INVASSET

PAIA MANUAL

(Private Body)

Prepared in terms of section 51 of the Promotion of Access to Information Act 2 of 2000 (as amended)

DATE OF COMPILATION: 03/07/2023
DATE OF REVISION: 01/12/2023

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1. LIST OF ACRONYMS AND ABBREVIATIONS

1.1	**"Act"**	A statute created by the legislature and approved by the President of the Republic of South Africa;
1.2	**"DIO"**	Deputy Information Officer;
1.3	**"INVASSET"**	All entities covered by the scope of this manual;
1.4	**"IO"**	Information Officer;
1.5	**"Minister"**	Minister of Justice and Correctional Services;
1.6	**"PAIA"**	Promotion of Access to Information Act No. 2 of 2000 (as amended);
1.7	**"POPIA"**	Protection of Personal Information Act No.4 of 2013 (as amended);
1.8	**"Regulator"**	Information Regulator; and
1.9	**"Republic"**	Republic of South Africa.

2. PURPOSE OF PAIA MANUAL

This PAIA Manual is useful for the public to -

2.1 check the categories of records held by a body which are available without a person having to submit a formal PAIA request;

2.2 have a sufficient understanding of how to make a request for access to a record of the body, by providing a description of the subjects on which the body holds records and the categories of records held on each subject;

2.3 know the description of the records of the body which are available in accordance with any other legislation;

2.4 access all the relevant contact details of the Information Officer and Deputy Information Officer who will assist the public with the records they intend to access;

2.5 know the description of the guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;

2.6 know if the body will process personal information, the purpose of processing of personal information and the description of the categories of data subjects and of the information or categories of information relating thereto;

2.7 know the description of the categories of data subjects and of the information or categories of information relating thereto;

2.8 know the recipients or categories of recipients to whom the personal information may be supplied;

2.9 know if the body has planned to transfer or process personal information outside the Republic of South Africa and the recipients or categories of recipients to whom the personal information may be supplied; and

2.10 know whether the body has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

3. SCOPE OF THE MANUAL

The scope of this manual includes the INVASSET South African firm, and the following related entities in which INVASSET has a direct interest: INVASSET CONSULTING (PTY) LTD; INVASSET CHARTERED ACCOUNTANTS INC and INVASSET AUDIT TAX ADVISORY (PTY) LTD.

4. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION OF INVASSET

4.1. Chief Information Officer

Name:	Matthys Johannes Wentzel
Tel:	+27 (0) 86 999 0931
Email:	thys@invasset.co.za
Fax number:	n/a

4.2. Deputy Information Officers

Name:	Pieter Strauss
Tel:	+27 (0) 86 999 0931
Email:	pieter@invasset.co.za
Fax Number:	n/a

Name:	Ronelle Kedian
Tel:	+27 (0) 86 999 0931
Email:	ronelle@invasset.co.za
Fax Number:	n/a

3.3 Access to information general contacts

Telephone	Tel: +27(0) 86 999 0931 • Cell: +27(0) 76 154 6083
Email:	info@invasset.co.za

3.4 **National or Head Office**

Postal Address:	Postnet Suite 258, Private Bag X16, Hermanus, 7200
Physical Address:	The Roundabout Building, 181 Main Road, Hermanus, 7200
Telephone:	Tel: +27(0) 86 999 0931 • Cell: +27(0) 76 154 6083
Email:	info@invasset.co.za
Website:	www.invasset.co.za

5. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE

5.1. The Regulator has, in terms of section 10(1) of PAIA, as amended, updated, and made available the revised Guide on how to use PAIA ("Guide"), in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA.

