



Republic of the Philippines  
Supreme Court  
Office of the Court Administrator  
Manila

OCA CIRCULAR NO. 44-2007

TO: ALL EXECUTIVE/PRESIDING JUDGES AND CLERKS OF COURT/  
ACCOUNTABLE OFFICERS OF THE FIRST AND SECOND LEVEL  
COURTS

SUBJECT: CLARIFICATION ON THE EXEMPTION OF COOPERATIVES FROM  
THE PAYMENT OF ALL COURT AND SHERIFF'S FEES

For your information and guidance, the Court En Banc in its resolution dated July 15, 2003 issued in A.M. No. 03-4-01-0, Resolved to **EXEMPT** the cooperatives from the payment of all court and sheriff's fees payable to the Philippine Government for and in connection with all actions brought under Republic Act. No. 6938 or the Cooperative Code of the Philippines, or where such action is brought by the Cooperative Development Authority before the court, to enforce the payment of obligations contracted in favor of the cooperative.

In connection therewith the following guidelines shall be observed:

- (a) all actions brought before the Court are filed by the duly elected officers of the cooperative in the name of or for and on behalf of the cooperative;
- (b) all actions brought before the Court are filed pursuant to the pertinent provisions of Republic Act No. 6938 also known as the Cooperative Code of the Philippines but shall be limited only to enforce the payment of obligations contracted in favor of the cooperative, otherwise cooperatives will not be exempt from payment of pertinent fees.

For strict compliance.

May 3, 2007.

**CHRISTOPHER O. LOCK**  
Court Administrator