

GENERAL NOTICE

NOTICE OF 2007

DEPARTMENT OF TRADE AND INDUSTRY

REGULATIONS UNDER THE CO-OPERATIVES ACT, 2005 (ACT NO. 14 OF 2005)

By virtue of the power vested in me under section 95 of the Co-operatives Act, 2005 (Act No. 14 of 2005), I, Mandisi Mpahlwa, Minister of Trade and Industry, hereby make the regulations set out in the Schedule below.

MANDISI MPAHLWA,MP
MINISTER OF TRADE AND INDUSTRY

SCHEDULE

Definitions

1. In these regulations, unless the context otherwise indicates, the definitions of the Act apply, and

“access code” means the unique identification particulars, whether alphanumeric, biometric or otherwise, enabling the CIPRO system to identify a person;

“the Act” means the Co-operatives Act, 2005 (Act 14 of 2006);

“CIPRO” means the Companies and Intellectual Property Registration Office that constitutes a combined administrative office for the various registration offices established or deemed to be established and registrars appointed under the Act, the Companies Act, 1973 (Act 61 of 1973), the Close Corporations Act, 1984 (Act 69 of 1984), the Trademarks Act, 1993 (Act 194 of 1993), the Designs Act, 1993 (Act 195 of 1993), and the Patents Act, 1978 (Act 57 of 1978);

“CIPRO customer” means any person making use of electronic services and includes any person who has been allowed by the registrar to use electronic services, who is legally entitled to act on behalf of a co-operative and who has thus been allowed to use or provide electronic services or to act as an intermediary in respect of electronic services;

“CIPRO portal” means the internet website or other electronic portal forming part of the CIPRO system;

“CIPRO record retention system” means the system used by CIPRO to store records for subsequent access, whether in paper, microfilm, electronic or other form;

“CIPRO system” means the computer system, including the CIPRO portal, through which CIPRO provides electronic services, irrespective of the medium or form of technology underlying or forming part of such services;

“electronic services” means the services provided or made available by CIPRO through the CIPRO system in terms of regulation 2;

“forms” means the prescribed forms contemplated in Schedule 2;

“inspect” includes obtaining access to a record via the CIPRO system;

“lodge” includes the creation of a record on the CIPRO system;

“operational requirements” means the requirements provided for in regulation 2 (2); “

“record” in relation to a co-operative, includes any document and vice versa, accounting records, minutes and registers as contemplated in section 21 of the Act.

Electronic services

2. (1) Any requirement under the Act or these regulations, including requirements in respect of lodgement of forms, returns, other information, records and payment of fees, may be satisfied in electronic form, subject to the provisions of the operational requirements.

(2) The registrar must publish operational requirements on the CIPRO portal setting out the requirements, processes and procedures in respect of all or certain electronic services, including -

- (a) registration procedures;
- (b) identification, authentication and verification;
- (c) form and format of records;
- (d) manner and form of payment;
- (e) information security requirements; and
- (f) record retention requirements.

(3) The operational requirements may be published in different forms over different parts of the CIPRO portal.

(4) Unless another form of electronic signature is specified in the operating requirements, any signature requirement under the Act or these regulations in respect of a record to be accessed from or lodged with CIPRO is satisfied by the CIPRO customer entering his or her access code on the CIPRO system and any record lodged after the CIPRO customer having entered the access code shall be deemed to have been duly signed by the person whose signature is required under the Act or these regulations for purposes of such record.

(5) Where any form under the Act or these regulations makes provision for a signature and such form is deemed to be signed as provided for in subregulation (4), it shall not be necessary to have recorded on such form that it had been signed.

(6) Unless CIPRO receives prior written notification from the holder of an access code to disable such access code, CIPRO shall be entitled to accept that the person using electronic

services is the person to whom the access code was issued or such person's duly authorized representative acting within the scope of such person's authority.

(7) CIPRO may suspend or terminate electronic services at any time without incurring any liability for doing so: Provided that proper notice of such suspension or termination shall be given and that such suspension or termination will not affect existing rights of any person who has been using such electronic services.

Seal of Office of the registrar

3. The seal of office of the registrar must bear the Coat of Arms of the Republic and the title, Registrar of Co-operatives, and must appear on every document, which the registrar registers whether manually or by way of electronic means.

Documents

4. (1) All documents lodged with the Registrar must, unless he or she otherwise directs, be written in block capitals or be typewritten, or printed in legible characters, with deep permanent black ink on one side only of strong white paper of a size approximately 298 millimeters by 207 millimeters (international paper size A4): Provided that the requirements of this regulation are met if documents have been lodged in accordance with the operational requirements and proof of payment of the prescribed fee (if any), has been provided.

(3) The Registrar may reject any document which in his or her opinion is unsuitable for purposes of record or which does not satisfy the operational requirements.

(4) All documents lodged with the registrar must be in one of the official languages of the Republic.