5.2. The Guide is available in each of the official languages and in braille.

5.3. The aforesaid Guide contains the description of-

5.3.1. the objects of PAIA and POPIA;

5.3.2. the postal and street address, phone, and fax number and, if available, electronic mail address of-

5.3.2.1. the Information Officer of every public and private body, and

5.3.2.2. every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA[1] and section 56 of POPIA[2];

5.3.3. the manner and form of a request for-

5.3.3.1. access to a record of a public body contemplated in section 11[3]; and

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[1] Section 17(1) of PAIA- *For the purposes of PAIA, each public body must, subject to legislation governing the employment of personnel of the public body concerned, designate such number of persons as deputy information officers as are necessary to render the public body as accessible as reasonably possible for requesters of its records.*

[2] *Section 56(a) of POPIA- Each public and private body must make provision, in the manner prescribed in section 17 of the Promotion of Access to Information Act, with the necessary changes, for the designation of such a number of persons, if any, as deputy information officers as is necessary to perform the duties and responsibilities as set out in section 55(1) of POPIA.*

[3] *Section 11(1) of PAIA- A requester must be given access to a record of a public body if that requester complies with all the procedural requirements in PAIA relating to a request for access to that record; and access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.*

5.3.3.2. access to a record of a private body contemplated in section 50[4];

5.3.4. the assistance available from the IO of a public body in terms of PAIA and POPIA;

5.3.5. the assistance available from the Regulator in terms of PAIA and POPIA;

5.3.6. all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging-

5.3.6.1. an internal appeal;

5.3.6.2. a complaint to the Regulator; and

5.3.6.3. an application with a court against a decision by the information officer of a public body, a decision on internal appeal or a decision by the Regulator or a decision of the head of a private body;

5.3.7. the provisions of sections 14[5] and 51[6] requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;

5.3.8. the provisions of sections 15[7] and 52[8] providing for the voluntary disclosure of categories of records by a public body and private body, respectively;

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[4] *Section 50(1) of PAIA- A requester must be given access to any record of a private body if-*
a) that record is required for the exercise or protection of any rights;
b) that person complies with the procedural requirements in PAIA relating to a request for access to that record; and
c) access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

[5] *Section 14(1) of PAIA- The information officer of a public body must, in at least three official languages, make available a manual containing information listed in paragraph 4 above.*

[6] *Section 51(1) of PAIA- The head of a private body must make available a manual containing the description of the information listed in paragraph 4 above.*

[7] *Section 15(1) of PAIA- The information officer of a public body, must make available in the prescribed manner a description of the categories of records of the public body that are automatically available without a person having to request access*

[8] *Section 52(1) of PAIA- The head of a private body may, on a voluntary basis, make available in the prescribed manner a description of the categories of records of the private body that are automatically available without a person having to request access*

5.3.9. the notices issued in terms of sections 22[9] and 54[10] regarding fees to be paid in relation to requests for access; and

5.3.10. the regulations made in terms of section 92[11].

5.4. Members of the public can inspect or make copies of the Guide from the offices of the public and private bodies, including the office of the Regulator, during normal working hours.

5.5. The Guide can also be obtained-

5.5.1. upon request to the Information Officer;

5.5.2. from the website of the Regulator (www. inforegulator.org.za).

6. CATEGORIES OF RECORDS OF INVASSET WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

- Marketing and promotional material published by INVASSET;
- Tax Guide Booklets;
- Newsletters;
- Information as published on their website;
- Records that are publicly available (on appointment only).

7. DESCRIPTION OF THE RECORDS OF INVASSET WHICH ARE AVAILABLE IN ACCORDANCE WITH ANY OTHER LEGISLATION

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[9] *Section 22(1) of PAIA- The information officer of a public body to whom a request for access is made, must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.*

[10] *Section 54(1) of PAIA- The head of a private body to whom a request for access is made must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.*

[11] *Section 92(1) of PAIA provides that –"The Minister may, by notice in the Gazette, make regulations regarding-*
(a) any matter which is required or permitted by this Act to be prescribed;
(b) any matter relating to the fees contemplated in sections 22 and 54;
(c) any notice required by this Act;
(d) uniform criteria to be applied by the information officer of a public body when deciding which categories of records are to be made available in terms of section 15; and
(e) any administrative or procedural matter necessary to give effect to the provisions of this Act."

- Memorandum of incorporation - Companies Act 71 of 2008
- PAIA Manual - Promotion of Access to Information Act 2 of 2000

8. WHO MAY REQUEST ACCESS TO INFORMATION

The Act provides that a person may only request information in terms of the Act if the information is required for the exercise or protection of a right. Only requests for access, where the requester can furnish the Information Officer with sufficient particulars as to the right the requester is seeking to exercise or protect, will be considered.

