

[CDA MEMORANDUM CIRCULAR NO. 2012-21, July 26, 2012]

**MANUAL ON DISSOLUTION, LIQUIDATION, CANCELLATION AND
DELISTING OF COOPERATIVES**

Pursuant to Articles 64, 65, 66, 67, 68 and 69, Chapter VII, The Philippine Cooperative Code of 2008 otherwise known as R.A. 9520, Rule 9 of its Implementing Rules and Regulations (IRR) and MC No. 2006-10, the Cooperative Development Authority (CDA) hereby issues the Manual on Dissolution, Liquidation, Cancellation and Delisting of Cooperatives.*

The Manual provides for the phases of terminating the juridical personality; as well as the processes of cancellation of certificate of registration and delisting in the registry of cooperatives with the Cooperative Development Authority.

For information and guidance,

The Board of Administrators

By:

(SGD.) EMMANUEL M. SANTIAGUEL, Ph.D.
Chairman

Approved per CDA Board Resolution No. 169, s. 2012 dated July 13, 2012.

* *Text Available at the Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.*



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