian law.

   Local non-profit organizations may establish their branches in the center or in any other territorial-administrative unit of Albania. These branches are not separate legal persons, but part of the organization.

   Local non-profit organizations have the right establish their branches, affiliates and so forth outside the territory of Albania.

2. foreign non-profit organizations:

   Foreign non-profit organizations are those organizations established, recognized and registered as such according to the law of another country.

   Foreign non-profit organizations are permitted to exercise one or more specific activities in the territory of Albania, provided that they do not conflict with the Constitution and Albanian legislation.

   Foreign non-profit organizations are also permitted to exercise their activity in the territory of Albania by establishing and registering, according to Albanian law, a branch or a new non-profit organization.

CHAPTER IV

ESTABLISHMENT AND REGISTRATION OF NON-PROFIT ORGANIZATIONS

Article 12 [1]

Founding Subjects

Non-profit organizations are founded by natural or juridical persons, local or foreign.

Article 13
Registration of Non-Profit Organizations
Non-profit organizations that are subjects of this law acquire juridical ability after they are established and registered in court, in conformity with the conditions and procedures provided for in the law. Branches of foreign non-profit organizations are also subject to the same registration procedures. The founders of a non-profit organization meet and approve its establishment act and its charter, and may also authorize one or more persons to perform the acts of registration. The conditions contemplated in the second paragraph of this article are not applicable to foundations that are established based on the basis of a testament. If they meet the legal criteria, these foundations shall be registered by respecting the general juridical-civil rules of execution of a testament. The procedures for the registration of non-profit organizations in court and the deposit of their documents into the respective Register are regulated by separate law.

**Article 14**
**Judicial Personality**
A non-profit organization is recognized as a juridical person on the day the decision of the court for its registration becomes final. After it has gained juridical personality, a non-profit organization is responsible to the third parties for the obligations and damages caused during its activity. The juridical personality of a non-profit organizations terminates on the day the decision of the court for its de-registration becomes final.

**Article 15**
**Duration of non-profit organizations**
Non-profit organizations are established with or without a term. The duration of the activity of a non-profit organization and the rules for changing it are set in its charter.

**Article 16**
**Establishment Act**
The establishment act is the document through which its founders express their will to establishment the non-profit organization. A foundation may also be established through a testament. In that case, the testament constitutes the establishment act of the foundation. The establishment act is drafted in writing and contains, in a summary manner: the type, name, headquarters, identity of the founders, purposes and field of activity, duration, the name of the person authorized to follow the necessary procedures for the registration of the non-profit organization and for its legal representation relation with third parties.

In the case of a foundation, the establishment act shall show the nature, source and value of the property necessary to fulfill the aim and field of activity of the foundation.

In the case of establishment of a foundation through a will, its content does not have to provide all the items indicated in the third and fourth paragraphs of this article.

Decisions for changes in the act of establishment with respect to the name, symbol, object, purposes, field of activity of non-profit organizations, as well decisions to transform it into another form of non-profit organization, shall be submitted to the court within 30 days from the date the decision is taken. Changes in the establishment act are subject to the same procedure used in the case of initial registration of the organization.
Article 17
The Charter
The detailed regulation of the issues of organization, functioning and activity of the non-profit organization is provided in its charter. The charter of a non-profit organization is drafted by the founders and approved in the founding meeting of the organization. If the case of the establishment of a foundation through a testament, the charter may be drafted and approved by the executor of the testament, except when the testament provides otherwise. The charter of a non-profit organization shall contain:

a) the form of organization;

b) the name, seal and special symbol of the organization;

c) the founders;

ç) the purpose and field of activity of the organization;

d) a prohibition of the distribution of profits;

dh) the duration;

e) the steering organs and their competencies;

ê) the composition of the first steering organs provided in the charter;

h) procedures and methods for electing or changing the steering organs;

i) rules for holding a meeting, the participation, the manner and procedure of voting to take decisions;

j) criteria for administration of property;

k) the manner of approving an amendment of the charter, the establishment act and the internal rules;

l) rules for the merging and dissolution of the non-profit organization;

ll) the method of legal representation;

m) rules for liquidation and the destination of property after the termination of the organization.