A requester can request access to information in different capacities; the category will influence the amount to be charged when a request has been lodged. Requesters can be classified in various categories:

- A personal requester, which is a person who requests information about him / herself;
- An agent requester, which is a person requesting information on behalf of someone else;
- A third-party requester, which is a person requesting information about someone else; or
- A public body, requests information in the public interest.

9. PROCEDURE

9.1 How to Request a Record (Section 53)

Requests for access to records must be made to the Information Officer in the prescribed form, J752 at the address or electronic mail address referred to in 1 (one) above. Failure to make use of the prescribed form could result in your request being refused or delayed.

A request for access to a record must be accompanied by payment of an initial non-refundable request fee of R57.00 (inclusive of VAT). This fee is not applicable to personal requests, i.e. individuals seeking access to records pertaining to him/herself.

The requestor must provide sufficient detail on the request form to enable the Information Officer to clearly identify the record as well as the requestor's identity, which is to be accompanied by positive proof of identification.

The requestor must indicate which form of access is required and if he/she wishes to be informed on the decision on the request in any other manner, to state the necessary particulars to be so informed.

Access is not automatic. The requestor must therefore identify the right he/she is seeking to exercise or protect and provide an explanation as to why the requested record is required for the exercise or protection of that right.

If a request is made on behalf of a person, the requestor must then submit proof, to the satisfaction of the Information Officer, of his/her authority to make the request. Failure to do so will result in the request being rejected.

9.2 Decision on Request (Section 56)

The Requestor will be notified, within 30 days, in the manner indicated by him/her of the outcome of his/her Request, alternatively whether an extension not exceeding 30 days is required to deal with the Request.

If the Request for access is granted a further access fee must be paid for the reproduction as well as the search and preparation of the Records and for any time that has exceeded the prescribed hours to search and prepare the Record for disclosure. Access will be withheld until the Requestor has made payment of the applicable fee(s).

In the event that the Request for access is refused, reasons for the refusal will be provided and the Requestor will be advised that he/she may lodge an application with a court against the refusal of the Request, as well as the procedure for lodging the application.

9.3 The Requestor may lodge an internal appeal or an application to court against the tender.

9.4 Required Forms and Fees

9.4.1 Prescribed access form

In order for us to facilitate your access to a record you need to complete the attached prescribed access form in Annexure 2. Please take note that the prescribed access form must be completed in full, failure to do so will result in the process being delayed until such additional information is provided.

9.4.2 Proof of identity

Proof of identity is required to authenticate the request and the requester. Therefore, in addition to the access form, requesters will be required to supply a certified copy of the identification document or any other legal means of identification.

9.4.3 Prescribed fees (The fee structure in respect of fees payable to the Public and Private Bodies can be accessed on the Regulator's website)

Please take note that a request will not be processed until the request fee and the deposit (if applicable) have been paid. Requesters are advised that four (4) types of fees are provided for in terms of the Act:

- Reproduction fee: this fee is payable with respect to all records that are automatically available;
- Request fee: this fee is an administration fee that must be paid by all requesters, except personal requesters (a personal requester is a requester seeking access to a record

containing information about the requester him / herself), before the request is considered and is not refundable;

- Access fee: which is payable once access to a record is granted, this fee is intended to re-imburse INVASSET for the costs involved in searching and preparing the record for delivery;
- Deposit: which is payable if INVASSET receives a request for access to information held on a person other than the requester himself / herself and the preparation for the record will take more than six (6) hours.

10. DESCRIPTION OF THE SUBJECTS ON WHICH THE BODY HOLDS RECORDS AND CATEGORIES OF RECORDS HELD ON EACH SUBJECT BY INVASSET

10.1 Statutory Company Information:

- Certificate of Incorporation;
- Certificate of change of name;
- Memorandum and articles of association;
- Minutes, resolutions, and proxy forms;
- Registers of allotments, meetings, members, mortgages and debentures and fixed assets and directors.
- Annual Reports
- Corporate Structure Diagrams
- Share Registers
- Statutory Returns to Relevant Authorities
- Share Certificates
- Shareholder Agreements

10.2 Statutory Close Corporation Information:

- The founding statements;
- Any amending founding statement;
- Proof of registration;
- Minute book and resolutions;
- Accounting officer's report.