(5) A copy of any document reproduced from the CIPRO record retention system, purporting to be certified by the registrar or an officer or employee contemplated in section 78(2) of the Act, shall without proof or production of the original, upon the mere production thereof in proceedings, whether in a court of law or otherwise, be admissible as evidence in respect of the contents of such document.

(6) All communications to the registrar may be made, or any document required to be sent to or lodged with the registrar may be lodged personally or sent through the post or transmitted in such electronic form and by such electronic means as authorized by the Registrar for electronic services.

Preservation of records

5. (1) Any document lodged with the registrar or created on the CIPRO system in terms of regulation 3(1) may be stored in such form and format as the Registrar may approve from time to time for the CIPRO record retention system.

(2) Any document lodged with the registrar or any record in the CIPRO record retention system may, subject to the provisions of any law, be moved to other locations, stored in another form, or be destroyed, as the case may be.

Checking of documents

6. When any person considers the registration of any document and submits a draft thereof to the registrar for checking, or requires the checking of any document or draft for any other reason, the fees mentioned in Schedule 1 in respect of such checking, shall be payable.

Office hours

7. The office of the registrar shall be open to the public from Mondays to Fridays from 08:00 to 15:00, except on the following days:

- (a) All days proclaimed public holidays in terms of any law; and
- (b) days of which notice may from time to time be given by means of displaying a notice in a conspicuous place at the said office or in such other manner as the registrar may think fit.

Forms and fees

8. (1) The forms contained in Schedule 2 to these regulations must be used in all cases to which they apply and may be modified as directed by the registrar to meet other cases or as circumstances may require.

(2) The fees to be paid in terms of the Act and these regulations are those set out in Schedule 1 to these regulations.

Manner, proof and date of payment

9. (1) The payment of all fees, additional fees and other moneys payable to the registrar in terms of the Act, these regulations or in relation to any form prescribed in these regulations, must be effected in such manner, including such electronic form of payment, as the Registrar may direct.

(2) Proof of payment of such fees, additional fees or other moneys shall be furnished in accordance with the registrar's requirements for such payment or, if such payment is electronically effected through the CIPRO system, in accordance with the operational requirements.

(3) The date of payment of fees, additional fees or other moneys referred to in subregulation (1), shall be the date, as the case may be -

- (a) on which a payment was made in a manner contemplated in subregulation (1); or
- (b) as indicated on the electronic billing system when the electronic transaction on the billing system was performed.

Inspection of documents

10. (1) Any person who personally applies to inspect any document or to obtain a copy of any document kept by the registrar under the Act, must complete Form CR 13, provided by the office and pay the appropriate fee set out in Schedule 1.

(2) Any person who does not personally, at the registrar's Office, inspect a document, kept by the registrar under the Act, or uplift a copy or extract thereof, may apply in writing to the registrar for any information relating to the document or for a copy of or extract from any such document and the registrar must upon payment of the fee set out in Schedule 1, provide the information requested, in such format as he or she is able to provide.

(3) Copies of documents, kept by the registrar under the Act, or information in relation thereto or extracts thereof, may also be obtained through the CIPRO electronic services upon payment of the fee set out in Schedule 1.

(4) The fee set out in Schedule 1 shall be payable in respect of inspection of documents relating to any one co-operative and in respect of copies of documents the fee shall be payable in respect of each document.

(5) Any person who, whilst inspecting any document at the office, knowingly and without the consent of the registrar-

- (a) removes any document from the custody of the registrar or the office;
- (b) makes or causes to be made any entry on such document;
- (c) destroys or mutilates any such document; or
- (d) alters or causes to be altered any entry on such document,

shall be guilty of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

Name reservation

11. (1) Any person who intends to form a co-operative or any co-operative which intends to change its name may, on Form CR 5 and on payment of the fee set out in Schedule 1, apply to the registrar for the reservation of a name.

(2) A reservation contemplated in subsection (1) shall be valid from the date of approval by the registrar for a period not exceeding three months.

Registration of a primary/secondary/tertiary co-operative

12. (1) The following documents must be lodged for the registration of a primary, secondary or tertiary co-operative:

- (a) Form CR 1 containing the application for registration of a co-operative;
- (b) The proposed constitution of the co-operative complying with the provisions of section 13 of the Act and duly signed by at least such number of founding members as are required to form a co-operative of that particular form;
- (c) If a name has been reserved for the co-operative to be formed, Form CR 5 containing particulars of the name so reserved;
- (d) If Form CR1 and the constitution is not signed by a founder member personally, a power of attorney signed by the founder member in favour of the person signing on his or her behalf.

(2) Proof of payment of the registration fee contemplated in section 6 (2) (d) of the Act must be submitted with the documents referred to in subregulation (1).

Certificate of registration and registration number

13. (1) After registration and allocation of a registration number to the co-operative, the registrar must issue a certificate of registration in the format of Form CR 10 and provide the co-operative with a copy of the registered CR1 and constitution.