In addition to what is mentioned in the third paragraph of this article, the charter of an association shall also indicate:

a) rules for acceptance and of expulsion of members;
b) the rights and duties of members;

c) rules related to membership dues.

In addition to what is mentioned in the third paragraph of this article, for a foundation and centers the charter shall also indicate the financial and material sources provided by the founder and the manner of their use.

Article 18
Amendment of the Charter
The amendment of the charter of an association is done by a general assembly of its members. If the charter does not provide for a higher voting majority, amendments to the charter are done by a simple majority of the members of the association.

In the case of a foundation and centers, their highest decision-making organ, in conformity with the procedures provided in the charter, has the competency to amend the charter. If the foundation was established by a testament, an amendment of the testator’s will cannot be done when it is specifically prohibited in the testament.

The decision of the general assembly or the highest decision-making organ of a non-profit organization to amend the charter is deposited in the Registry of Non-Profit Organizations, according to the procedures set by law.

CHAPTER V
ORGANIZATION AND FUNCTIONING

Article 19
Decision-making Organs
The highest decision-making organ of a non-profit organization without membership is the board of directors, which can also have different designations, while for those with membership, it is the general assembly of its members.

In conformity with the procedures specified by law or in its official documents, the highest decision-making organ of a non-profit organization holds no less than the number of the meetings provided in the charter, and also within the time provided in the charter for holding them, but in any case, no less than once a year.

Article 20
Competencies of the Highest Decision-making Organ
The highest decision-making organ of a non-profit organization, in addition to other issues that it deems should be examined by it, decides on amendment of the charter, specifies the fields and programs of activity, oversees and audits regularly their accomplishment, examines economic, financial and administrative questions, approves the most important acts in connection with the budget of the non-profit organization and the expenses for the coming year, issues norms for the regulation of the activity, organization and the structure of the organization, elects or appoints members of the highest executive organ, creates special committees, and also decides on other questions expressly provided in law or in the charter.

Article 21
Remuneration of the members of the highest decision-making organ
Members of the highest decision-making organ, as a rule, exercise their function without compensation.
Non-profit organizations, respecting the principle of the best interest of the organization, depending on its conditions, the number and duration of its meetings, may reimburse the expenses and compensate members of the highest steering body for participation in its meetings. They are also compensated in cases when they perform specified duties.

**Article 22**

**Executive Organs**

A non-profit organization has a high individual or collective executive organ, which, as appropriate, may be called executive director, president, executive council, and so forth. The daily activity and execution of the programs decided on by the highest steering organ of the non-profit organization is done by its highest executive organ. The rules of activity of the highest executive organ are set by the charter and acts of the highest steering or decision-making organ.

**Article 23**

**Remuneration of Persons Who Participate in the Highest Executive Organ and of Employees of the Non-Profit Organization**

A member or members of the highest executive organ and the employees of the non-profit organization earn wages, compensation and reimbursement for expenses incurred during the exercise of their duties and competencies.

**Article 24**

**The Number of Members of the Highest Decision-making Organ**

The highest decision-making organ of a non-profit organization without membership may not have less than three members, except when the charter provides otherwise. The highest decision-making organ meets with the participation of more than half of its members and decides by a majority of the members present. The highest decision-making organ of a non-profit organization with membership may not have fewer than five members, except when the charter provides otherwise. The highest decision-making organ meets with the participation of more than half of its members and decides by a majority of the members present.

The highest decision-making organ may create other decision-making, executive or advisory bodies, when the charter permits it or when the charter does not expressly prohibit it.

**Article 25**

**Responsibility of the Members of the Steering Organs and Employees**

Members of the decision-making and executive organs, as well as employees of the non-profit organization, are not responsible for its obligations towards third parties, except for cases when, in the exercise of duty, willfully or by serious negligence, they have caused damage to third parties.

**Article 26**

**Conflict of Interests and Prohibited Agreements**

A conflict of interests between a non-profit organization and a member of the decision-making or executive organ or its employees is not permitted. The cases of conflicts and the procedures for resolving them are provided in the charter and in other legal acts. Agreements between a non-profit organization and a member of the steering and executive organ or one of its employees may be permitted only if they are entered into to fulfill a purpose or object of the activity of the non-profit
organization, only if they are fair and in conformity with real market value. These agreements may be permitted only if they are examined beforehand by the steering organs. Interested persons shall be excluded from the discussions and the voting on the agreement. In a case of conflict of interest either a prohibited agreement or a consummated one, and if the above procedures are not followed, the non-profit organization may invalidate the agreement and bring a lawsuit in court for indemnification.

