



Companies and Intellectual
Property Commission
a member of **the dtic** group

Co-operative annual returns

Date: 4TH December 2025



Submission of audited report, independent reviewed report or annual report

(sections 26a, 47 and 48)



Categories of Co-operatives

The Act make provision for a **Primary co-ops** to be categorised as **A, B or C**. **Secondary & Tertiary** Co-ops, and the **National Apex Co-op** are Category **C**, but have their own Annual Fees.

The Categories are used to determine:

- **Members' Voting Rights**
- **Annual Fees (amounts specified in Regulations)**
- **Documents to be submitted to CIPC annually**

VOTING RIGHTS

Category A & B Primary Co-ops

One Member, One Vote.

Category C Primary, Secondary, Tertiary Co-ops and Apex [Section 3(3)-(4)]

The Constitution may provide in its constitution that some members have additional votes, if the co-op has 3 or more member.

Annual submissions & annual Fee payments

(Section 26A)

- The Regulations to the Act make provision for **Annual Fee amounts payable to CIPC** by different categories of co-ops. The Annual Fee payments is not related to **SARS Tax Payments**.
- Fees amounts differ from the amounts paid by Companies and Close Corporations.
- Annual Fees are paid in terms of the amount of Annual Revenue the co-operative made during the previous financial year. Reference to **Annual Revenue (turnover)** means the gross value of the economic benefits received by a co-op as a result of its ordinary activities in a financial year.

Annual Fees

Category A1: Primary (Very small co-op)		
ANNUAL REVENUE	Lodged within 30 days of due date	Lodged more than 30 days after due date
R0 to Less than R1 million	R50	R100
Category A2: Primary		
ANNUAL REVENUE	Lodged within 30 days of due date	Lodged more than 30 days after due date
R1 million to less than R10 million	R50	R100
Category B: Primary		
ANNUAL REVENUE	Lodged within 30 days of due date	Lodged more than 30 days after due date
R10 million to less than R25 million	R450	R600

Annual Fees

Category C: Primary

ANNUAL REVENUE	Lodged within 30 days of due date	Lodged more than 30 days after due date
R25 million or above	R3 000	R4 000

Annual Fees

Category C: Secondary, Tertiary and National Apex co-operatives

ANNUAL REVENUE	Lodged within 30 days of due date	Lodged more than 30 days after due date
Less than R25 million	R450	R600
R25 million or above	R3 000	R4 000

Annual Submissions: Documentation Requirements

Category	Forms	Financial Statements	Report	Completed by
Primary A1	Co-op 7 Co-op 8	Co-op15.1	Annual Report	Directors
Primary A2	Co-op 7 Co-op 8	Co-op 15.2	Annual Report	Directors
Primary B	Co-op 4 Co-op 7 Co-op 8	Independently Reviewed Financial Statements	Independent Reviewed Report	Independent Reviewer
Primary C	Co-op 4 Co-op 7 Co-op 8	Audited Financial Statements	Audited Report	Auditor
Secondary Tertiary Apex	Co-op 4 Co-op 7 Co-op 8	Audited Financial Statements	Audited Report	Auditor

Definitions of different Reports

CATEGORY A PRIMARY CO-OPS

ANNUAL REPORT

1. A document **prepared by the Board** containing **Financial Statements (CO-OP15.1 / CO-OP 15.2)**, a **Social Report** and a **Management Decisions Report**.
2. **Social Report:** a report that assesses the social impact and ethical performance of the co-op in relation to the stated vision, mission and goals stated in the constitution.
3. **Management Decisions Report:** a report that assesses the co-op's compliance with all legal requirements and requirements in its constitution.

CATEGORY B PRIMARY CO-OPS

INDEPENDENT REVIEWED REPORT

A report by an **Independent Reviewer** that examined and evaluated the **Financial Statements, Social Report** and **Management Decision Report**. An **Independent Reviewer** means an Accounting Officer in terms of the Close Corporations Act, a registered Auditor or member in good standing in terms of section 33 of Auditing Profession Act.

Definitions of different Reports

CATEGORY C PRIMARY CO-OPS, SECONDARY CO-OPS, TERTIARY CO-OPS AND THE NATIONAL APEX CO-OPS

AUDITED REPORT

A report by an **Auditor** after he has examined and evaluated the **Financial Statements, Social Report** and **Management Decision Report**.

Email Address for Annual Returns enquiries: ARCoops@cipc.co.za

Link to New eservices in the www.cipc.co.za

<https://k2.cipc.co.za/Customers/Runtime/Form/CIPC.Customer.Form.CustomerRegistrationLandingPage>

NOTICE TO CO-OPERATIVES DIRECTORS / MEMBERS TO UPDATE THEIR CONTACT DETAILS

- Co-operatives to update their directors' contact details on the CIPC database.
- This information will allow the CIPC to communicate with directors regarding important information.
- To update directors' contact details, (email and/or cell phone number) please complete form **COOP2** form and email it together with the certified ID copies of the respective directors to coopscontact@cipc.co.za



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Step by step guides available on CIPC website (www.cipc.co.za)

General



Beneficial Ownership



XBRL



New e-services



Companies and Close Corporations



Co-operative



Disclosure



Click on the plus sign

Step by step guide available on CIPC website (www.cipc.co.za)

The following options for Co-op Guides are:

Co-operative

- Step by step guide: New e-services co-operatives B-BBEE certificate
- Step by step guide: New e-services annual returns co-operatives
- Step by step guide: New e-services primary Co-operative registration
- Step by step guide: New E-services for Secondary Co-operative
- Step by step guide: New E-services for Tertiary Co-operative
- Step guide for manual change of directors of Cooperatives
- Step by step guide: IXBRL based electronic filing platform for Annual Financial Statements (AFS) for Co-operatives



**Click on applicable Guide
for assistance with the
application**



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QUESTIONS ?