(2) The registrar may change or amend the registration number of any co-operative allocated either in terms of section 7 of the Act, any repealed law or in terms of any administrative ruling, in order to rectify duplications of such numbers or to achieve any other objective which he or she considers necessary or expedient in order that the purposes of the Act in respect of the register of co-operatives may be achieved: Provided that if the registration number is so changed or amended, the registrar must issue the co-operative concerned with a certificate confirming such change or amendment.

Amendment of constitution

14. (1) A special resolution for the amendment of the constitution of a co-operative must be lodged for registration on Form CR 6 and must be accompanied by a copy of the notice of the general meeting in terms of section 18 (2) of the Act, which sets out the proposed amendment.

(2) If the co-operative has changed its name by such special resolution, the registrar must issue the co-operative with a certificate of change of name in the format of Form CR 11.

Notice of registered office of co-operative

15. (1) Notice of the registered office of a co-operative, its postal address, electronic address, telephone and telefax numbers and any change thereof, must be given on Form CR 3.

(2) Form CR 3 must be lodged upon registration of the co-operative and within fifteen days of any change of the particulars referred to in subregulation (1).

Returns relating to directors

16. A co-operative must notify the registrar of the particulars of its directors required by section 39 of the Act, and any change to that particulars, on Form CR 2.

Disqualification of directors and managers

17. (1) A director or manager of a co-operative who has failed to disclose his or her interest in a contract or transaction as required by section 37 of the Act, or in respect of whom a reasonable suspicion exists that he or she has failed to make the required disclosure, will be disqualified to attend or participate directly or indirectly in any meeting of or at which the co-operative is a party, until the supervisory committee or, if such a committee is not provided for and appointed in terms of the constitution of the co-operative, the board of directors, has considered the said failure and made a decision on the future participation of the director or manager concerned in the affairs of the co-operative.

(2) A decision of the supervisory committee or the board of directors in terms of subsection (1), must be placed on the agenda of the next general meeting of the co-operative for reconsideration and may either be ratified or amended as the meeting deems fit.

Application for exemption from full compliance with audit requirements

18. (1) An application for exemption from full compliance with the audit requirements in terms of section 47 (2) of the Act must be made on Form CR 8.

(2) If approval has been granted that a suitably qualified person other than an auditor may perform the audit of the co-operative, Form CR 4 containing particulars of the name, profession and registration number of the person with the profession concerned, must be lodged within 15 days of his or her appointment.

(3) A co-operative must lodge the financial statements prepared pursuant to the exemption under cover of Form CR 7 within 15 days of the annual general meeting approving them.

Lodgment of annual financial statements

19. (1) The board of directors of a co-operative must lodge a copy of the audited financial statements of the co-operative within 15 days of approval by the annual general meeting under cover of Form CR 7.

(2) If an exemption has been granted under section 55 of the Act a copy of the financial statements as submitted to and approved by the annual general meeting of the co-operative, must be submitted under cover of Form CR 7 within 15 days of its approval.

(3) In the event that the annual general meeting fails to approve the financial statements, notice of the reasons for the failure and the action the co-operative proposes to take to address the situation must be given on Form CR 7.

Notice of error or misstatement in annual financial statements

20. Notice of any error or misstatement in the financial statements of a co-operative must be given on Form CR 7 and lodged together with a copy of the revised financial statements.

Special resolution for voluntary winding up

21. A special resolution for the voluntary winding up of the co-operative in terms of section 71 of the Act must be passed by at least 75 per cent of its members and must be lodged for registration on Form CR 9 together with a copy of the notice of the general meeting in terms of section 18 (2) of the Act, which sets out the proposed amendment.

General principles for support and development of co-operatives

22. The general principles contained in Schedule 3 must be applied for all support and development initiatives concerning co-operatives.

Short title

23. These Regulations are called the Co-operatives Administrative Regulations, 2007, and comes into operation on 2 May 2007.

SCHEDULE 1 - FEES

The prescribed fees to be paid in respect of the filing, verification or copying of a document in terms of the Act, or in respect of any registration and other services rendered by the registrar, are stipulated below:

NATURE OF GOODS OR SERVICE	TARIFF/FEE
CO-OPERATIVE ACT NO. 14 OF 2005	
1 Application to register a co-operative [Section 6(1)]	R215-00 per application
2 Registration of special resolution for amendment of constitution	R17.50 per section with a maximum of R245
3 Inspection of a document received and kept by the Registrar under the Act. [Section 82(1)]	R21,50 per co-operative
4 Obtaining a copy of or extract from a document - .	
(a) When it follows inspection.	R1-00 per photocopy
(b) When otherwise requested	R21,50 per co-operative plus R1-00 per photocopy
(c) When it is provided programmatically	R23-50 per co-operative plus disk
5 Application to convert a company into a co-operative [Section 66(1)]	R245-00 per application
6 Application for the amalgamation of two or more co-operatives [Section 57(4)]	R245-00 per application
7 Additional fee for late lodgement of documents required to be lodged within a specified period [Section 95 (1) (b)]	R150 per document
8 Checking of documents and drafts of documents	R50 per document or draft
9 Application for the reservation of a name, translated form or shortened form of name	R50 per application