**Article 27**

**Resolution of a Conflict of Interests**

Each member of the highest decision-making or executive organ of a non-profit organization shall withdraw from the examination and decision-making on any question where he or his family members have direct or indirect economic or personal interests.

Each financial transaction for the account of a non-profit organization, with a member of the steering or executive organ or an employee of the non-profit organization, or another juridical or natural person, when the member of the decision-making organ, the executive organ or the employee of the non-profit organization has a financial interest, may be concluded only if the highest decision-making organ permits it and if the transaction contains the most favorable conditions for the non-profit organization.

Paid employees may not be members of the decision-making organ of a non-profit organization. They may participate in their meetings without the right to vote.

**Article 28**

**Resolution of Disagreements**

Disagreements among the members, between them and the decision-making and executive organs or between them and the employees are solved in good faith and in conformity with the charter and rules of the non-profit organization, otherwise the question is resolved by the court.

**CHAPTER VI**

**FOREIGN NON-PROFIT ORGANIZATIONS**

**Article 29**

**The Activity of Foreign Non-profit Organizations**

Foreign non-profit organizations have the right to exercise temporary or permanent activities in the Republic of Albania, respecting Albanian legislation and good customs and under the same conditions with those of local non-profit organizations.

For the exercise of their activity in the Republic of Albania, foreign non-profit organizations may establish and register the non-profit organizations, or their branches, according to Albanian law.

**Article 30**

**Permission for Temporary Activity**

Except when it is provided otherwise in bilateral or multilateral agreements, foreign non-profit organizations, in order to exercise temporary activity, on their application receive only preliminary permission of the state organ that conducts activity in the same field or in fields similar to the foreign non-profit organizations.

The decision of the respective state organ to issue a temporary license for activity is given no later than one month from the date of submission of the
request. Otherwise the approval is considered as given. Refusal of any request can be appealed in court within 30 days of receipt of notice. Temporary activities that last no longer than 30 consecutive days do not need temporary permission.

**Article 31**

**A Request and Associated Acts for Obtaining Permission for Temporary Activity**

Foreign non-profit organizations that intend to exercise temporary activity, besides meeting the other requirements of this law, and receipt of the permission of the respective state organ that exercises activity in the same field or in fields close to that of the foreign non-profit organization, together with the request shall also present the following documents:

a) A document that shows they are a juridical person in their country of origin;

b) A declaration from the foreign non-profit organization itself, that the activity it intends to realize in Albania is in conformity with the purpose for which it was created and with the legislation of that country.

The accompanying acts issued in other countries shall be authentic or certified regularly by the competent organ of the country where the act was issued, translated and notarized in the Albanian language.

**Article 32**

**Documents Necessary for the Registration of a Branch of a Foreign Non-Profit Organization**

Foreign non-profit organizations that intend to establish a branch in Albania, in addition to meeting the other requirements of law, also accompany the request for registration with the establishment act and the charter, together with the decision of its competent organ for the opening of a branch in Albania.

Accompanying documents issued in other countries shall be authentic or certified regularly by the competent organ of the country where the act was issued, translated and notarized in the Albanian language.

**Article 33**

**Rights and Duties**

In the conduct of their activity, foreign non-profit organizations have all the rights, facilities and legal obligations as if they were local, except when it is otherwise provided by law or international agreement.

**CHAPTER VII**

**LICENSING, INCOME AND ECONOMIC ACTIVITY**

**Article 34**

**Licensing**

For the realization or support of the purpose and object of activity contemplated in the charter, non-profit organizations have the right to exercise any kind of lawful activity.

When the exercise of an activity is subject to the need to obtain a license or permission, the non-profit organization submits a request to the competent organ, which, after determining that it fulfills all the criteria and the relevant legal procedures, gives it the respective license or permission.
In the registration decision, the judge shall also give an expression about the fulfillment of the obligation to request and obtain the respective license or permission as a condition for the exercise by the non-profit organization of the activity that is subject to licensing or permission. A copy of the permission or license obtained by the non-profit organization, certified according to law, is deposited in the respective register of the court.

