

P.U. (A) 131.

AKTA KOPERASI 1993

PERATURAN-PERATURAN KOPERASI (Fi) 2010

SUSUNAN PERATURAN-PERATURAN

Peraturan

1. Nama dan permulaan kuat kuasa
2. Tafsiran
3. Fi
4. Fi audit
5. Pembatalan dan peruntukan peralihan

JADUAL PERTAMA

JADUAL KEDUA

AKTA KOPERASI 1993

PERATURAN-PERATURAN KOPERASI (Fi) 2010

PADA menjalankan kuasa yang diberikan oleh subseksyen 86(1) Akta Koperasi 1993 [*Akta 502*], Suruhanjaya, dengan kelulusan Menteri, membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Koperasi (Fi) 2010**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 3 Mei 2010.

Tafsiran

2. Dalam Peraturan-Peraturan ini, melainkan jika konteksnya menghendaki makna yang lain—

“koperasi dormant” ertinya koperasi yang tidak menjalankan sebarang aktiviti dan tidak mengadakan mesyuarat agung tahunan dan akaunnya tidak diaudit bagi tempoh yang lebih daripada tiga tahun;

“koperasi tidak aktif” ertinya koperasi yang tidak menjalankan sebarang aktiviti dalam tempoh tiga tahun berturut-turut tetapi masih mengadakan mesyuarat agung tahunan atau akaunnya diaudit dalam tempoh tersebut.

Fi

3. (1) Fi yang ditetapkan dalam ruang (2) Jadual Pertama hendaklah dibayar kepada Suruhanjaya berkenaan dengan perkara yang dinyatakan dalam ruang (1).

(2) Fi yang disebut dalam subperaturan (1) tidak terpakai kepada koperasi yang ditubuhkan oleh mana-mana sekolah dan mana-mana koperasi lain sebagaimana yang boleh ditentukan oleh Suruhanjaya.

Fi audit

4. (1) Fi audit yang kena dibayar di bawah perenggan 60(1)(b) atau subseksyen 60(2) Akta, adalah seperti yang ditetapkan dalam Jadual Kedua.

(2) Koperasi yang berikut hendaklah dikenakan bayaran fi audit pada kadar minimum dua puluh ringgit:

(a) koperasi dormant;

(b) koperasi tidak aktif; dan

(c) mana-mana koperasi lain yang ditentukan oleh Suruhanjaya.

Pembatalan dan peruntukan peralihan

5. (1) Peraturan-Peraturan Koperasi (Fi) 1997 [*P.U. (A) 380/1997*] dan Peraturan-Peraturan Koperasi (Fi) 1999 [*P.U. (A) 133/1999*] dibatalkan.

(2) Apa-apa fi yang kena dibayar kepada Suruhanjaya sebelum mula berkuat kuasanya Peraturan-Peraturan ini, hendaklah disifatkan kena dibayar di bawah Peraturan-Peraturan ini apabila Peraturan-Peraturan ini mula berkuat kuasa.

(3) Apa-apa daftar yang disimpan atau disenggara mengikut Peraturan-Peraturan Koperasi (Fi) 1997 dan Peraturan-Peraturan Koperasi (Fi) 1999 sebelum berkuat kuasanya Peraturan-Peraturan ini, hendaklah disifatkan sebagai daftar yang disimpan atau disenggara di bawah Peraturan-Peraturan ini.

JADUAL PERTAMA [subperaturan 3(1)]

KADAR FI YANG DITETAPKAN

<i>Bil.</i>	(1) <i>Perkara</i>	(2) <i>Kadar RM</i>
1.	Pendaftaran suatu koperasi dan undang-undang kecilnya di bawah subseksyen 7(1) Akta Koperasi 1993	100.00
2.	Pemeriksaan dokumen pendaftaran (a) Maklumat am koperasi i. Nama, alamat, nombor pendaftaran dan tarikh pendaftaran ii. Fungsi dan status iii. Senarai anggota Lembaga (b) Maklumat perniagaan Alamat dan jenis perniagaan (c) Maklumat subsidiari (setiap satu) i. Nama ii. Alamat iii. Jenis perniagaan iv. Status	10.00 30.00 30.00 30.00 10.00
3.	(a) Membekalkan salinan pendua sijil pendaftaran yang disahkan kepada koperasi berkenaan (b) Membekalkan salinan sijil pendaftaran asal kepada koperasi berkenaan	10.00 50.00