SCHEDULE 2 – FORMS

Forms CR 1 to CR 13 inclusive, are as follows:

FORM CR 1

**REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005**

**APPLICATION FOR REGISTRATION OF PRIMARY/SECONDARY/TERTIARY CO-OPERATIVE
(Section 6)**

INSTRUCTIONS FOR COMPLETION OF FORM

1. *Write in block capital letters, typewrite or print in legible characters with deep permanent black ink, and lodge one set of the documents referred to at the end of Part 1.*
2. *An application, which does not comply with the requirements of the Act, these regulations or the notes on this Form, may be rejected.*
3. *If no identity document has been issued, a written statement to this effect must be attached to the application form and the date of birth must be entered where an identity number is required.*

PART 1

APPLICATION STATEMENT

WE, as founder members, apply for the registration of the co-operative, particulars of which are set out below. We confirm that on2.....(date), a meeting of interested persons was held and that the attached constitution was adopted for the co-operative and that the persons whose names appear in Part 3 were elected as first directors of the co-operative.

Name of co-operative

Shortened form of name (if applicable).....

Literal translation of name (if applicable).....

Type of co-operative (i.e. Primary / Secondary / Tertiary).....

Kind of co-operative (specify or describe kind even if not listed in section 4 of Act, e.g. worker/agricultural/consumer co-operative).....

Main objective and description of business of co-operative.....

Date of end of financial year.....

Province where co-operative registered office is located.....

APPLICATION STATEMENT (CONTINUED) OF

.....(name of co-operative)

DOCUMENTS ATTACHED

The following documents are attached to this application:

1. The proposed constitution of the co-operative duly signed by the minimum number of founder members (see Important Note at the end of Part 2);
2. A power of attorney signed by the founder members in favour of the person signing the constitution on their behalf (only if the constitution is not signed by the founder members personally)
3. Form CR 5 containing particulars of the name reserved for the co-operative (only if a name has been reserved for the co-operative to be formed); and
4. The prescribed fee or proof of payment thereof.

SIGNATURES OF FOUNDER MEMBERS

(The persons who have signed the constitution as founder members must also sign this application)

1	2
3	4
5	6
7	8
9	10
11	12

PART 2

LIST OF FOUNDER MEMBERS OF

.....(Name of co-operative)

FULL FORENAMES, SURNAME AND IDENTITY NUMBER OF FOUNDER MEMBER (Primary Co-op) / FULL FORENAMES, SURNAME AND IDENTITY NUMBER OF REPRESENTATIVE OF FOUNDER CO-OPERATIVE MEMBER - Name and Reg. No. (Secondary /Tertiary Co-op)	POSTAL ADDRESS OF FOUNDER MEMBER (Primary Co-op) / POSTAL ADDRESS OF FOUNDER CO-OPERATIVE MEMBER (Secondary/Tertiary Co-op)
..... ID No..... Co-operative name & Reg No.....
..... ID No..... Co-operative name & Reg No.....
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..... ID No..... Co-operative name & Reg No.....

IMPORTANT NOTE	
Form of Co-operative	Minimum Number of Members Required for Formation of Co-operative and Type of Members Required
<i>Primary Co-operative</i>	<i>5 Natural Persons (Juristic persons may be members but not founding members)</i>
<i>Secondary Co-operative</i>	<i>2 Primary Co-operatives (Juristic persons may be members but not founding members)</i>
<i>Tertiary Co-operative</i>	<i>2 Secondary Co-operatives (Only secondary co-operatives may be members)</i>

PART 4

ADDRESSES AND CONTACT PARTICULARS OF CO-OPERATIVE

Name of co-operative:.....

[Section 20(3)]

Completion of paragraphs (a) and (b) is compulsory.

(a) **Situation of Registered Office** (Please provide street or other physical address):

.....
.....
.....

Province:.....

(b) **Postal Address:**

.....
.....
.....

.....(Postal code)

(c) Complete if available:

Co-operative Tel. No.: (.....)

Co-operative Fax No.: (.....).....

Co-operative E-mail Address:.....

Website address:.....

PART 5**STATISTICAL INFORMATION FOR PRIMARY CO-OPERATIVES**

(Not compulsory but essential for planning and implementing support measures)

Name of co-operative.....