**Article 35**

**Sources and Use of Income**

The sources of income of a non-profit organization are income from dues, when there are such, grants and donations offered by private or public subjects, local or foreign, as well as income from economic activity and the assets owned by the non-profit organization.

Non-profit organizations acquire income from the sources recognized by this law and incur expenses only to realize the purpose and object of the activity for which they were created, as well as to manage and maintain their property. No form of distribution of profit or financial and material advantage benefit from the income and profits of the non-profit organization is permitted to the persons to are subjects of the charter or establishment act, except for obligations in the form of salary, wages, payments, emoluments and compensation that derives from an employment contract or another contracts similar to it or to cover expenses performed on the order and for the account of the non-profit organization.

In special cases, associations may give financial aid to their members, outside persons or other subjects. Associations may give such assistance also from donated funds or those put at their disposition, when the donors have expressly granted such a right.

**Article 36**

**Economic activity**

A non-profit organization has the right to exercise economic activity for the realization of the purpose and object of its activity. A non-profit organization may exercise economic activity without having to create a separate subject for this reason, provided that the activity is in conformity with the purposes of the non-profit organization, has been declared as one of the sources of income, and provided that the activity is not the primary purpose of the activity of the organization. If a non-profit organization realizes profits through the exercise of economic activity, it shall be used to accomplish the purposes specified in the charter and the establishment act.

**Article 37**

**Collection of funds**

Non-profit organizations have the right to perform activities for the collection of funds and to use them for meeting the purposes and object of their activity, or to support the purposes and activities of other non-profit organizations. The rules for the public collection of funds are determined by separate law.

**Article 38**

**Relations with donors**

Financial relations and mutual rights and obligations with donors are realized in conformity with the respective agreements, but respecting the requirement of the charter of the non-profit organization and of this law. Financial or material assistance given for illegal purposes or which is obtained through illegal sources is not allowed.
Article 39
Donations and Contracting with State Organs
Non-profit organizations have the right to take part, like all other juridical persons, in the field of undertaking projects, tendering and procuring grants, contracting and purchases and sales by state organs of public services, public properties and goods, as well as the transferring of public services and the respective properties from the public sector to the non-profit organizations.

Article 40
Relief and Exemption from Fiscal Obligations
Relief and exemptions of non-profit organizations from tax and customs obligations are set by law.
Regardless of the form of organization, the purpose they follow and the activity they exercise, non-profit organizations are exempt from tax on revenues realized from donations and membership dues.
Natural and juridical persons who give assistance by donations to non-profit organizations are entitled to obtain relief from income tax according to law.

Article 41
Supervision of Non-Profit Organizations
The competent state organs have the right to supervise non-profit organizations regarding the implementation of tax and customs legislation, social insurance legislation, the licensing of the exercise of economic activity, contracting of the exercise of public and social services, and for the fulfillment of their activities with funds from the State Budget.

CHAPTER VIII
TRANSFORMATION, MERGER, INTERRUPTION OF ACTIVITY AND DISSOLUTION

Article 42
Transformation and merger
Non-profit organizations have the right to be transformed or merged by a decision of the competent organ according to the basic act and are considered dissolved upon the registration of the new subject.
The transformation of an organization without membership, merger with another non-profit organization or their division can be done only when it is contemplated in the charter.
Transformation and merger of foundations and centers into associations or of associations into a foundation is not permitted.

Article 43
Self-dissolution
A non-profit organization is dissolved on its own initiative.

Article 44
Dissolution by Court Decision
A court may decide the dissolution of a non-profit organization on the request of its members, its decision-making organs, or the competent state organ in cases when:

a) the activity of the non-profit organization comes into conflict with the Constitution;

b) the non-profit organization performs illegal activity;
c) the non-profit organization was not established according to the requirements of law;

c) the non-profit organization has gone bankrupt according to the law of bankruptcy.

Except when the activity of the organization constitutes a serious threat to the public, the court shall inform the organization in writing about the violation of law and give it 30 days to correct its activity.

