

No. S 368**CO-OPERATIVE SOCIETIES ACT 1979****CO-OPERATIVE SOCIETIES
(PRESCRIBED RATE OF CONTRIBUTION
UNDER SECTION 71(2)(b)) RULES 2026****ARRANGEMENT OF RULES****Rule**

1. Citation
 2. Prescribed rate of contribution under section 71(2)(b) of Act
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In exercise of the powers conferred by section 95 of the Co-operative Societies Act 1979, the Acting Minister for Culture, Community and Youth makes the following Rules:

Citation

1. These Rules are the Co-operative Societies (Prescribed Rate of Contribution under Section 71(2)(b)) Rules 2026.

Prescribed rate of contribution under section 71(2)(b) of Act

2. The rate of 15% is prescribed in substitution of 20% for the contribution payable under section 71(2)(b) of the Act by a society in respect of any surplus resulting from its operations during any financial year ending on or after 31 December 2025.

Made on 11 May 2026.

TEOH ZSIN WOON
*Permanent Secretary,
Ministry of Culture,
Community and Youth,
Singapore.*

[RCS-011-001-003; AG/LEGIS/SL/62/2025/1]