Please complete the following information relating to the co-operative as accurately as possible:

1. Number of female members.....
2. Number of male members.....
3. Number of members younger than 35 years.....
Number of members 35 years and older
4. Number of disabled persons who are members.....
5. Number of Black members.....
Number of members of other races.....
6. Number of members who are not natural persons.....
7. Size of the co-operative:
Total number of members as at foundation date.....
Total number of current members.....(date).....
8. Number of persons employed by co-operative (members and non-members).....

DIRECTORS THAT HAVE VACATED OFFICE
(if applicable)

NAMES AND SURNAMES OF DIRECTORS THAT HAVE VACATED OFFICE	IDENTIFICATION NUMBER OF DIRECTOR THAT HAVE VACATED OFFICE	DATE OF VACATION OF OFFICE
.....
.....
.....
.....
.....
.....

FORM CR 3

REPUBLIC OF SOUTH AFRICA

CO-OPERATIVES ACT, 2005

NOTICE OF ADDRESSES AND CONTACT PARTICULARS OF CO-OPERATIVE AND CHANGES THEREOF

(To be lodged when particulars change or additional information needs to be disclosed)
[Section 20(3)]

Name of co-operative:.....

Registration no. of co-operative.....

Completion of paragraphs (a) and (b) is compulsory.

(a) **Situation of Registered Office** (Please provide street or other physical address):

.....
.....
.....
Province:.....

(b) **Postal Address:**

.....
.....
.....
.....(Postal code)

(c) Complete if available:

Co-operative Tel. No.: (.....)

Co-operative Fax No.: (.....).....

Co-operative E-mail Address:.....

Website address:.....

The effective date of the changes is.....

Signed.....(Director/Secretary/Manager/Officer of co-operative)

Date.....

FORM CR 4

REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005

**NOTICE OF APPOINTMENT OF AUDITOR AND CONSENT TO ACT AS AUDITOR, OR
RESIGNATION BY AUDITOR AND REMOVAL OF AUDITOR**

(Sections 50 and 51 and regulation 19)

Name of co-operative.....

Registration no. of co-operative.(if already registered)

***Mark the applicable square**

PART I (To be completed by the auditor concerned or person contemplated in section 55 (2) (b) of the Act and sent to the co-operative for completion of PART III and lodgment with the Registrar)

***A APPOINTMENT:**

I,.....consent to my appointment as auditor of the co-operative as from2..... and declare that I am not disqualified in terms of section 49 of the Co-operatives Act, 2005, for the appointment.

***B CHANGE OF NAME OF FIRM OF AUDITORS**

The firmhas with effect from.....2.....changed its name and will in future be known as.....

Date.....2.....

Signature of auditor.....

Profession.....Practice number.....

Office address.....

Postal address.....

.....

PART II (To be completed by auditor concerned or person contemplated in section 55 (2) (b) of the Act and original to be lodged with Registrar and duplicate to be sent to the co-operative for completion of PART III and lodgment with Registrar)

***C RESIGNATION**

I,.....
resign as auditor of the above-mentioned and declare that:-

(a) As at the date of this notice I have no reason to believe that in the conduct of the affairs of the co-operative a material irregularity has taken place, or is taking place which has caused or is likely to cause financial loss to the co-operative or to any of its members or creditors;

(b) I reported a material irregularity to the Public Accountants' and Auditor's Board on2..... in terms of the Public Accountants' and Auditors' Act, 1951.

(Note: In terms of section 50 (6) of the Act the resignation will become effective on the date on which the written resignation is received by the co-operative or a later date specified in the resignation).

Date2.....

Signature of auditor.....

Profession.....Practice Number.....

PART III (To be completed by the co-operative concerned and lodged with Registrar)

***D STATEMENT**

The auditor of the above-mentioned co-operative was removed/not re-appointed in terms of the Co-operatives Act, 2005 on2.....

Date2.....

Signature.....(Director/secretary/manager/officer)

.....
Full names of signatory

.....
Position held in co-operative

FORM CR 5

**REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005**

**APPLICATION FOR RESERVATION OF NAME
OR TRANSLATED FORM OR SHORTENED FORM OF NAME
(Regulation 11)**

A. Proposed Name or Translated Form or Shortened Form
(Indicate with a cross)

In order of preference	For Office Use
1.	approved/not approved
2.	approved/not approved
3.	approved/not approved
4.	approved/not approved
5.	approved/not approved
6.	approved/not approved
Reservation is valid for three months	

B. Is the proposed name associated with a person, co-operative or a company? If so, what is the name and number (if a co-operative or company) and the nature of the association (e.g. member, director etc).

.....

C. Main object/business of the co-operative/proposed co-operative.....

.....

Name of Applicant (print).....

Address to which form must be returned
(if not lodged electronically)

.....

Signature of applicant

.....

FORM CR 6

**REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005**

SPECIAL RESOLUTION

[Sections 18 (4), 57(3), 60 (3), 62 (3), 63 (3), 77 (2)]

Name of co-operative.....