Article 45
Manner of Examining the Request
The examination of a request to dissolve a non-profit organization is done in the presence of representatives of the non-profit organization, of the supervising organ and, as the case may be, the members who presented the request.
When, on the request of the interested parties contemplated in the first paragraph of article 44, the court assesses that it is the case, it preliminarily recommends to the non-profit organization to take action to conform its program or activity with the Constitution and this law, in a set time period, suspending the examination of the case.
When the recommendations are applied properly, the court decides to end the adjudication. Otherwise, it examines the case after the set time period has been completed.

Article 46
Liquidation
When dissolution has been decided by the non-profit organization itself, the liquidation is realized by one or more liquidators, designated according to the charter and always before de-registration by the court.
When the court decides on the dissolution, it also designates a liquidator, vesting in him the competencies necessary for the conduct of the liquidation procedure.
In all cases, the liquidators have authority and responsibility over the assets, the property and the representation of the non-profit organization and of [word missing], from the date of their appointment until the conclusion of the liquidation.

Article 47
The Activity of the Liquidators
The liquidators evaluate the financial condition of the non-profit organization and its property at the moment of the taking of the decision for its dissolution, and they identify all the possible creditors and debtors.
After the payment of the obligations that the organization has to the state and to other creditors and the receipt of obligations from third parties, the liquidator values the property that remains and sees that this property goes to the destination specified by the charter, its competent organ, the court or the law.
In no case is distribution or disposition in favor of the members or other persons who are subjects of the charter or the establishment act of the organization or their relatives permitted.
In cases when the non-profit organization has obtained tax exemptions or fiscal relief, donations from the public or state grants, all property that remains after the payments of obligations is distributed to other non-profit organizations that follow the same goals as or goals similar to the liquidated
organization. In cases when a non-profit organization dissolves voluntarily, the organizations profiting from the property that remains are specified in the charter or in a decision of the highest decision making organ. When this specification is not done, the organizations that profit are determined by the court.

**Article 48**  
**De-Registration**  
When the dissolution has been decided by the non-profit organization itself, the competent organ according to the charter approves the final report of the liquidator and asks the court to de-register the non-profit organization.  
In cases when the competent organ of the non-profit organization does not approve the final report of the liquidator or the dissolution, and the court has decided in the liquidation in a judicial session in the presence of the representatives of the non-profit organization and the liquidator, it examines the final report of the liquidator and takes a decision on its de-registration.

**CHAPTER X**  
**TRANSITIONAL AND FINAL PROVISIONS**

**Article 49**  
**Supplemental Actions of Non-profit Organizations**  
Foreign non-profit organizations with temporary activity in Albania shall submit a request for approval by the competent state organ that exercises activity in the same field or in a field close to that of the foreign non-profit organization within six months from the entry of this law into force. Otherwise, the foreign non-profit organizations with temporary activity in Albania interrupt their activity.  
Foreign non-profit organizations that have permanent activity with independent branches or affiliated offices in Albania and who have not registered according to Albanian law continue their activity. Within one year from the entry of this law into force, they shall submit a request and be registered in court, otherwise they lose the status of a juridical subject and their activity is considered unlawful.

**Article 50**  
**Regulation of the Required Form for Existing Non-profit Organizations**  
In cases when the activity of existing non-profit organizations is not in conformity with the provisions of this law, within one year from the entry of this law into force they shall go to court to make the necessary regulation. The court expresses itself only in the cases when the amendments deposited are not in compliance with the provisions of this law. The regulation made in implementation of the first paragraph of this article are considered amendments and not as re-registration.

**Article 51**  
Law no. 7695 dated April 7, 1993 "On Foundations" is repealed.

**Article 52**  
**Entry into Force**  
This law is effective 15 days after publication in the Official Journal.

Chairman  
Skënder Gjinushi

[1] Translator's note: in this unofficial copy from Parliament, there are two article 12’s, since the paragraphs were not renumbered after the last-minute
insertion of the article on centers. This may be corrected by the time of publication.

[2] Translator’s note: letters f, g and gj are missing from the copy furnished by Parliament; again, this may be corrected (that is, the paragraphs may be relettered) in the published version.