Companies and Intellectual Property Commission

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Co-operative Annual Returns Webinar

Date: 22 OCTOBER 2026



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.

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 login to **https://eservices.cipc.co.za/**

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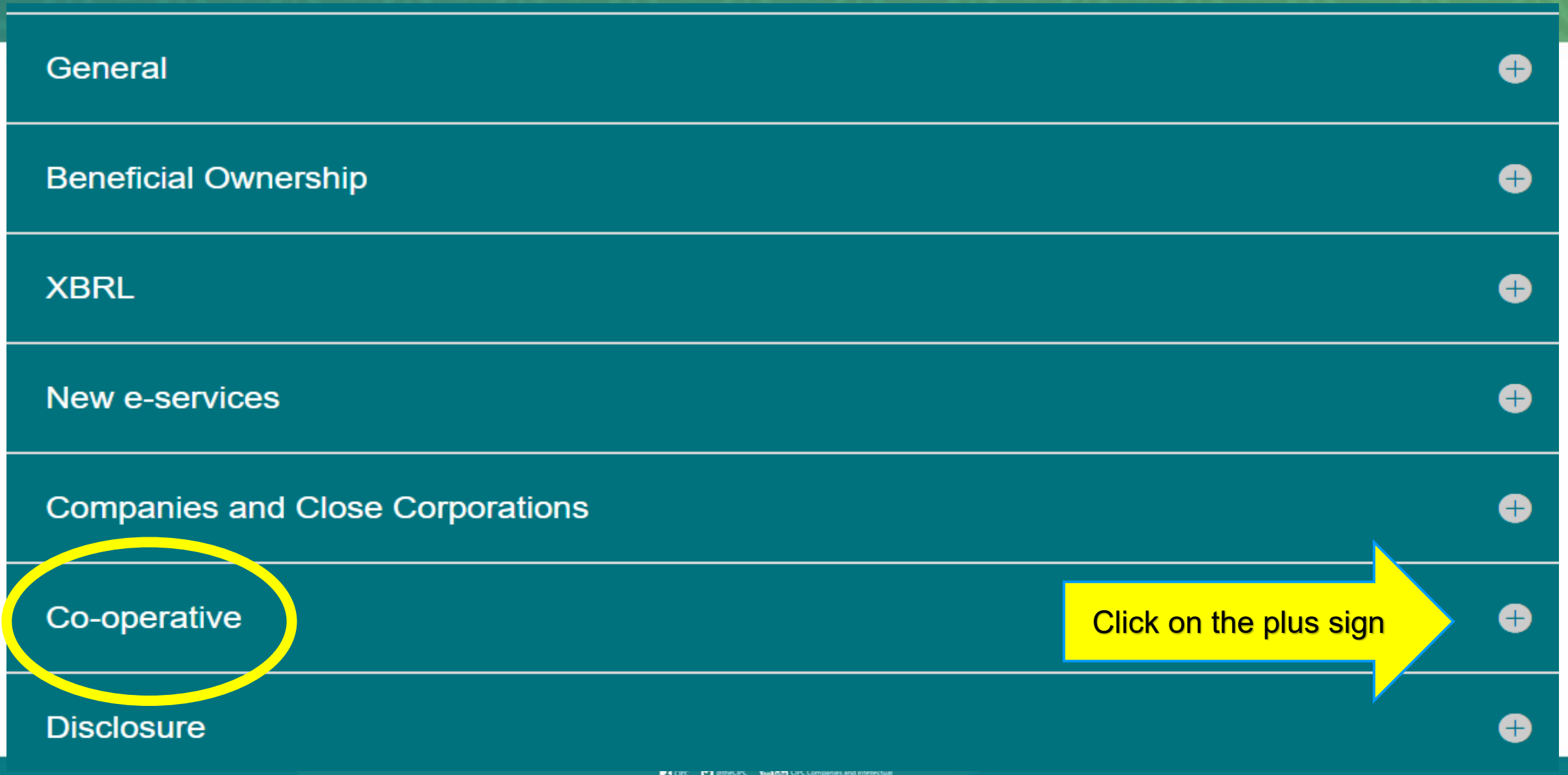
Kindly note that the Enquiry system (www.enquiries.cipc.co.za) is currently not available.

To access alternative email addresses for sending queries, please click on the provided link.

For more click here



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



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

Co-operative

- Step by step guide: Update Director contact details
- Step by step guide: Appoint Director with SA ID
- Step by step guide: Director Changes- Update passport holder
- Step by step guide: Director Resignation
- Step by step guide: Director Removal/Deceased/Term Expired
- 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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Q&A ?