Registration No. of Co-operative.....

A Special Resolution passed in terms of section 18 of the Act on(date/s),
at a general meeting/s of the co-operative by at least two thirds of the members present:-

1. The required quorum was present at the meeting and a copy of the resolution is hereby lodged for registration.
2. A copy of the notice convening the meeting and setting out the proposed amendment, as required by section 18 (2) of the Act, is attached.

CONTENTS OF RESOLUTION

(Use attachment if necessary)

Resolved:

.....

.....

.....

.....

.....

.....

.....

Signature(Director/Secretary/Manager/Officer of co-operative)

Date.....

Special resolution registered thisday of.....Two thousand
and.....

.....
Registrar of Co-operatives

Seal of Office of the Registrar of Co-operatives

This certificate is not valid unless sealed by the said Seal

FORM CR 7

**REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005**

LOGGMENT OF FINANCIAL STATEMENTS

[Sections 48 (6), 54 (3) and 55 (3) and (4)]

(To be lodged within 15 days of approval by annual general meeting)

Paragraph D to be completed by primary co-operatives only

NAME OF CO-OPERATIVE.....

REGISTRATION No. OF CO-OPERATIVE.....

A. The following documents are lodged herewith:

1. Audited financial statements and auditor's report for the financial year ended 2.....

2. Annual financial statements pursuant to an exemption in terms of section 55 of the Act for the financial year ended 2.....(if applicable)

OR

B. The annual general meeting of the co-operative failed to approve the financial statements for the financial year ended 2.....(if applicable)

1. The reasons for the failure are.....
.....
.....
.....

(Use attachment if necessary)

2. The co-operative proposes to take the following action in order to address the situation.....
.....
.....

(Use attachment if necessary)

OR

C. (1) The following error/misstatement was made in the financial statements for the financial year ended 2.....: (if applicable)

.....
.....
.....
.....

(Use attachment if necessary)

(2) A copy of the revised financial statements that have been prepared and issued, is lodged herewith.

Signature(Director/Secretary/Manager/Officer of co-operative)

Date.....

AND

D. **Annual Statistical Information** (Primary co-operatives only)
(Not compulsory but essential for planning and implementing support measures)

Name of co-operative.....

Please complete the following information relating to the co-operative as accurately as possible:

1. Number of female members:.....
2. Number of male members.....
3. Number of members younger than 35 years.....
Number of members 35 years and older
4. Number of disabled persons who are members.....

5. Number of Black members.....
Number of members of other races.....

6. Number of members who are not natural persons.....

7. Size of the co-operative:
Total number of members as at foundation date.....
Total number of current members.....(date).....

8. Number of persons employed by co-operative (members and non-members).....

FORM CR 8

**REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005**

**APPLICATION FOR EXEMPTION FROM FULL COMPLIANCE WITH
AUDITING REQUIREMENTS**

[Section 47(2) and 55]

NAME OF CO-OPERATIVE.....

REGISTRATION NUMBER.....

(To be completed by the Chairperson of the board of directors of the co-operative and lodged with
the Registrar)

1. I,..... (complete full names and
surname), Chairperson of the board of directors of above-mentioned co-operative declare under oath /
solemnly that:

- (a) the cost of an annual audit would materially effect the financial sustainability of the co-operative;
- (b) the co-operative has maintained adequate financial records, and is able to prepare annual financial records;
- (c) having regard to the size and kind of co-operative, the interests of members will be adequately protected.

2. I, therefore, apply on behalf of the co-operative, that the co-operative -

- (a) be allowed to combine the audit for the financial years of.....to.....into a single audit;

OR

- (b) be allowed to have the financial statements of the co-operative audited by a member of a profession whose members have been authorised to act as accounting officers for close corporations in terms of the Close Corporations Act, 1984 (Act 69 of 1984);

OR

- (c) be allowed to appoint(state name of person or organisation)
being an organisation which was established for the purpose of rendering audit services to co-operatives or a person whose training qualifies him or her to carry out the audit of the co-operative.

3. I am aware that the board of directors is, notwithstanding any exemption that may be granted, required to prepare financial statements for the relevant financial year/s and by this application binds the said board -

- (a) to prepare them as required by section 55 (3) of the Act. And to submit them to your office within 15 days after the annual general meeting has approved them; and
- (b) in the event of the said general meeting not approving them, to furnish your office on Form CR 7 with the reasons for the failure to approve them and the action the co-operative proposes to take in order to address the situation.

Signature.....

CHAIRPERSON

DATE:

I certify that the deponent acknowledges that he/she is cognisant of and understands the contents of this statement, has no objection to taking the oath and regards the oath as binding on his/her conscience.

This statement was sworn to/solemnly declared before me and signed in my presence.

Signed aton this the day of
2.....

.....
Commissioner of Oaths

Full name.....

Ex officio.....

Address.....Jurisdiction...

.....