<i>Bil.</i>	(1) <i>Perkara</i>	(2) <i>Kadar RM</i>
4.	Membekalkan salinan undang-undang kecil yang disahkan sesuatu koperasi sepuluh muka surat pertama tambahan setiap muka surat	Tertakluk kepada jumlah maksimum 50.00 5.00 2.00
5.	Memberi kelulusan mengaudit kepada juruaudit di bawah seksyen 61 Akta Koperasi 1993	200.00
6.	Pendaftaran pindaan undang-undang kecil di bawah seksyen 18 dan 18A Akta Koperasi 1993	20.00 bagi setiap pindaan (Tertakluk kepada jumlah minimum sebanyak 20.00 dan jumlah maksimum sebanyak 100.00)
7.	Membekalkan senarai koperasi yang dikemas kini (melalui sistem) mengikut negeri	100.00 bagi setiap negeri
8.	Membekalkan contoh undang-undang kecil seragam koperasi	10.00
9.	Penyelesaian pertikaian (a) Pemfailan suatu rujukan pertikaian kepada Suruhanjaya (b) Pemfailan pernyataan jawapan (c) Pemeteraian perintah yang dibuat oleh Tribunal Koperasi	100.00 50.00 50.00
10.	(a) Carian bagi suatu salinan status pendaftaran setiap koperasi (b) Carian bagi penentusahan status pendaftaran setiap koperasi yang ditentusahkan	10.00 50.00
11.	Pemeriksaan atas permohonan pemiutang di bawah seksyen 68 Akta Koperasi 1993 (Tertakluk kepada kos tambahan bagi tuntutan perbatuan pegawai pemeriksa yang diluluskan oleh Suruhanjaya)	5,000.00
12.	Bagi kelulusan untuk membuka setiap cawangan koperasi di bawah seksyen 19A Akta Koperasi 1993	200.00
13.	(a) Bagi kelulusan untuk membentuk, mempunyai, memperoleh atau menubuhkan subsidiari di bawah seksyen 19 Akta Koperasi 1993 (b) Bagi kelulusan untuk membuka setiap cawangan koperasi atau subsidiari di bawah seksyen 19A Akta Koperasi 1993	300.00 200.00
14.	Kit pendaftaran	50.00

JADUAL KEDUA
[subperaturan 4(1)]

<i>Jumlah Aset (RM)</i>	<i>Kadar Fi Audit (RM)</i>
0 – 20,000	200.00
20,001 – 50,000	400.00
50,001 – 100,000	600.00
100,001 – 200,000	800.00
200,001 – 400,000	1,000.00
400,001 – 800,000	1,200.00
800,001 – 1,600,000	1,400.00
1,600,001 dan ke atas	Kadar fi audit yang dikenakan oleh Suruhanjaya adalah berdasarkan kerja-kerja sebenar audit yang dilaksanakan

Dibuat 23 April 2010
[SKM.IP(AM): 7875; PN(PU²)527/XIII]

DATO' MANGSOR BIN SAAD
*Pengerusi Eksekutif
Suruhanjaya Koperasi Malaysia*

Diluluskan

DATO' SRI ISMAIL SABRI BIN YAAKOB
Menteri Perdagangan Dalam Negeri, Koperasi dan Kepenggunaan

CO-OPERATIVE SOCIETIES ACT 1993

CO-OPERATIVE SOCIETIES (FEES) REGULATIONS 2010

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
2. Interpretation
3. Fees
4. Audit fees
5. Revocation and transitional provisions

FIRST SCHEDULE

SECOND SCHEDULE

CO-OPERATIVE SOCIETIES ACT 1993

CO-OPERATIVE SOCIETIES (FEES) REGULATIONS 2010

IN exercise of the powers conferred by subsection 86(1) of the Co-operative Societies Act 1993 [*Act 502*], the Commission, with the approval of the Minister, makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Co-operative Societies (Fees) Regulations 2010**.

(2) These Regulations come into operation on 3 May 2010.

Interpretation

2. In these Regulations, unless the context otherwise requires—

“dormant co-operative society” means a co-operative society which does not carry out any activity and does not hold its annual general meeting and whose accounts are not audited for a period of more than three years;

“inactive co-operative society” means a co-operative society which does not carry out any activity for a period of three consecutive years but continues to hold its annual general meeting or its accounts are audited during that period.

Fees

3. (1) The fees prescribed in column (2) of the First Schedule shall be paid to the Commission in respect of the matters specified in column (1).

