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Changes in the officers or member associations

Change in leadership

The association must notify the Registry of Associations changes in identities, homes and functions of its leaders.

The combination can be used to fulfill this obligation [teleservice e-modification](#) or Form [Cerfa No. 13971 * 03](#).

By using the online procedure, file processing is faster.

Arrival or departure of a member association

When the association is a union or a federation of associations, it must update at each arrival or departure, the list of member associations addressed in the initial statement.

The combination can be used to fulfill this obligation [teleservice e-modification](#) or Form [Cerfa No. 13969 * 01](#).

By using the online procedure, file processing is faster.

Change of address

The association that changes registered office address or management address (*if the offices of the association are installed in a location other than the head office*) immediately inform the administration.

If the association said a website, it must also report any website address changes (*and may request that it be subject to publication in the Official Journal*).

The combination can be used to fulfill this obligation [teleservice e-modification](#) or Form [Cerfa No. 13972 * 02](#).

By using the online procedure, file processing is faster.

Acquisition or loss of property

If the association acquires or loses a property, it must notify the Registry of Associations, by drawing or updating the list of buildings it owns (*even if it has become an empty list*).

The combination can be used to fulfill this obligation [teleservice e-modification](#) or Form [Cerfa No. 13970 * 01](#).

By using the online procedure, file processing is faster.

Create or delete an institution

If the development of the association led to the creation or deletion of a territorial settlement with some autonomy (*antenna or section, for example*), the association must notify:

- **The Registry of Associations**
- **The Regional Directorate of INSEE** (*to update their registration numbers Siret*).

Threshold of € 60,000 lucrative revenue

An association may develop an economic activity for commercial and lucrative, if it deems necessary for the performance of its non-profit activities. It has a commercial automatic tax-free and without reporting formalities, since its non-profit activities remain clearly dominant in its accounting.

But this franchise business taxes and lack of reporting requirements have limitations. Once the amount for profit receipts (*from the sale of goods or services*) exceeds € 60,000 yearly, the association:

- Must notify the competent **Centre for Public Finance** for its headquarters.
- **Perform the same statement that companies** (*following the same accounting entries presentation requirements*).

Threshold of € 153,000 in donations or grants

If the total of donations over a year exceeds € 153,000, the association must publish its accounts in the Official Journal.

It is the same with a combination of higher grants € 153,000.

The appointment of an auditor is mandatory.

For a fee: the cost is 50 €.

It should use for this purpose the **teleservice publication associative accounts**.

Warning: Contributions are not to be counted among the gifts.

Amendment of articles

In case of modification of the statutes, the association must declare rapidly.
The combination can be used to fulfill this obligation [teleservice e-modification](#) or Form [Cerfa No. 13972 * 02](#).

By using the online procedure, file processing is faster.

Note: if the articles are specified by internal regulations, changes in the latter are not considered statutory changes and are therefore not reportable.

Dissolution

Dissolution must be reported.

The combination can be used to fulfill this obligation Form [Cerfa No. 13972 * 02](#).

The Special Register

For all the changes indicated on this sheet, the statements must be coupled with a mention on a [Special Register](#), kept by the association and held available to the authorities.