DIRECTIVE BY REGISTRAR IN TERMS OF SECTION 47 (2) OF THE ACT:

To:-

Your application for exemption under section 47 (2) of the Act has been approved on the following terms:

- 1. A combined audit for the financial years of/.....may be performed by your appointed auditor.

OR

- 2. You are authorised to have the financial statements of the co-operative audited by a member of a profession whose members have been authorised to act as accounting officers for close corporations in terms of the Close Corporations Act, 1984 (Act 69 of 1984). See the annexure for a list of the relevant professions.

OR

- (3) You are authorised to have the financial statements of the co-operative audited by(name of person or organisation) being an organisation which was established for the purpose of rendering audit services to co-operatives or being a person whose training qualifies him or her to carry out the audit of the co-operative.

This exemption is subject to lodgement of Form CR 4, containing particulars of the name and profession of the person appointed in terms of this exemption and is valid for the financial year only.

Signed and sealed at **PRETORIA** on this,**Day** of.....

Two Thousand and

REGISTRAR OF CO-OPERATIVES

Seal of Office of the Registrar of Co-operatives

This directive is not valid unless sealed by the said Seal

ANNEXURE

Members of the following professions have, in addition to auditors, been authorised to perform the functions and duties of accounting officers in terms of the Close Corporations Act, 1984:

1. The Institute of Administration and Commerce of Southern Africa (IAC)
2. The Chartered Institute of Management Accountants (CIMA)
3. The South African Institute of Professional Accountants (SAIPA – formerly CFA and CPA)
4. Associate General Accountants of the South African Institute of Chartered Accountants (AGA)
5. The Southern African Institute of Chartered Secretaries and Administrators (CIS)
6. The Chartered Association of Certified Accountants (ACCA)
7. The South African Institute for Business Accountants (SAIBA)

FORM CR 9

**REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005**

SPECIAL RESOLUTION FOR VOLUNTARY WINDING UP OF CO-OPERATIVE

[Section 71]

Name of co-operative

Registration No. of Co-operative.....

1. A Special Resolution passed in terms of section 71 of the Act on.....((date),
at a general meeting of the co-operative is hereby lodged for registration.

2. It is confirmed that a minimum of 75% of members of the co-operative voted in favour of the
resolution.

3. A copy of the notice convening the meeting and setting out the proposed resolution and the
reasons therefore, is attached.

CONTENTS OF RESOLUTION

Resolved:

1. That the Co-operative named,
CO-OPERATIVE LIMITED, be placed under voluntary liquidation.

2... (other).....

Signature(Director/Secretary/Manager/Officer of co-operative)

Date.....

Special resolution registered this**Day** of.....**Two thousand**
and.....

REGISTRAR OF CO-OPERATIVES

Seal of Office of the Registrar of Co-operatives

This certificate is not valid unless sealed by the said Seal

FORM CR 10

REPUBLIC OF SOUTH AFRICA

CO-OPERATIVES ACT, 2005

**CERTIFICATE OF REGISTRATION
OF A CO-OPERATIVE**

(Section 7)

I, hereby, certify that.....
..... **CO-OPERATIVE LIMITED**
was registered this day under section 7 of the Co-operatives Act, 2005 (Act 14 of 2005), under
registration number..... as a **Primary / Secondary / Tertiary**
(select relevant form) **Co-operative** with limited liability and that its constitution was registered
today.

I further certify that.....**CO-OPERATIVE
LIMITED** is with effect from this day entitled to commence business.

Signed and sealed at **PRETORIA** on this..... **Day** of **Two
Thousand and**

.....
REGISTRAR OF CO-OPERATIVES

Seal of Office of the Registrar of Co-operatives

This certificate is not valid unless sealed by the said Seal

FORM CR 11
REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005

CERTIFICATE OF CHANGE OF NAME
OF CO-OPERATIVE

[Section 10, 18 and regulation 14 (2)]

I, hereby, certify that

.....CO-OPERATIVE LIMITED,

with Registration Number has changed its name

by SPECIAL RESOLUTION and is now called:-

.....CO-OPERATIVE LIMITED.

The effective date of the change of name is.....2.....and the said new name has been entered into the Register of Co-operatives.

Signed and sealed at **PRETORIA** on this,**Day** of.....
Two Thousand and

REGISTRAR OF CO-OPERATIVES

Seal of Office of the Registrar of Co-operatives

This certificate is not valid unless sealed by the said Seal

FORM CR 12

**REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005**

CERTIFICATE OF CHANGE OF NAME BY DIRECTIVE OF REGISTRAR

[Section 11]

Name of co-operative.....

Registration no. of co-operative.....

I, HEREBY, CERTIFY

that I have changed the name of

..... CO-OPERATIVE LIMITED

to

.....CO-OPERATIVE LIMITED

in terms of section 11(2)(a) of the Co-operatives Act, 2005 (Act 14 of 2005).