(2) The fees prescribed by subregulation (1) is not applicable to a co-operative society established by any school and any other co-operative society as may be determined by the Commission.

Audit fees

4. (1) The audit fees to be charged under paragraph 60(1)(b) or subsection 60(2) of the Act, shall be as prescribed in the Second Schedule.

(2) The following co-operative society shall be charged audit fees at the minimum rate of twenty ringgit:

- (a) the dormant co-operative society;
- (b) inactive co-operative society; and
- (c) any other co-operative society determined by the Commission.

5. (1) The Co-operative Societies (Fees) Regulations 1997 [*P.U. (A) 380/1997*] and the Co-operative Societies (Fees) Regulations 1999 [*P.U. (A) 133/1999*] are revoked.

(2) Any fees to be paid to the Commission before the coming into force of these Regulations, shall be deemed due under these Regulations upon the coming into operation of these Regulations.

(3) Any register kept or maintained under the Co-operative Societies (Fees) Regulations 1997 and the Co-operative Societies (Fees) Regulations 1999, before the coming into operation of these Regulations, shall be deemed as the register kept and maintained under these Regulations.

THE PRESCRIBED RATE OF THE FEES

<i>No.</i>	(1) <i>Matters</i>	(2) <i>Rate RM</i>
1.	Registration of a co-operative society and its by-laws under subsection 7(1) of the Co-operative Societies Act 1993	100.00
2.	Inspection of document for registration (a) General information of a co-operative society i. Name, address, registration no. and date of registration ii. Functions and status iii. List of the members of the Board (b) Information on the business Address and types of business (c) Information of the subsidiary (every each) i. Name ii. Address iii. Types of business iv. Status	10.00 30.00 30.00 30.00 10.00
3.	(a) Supplying a duplicate copy of the certified copy certificate of registration to a particular co-operative society (b) Supplying a copy of the original certificate of registration to a particular co-operative society	10.00 50.00

<i>No.</i>	(1) <i>Matters</i>	(2) <i>Rate</i> RM
4.	Supplying a certified copy of by-laws of a co-operative society first ten pages every additional page	Subject to the maximum amount 50.00 5.00 2.00
5.	Giving approval to the auditor to audit under section 61 of the Co-operative Societies Act 1993	200.00
6.	Registration of amendments of by-laws under sections 18 and 18A of the Co-operative Societies Act 1993	20.00 for each amendment (Subject to the minimum amount of 20.00 and the maximum of 100.00)
7.	Supplying a list of co-operative societies (through the system) according to the state	100.00 for each state
8.	Supplying standard by-laws of co-operative societies	10.00
9.	Settlement of a dispute (a) Filing of reference of dispute with the Commission (b) Filing of the statement of reply (c) Sealing an order made by the Co-operative Society Tribunal	100.00 50.00 50.00
10.	(a) Search for a copy of registration status of a co-operative society (b) Search for verification on registration status of co-operative society	10.00 50.00
11.	Inspection upon the application from a creditor under section 68 of the Co-operative Societies Act 1993 (Subject to the additional cost-mileage claim for the inspection officer approved by the Commission)	5,000.00
12.	For the approval to open every branch of a co-operative society under section 19A of the Co-operative Societies Act 1993	200.00
13.	(a) For the approval to form, own, acquire or establish subsidiary under section 19 of the Co-operative Societies Act 1993 (b) For the approval to open branch for the subsidiary of a co-operative society under section 19A of the Co-operative Societies Act 1993	300.00 200.00
14.	Registration kit	50.00

SECOND SCHEDULE
[subregulation 4(1)]

<i>Total Asset (RM)</i>	<i>Audit Fees Rate (RM)</i>
0 – 20,000	200.00
20,001 – 50,000	400.00
50,001 – 100,000	600.00
100,001 – 200,000	800.00
200,001 – 400,000	1,000.00
400,001 – 800,000	1,200.00
800,001 – 1,600,000	1,400.00
1,600,001 and above	The audit fee rate charged by the Commission is based on the actual auditing works done

Made 23 April 2010
[SKM.IP(AM): 7875; PN(PU²)527/XIII]

DATO' MANGSOR BIN SAAD
Executive Chairman
Malaysia Co-operative Societies Commission

Approved

DATO' SRI ISMAIL SABRI BIN YAAKOB
*Minister of Domestic Trade, Co-operative
Societies and Consumerism*