The original name of the co-operative has been revoked, and the new name of the co-operative was assigned to and entered in the Register of Co-operatives.

The co-operative is registered as a **Primary / Secondary / Tertiary** (delete not applicable) Co-operative with limited liability.

From the date of this certificate, the constitution of the co-operative is deemed to have been amended to reflect the name assigned to it in this certificate.

Signed and sealed at **PRETORIA** on this **Day** of
Two Thousand and

.....
REGISTRAR OF CO-OPERATIVES

Seal of Office of the Registrar of Co-operatives

This certificate is not valid unless sealed by the said Seal.

FORM CR 13**REPUBLIC OF SOUTH AFRICA
CO-OPERATIVES ACT, 2005****APPLICATION FOR INSPECTION OF DOCUMENTS**

[Section 82]

A. Applicant:

Name.....

Name of organisation that requests the information.....

Tel/Cell No. of Contact Person.....

Email Address of Contact Person.....

Postal Address of Contact Person (if the requested documents need to be posted)

.....

.....

.....

Postal Code.....

Information requested in respect of -

Name of Co-operative.....

Reg. No. (if available)

Detail of information required:-

Document/file	√	Cost
Access to full co-operative file		
Certificate of Registration		
Constitution		
Financial statements for Financial Year/s.....		
Form CR 1 - Application for registration of co-operative		
Form CR 2 - Return relating to directors		
Form CR 3 - Notice of addresses and change of addresses		
Form CR 4 - Notice of appointment of auditor		
Form CR 5 - Application for reservation of name		
Form CR 6 - Special resolution		
Form CR 7 - Financial statements		
Form CR 8 - Application for exemption from compliance with auditing requirements		
Form CR 9- Special resolution for winding up		
Form CR 10 - Certificate of registration of co-operative		
Form CR 11 - Certificate of change of name		
Form CR 12 - Certificate of change of name by registrar		
Certification of documents (State requirements).....		
.....		
.....		
Other (specify).....		
.....		
TOTAL COST (as per Schedule 1 of Regulations)		

C. Payment for Inspection

1. Proof of payment of prescribed fee for inspection is attached.

2. Additional fees payable (e.g. for photo copies, certification, etc), are as follows:.....

SCHEDULE 3**1 Standards of accounting to be followed for the purposes of Chapter 7 of the Act**

[Section 95 (1) (d)]

When granting an exemption in terms of section 55 from full compliance with Chapter 7 of the Act to a co-operative, the registrar may, in his or her discretion –

(1) authorise the appointment as auditor of a co-operative of an organisation which was established for the purpose of rendering audit services to co-operatives;

OR

(2) authorise the appointment as auditor of a co-operative of a person whose training qualifies him or her to carry out the audit of the co-operative;

OR

(3) require the affairs of the co-operative to be audited by a person other than an auditor but who is a member of a profession whose members have been authorised to act as accounting officers for close corporations in terms of the Close Corporations Act, 1984 (Act 69 of 1984). Members of the following professions have so been authorised:

1. The Institute of Administration and Commerce Of Southern Africa (IAC)
2. The Chartered Institute of Management Accountants (CIMA)
3. The South African Institute of Professional Accountants (SAIPA – formerly CFA and CPA)
4. Associate General Accountants of the South African Institute of Chartered Accountants (AGA)
5. The Southern African Institute of Chartered Secretaries and Administrators (CIS)
6. The Chartered Association of Certified Accountants (ACCA)
7. The South African Institute for Business Accountants (SAIBA)

Annual financial statements prepared and audited under an exemption contemplated in section 55 of the Act must be lodged with the registrar under cover of Form CR 7.

2. Norms and standards to which co-operative development support programmes must conform [Section 95(1) (j)]

The support programmes for co-operatives must specifically target emerging cooperatives that consist of black persons, women, youth, disabled persons and persons in the rural areas and must promote equity and participation by co-operative members. All government agencies and Departments must design and implement support programmes that will comply with these norms in order to account to **the dti** and Parliament in terms of programme impact on the co-operatives sector.

3. Administration of forms of co-operatives [Section 95(2)]

Co-operatives are sectoral in nature and therefore, where applicable, must be aligned and linked to a sectoral or line function Department, for an example housing, financial, agricultural, workers, etc. The relevant line function department with the assistance of the central coordinating department, **the dti**, must ensure that relevant support programmes are designed and implemented to assist with accountability to Parliament by **the dti**.

4. Effective coordination across government [Section] 2(i)

The **dti** is the central coordinating department through its Co-operatives Development Unit within the Enterprise and Industry Development Division, which must facilitate and ensure effective coordination across government and the private sector. There must be a reporting mechanism to Parliament through structures such as the Co-operatives Advisory Board, Provincial Coordinating and the Interdepartmental Committees relating to areas of policy change and review, support programme design and implementation.