10.3 Financial and Accounting:

- Audited annual financial statements, including all underlying financial information;
- Ledgers;
- Journals;
- Budgets and business plans;
- Bank account statements cheque books, cheques, and deposit slips;
- Investment statements;
- Asset register;

- Management accounts;
- Tax records;
- VAT returns;
- Delivery notes, orders, invoices, statements, receipts, vouchers, and bills of exchange.

10.4 Legal documents, Agreements and Contracts:

- Contracts, including finance and lease agreements;
- Statutory records;
- Material licences, permits and authorisations;
- Material agreements relating to provision of services or materials;
- Agreements with contractors, suppliers, and customers/clients;
    - Purchase agreements;
    - Sale agreements;
    - Warranty agreements;
    - Letters of engagement;
    - Agreements with governmental agencies;

10.5 Insurance:

    - Insurance policies;
    - Claim records;
    - Details of insurance coverage, limits, and insurers.

10.6 Administration:

    - Correspondence;
    - Internal policies and procedures.

10.7 Human resources:

    - Employee information records:
        - Names, ID, date of birth; addresses, telephone numbers, email addresses and occupations;
        - Bank details;
        - Hours of work;
        - Remuneration;
        - Tax reference numbers;
    - Employment contracts;
    - Policies and procedures;
    - Attendance register;
    - Expense accounts;
    - Incentive schemes;
    - Employee loans;
    - Study assistance schemes;
    - Housing schemes;
    - Employee evaluation and performance records;
    - Training and development;

- Payroll records (salaries and wages);
- UIF, PAYE and SDL returns;
- UI returns;
- COID returns;
- Medical Aid;
- Group life;
- Group personal accident;
- Disciplinary records;
- Scholarships/bursaries;
- Health and safety records;
- Recruitment and appointments;
- Organisational design.
- Pension and retirement funding records:
    - Provident fund rules;
    - Provident fund records;
    - Contributions reports;
    - Annual records.

10.8 Fixed property:

- Purchase agreements;
- Leases;
- Building plans.

10.9 Movable Property:

- Asset register;
- Finance and lease agreements;
- Purchase agreements;

10.10 Intellectual property:

- Designs, trademarks, trade names and protected names;
- Copyrights;
- Agreements relating to intellectual property, inter alia, licence agreements, secrecy agreements, research and development agreements, consulting agreements, use agreements, joint venture agreements, and joint development agreements;

10.11 Clients:

- Client Annual Financial Statements
- Client Correspondence
- Client Audit Files
- Client Fee Files
- Client Contracts
- Client Internal Control Reports
- Client Statutory and Tax Records

- Client Business Information
- Findings and Recommendation reports
- Investigative Material
- Legal Documentation
- Proposal and Tender Documents
- Project Plans Risk Management
- Records Solution Methodologies
- Working Papers
- Client information, records, and correspondence (incl Names, ID/registration numbers, date of birth / date of incorporation / date of registration; addresses, telephone numbers, email addresses and tax reference numbers;
- Bank details.

10.12 Marketing:

- Service and product information;
- Marketing literature (brochures, newsletters, and advertising materials);
- Public relations policies and procedures;
- Media releases;
- Website.

10.13 Information technology:

- Agreements;
- Software packages;
- Licenses;
- Internal systems support and programming/development;
- Capacity and utilization of current systems;
- Development or investment plans;
- Disaster recovery processes and procedures;
- Client database;
- Hardware;
- Internet;
- Security;
- Operating systems;
- Telephone exchange equipment;
- Telephone lines, leased lines, and data lines;
- LAN installations;
- Maintenance agreements.

11. PROCESSING OF PERSONAL INFORMATION

11.1. **Purpose of Processing Personal Information for the purposes of providing the following services -**

- Auditing;

- Attest services;
- Management advisory services;
- Assurance;
- Compilation;
- Taxation;
- Legal advisory;
- Risk advisory;
- Outsourced accounting;
- Payroll;
- B-BBEE consulting;
- Corporate Statutory;
- Trust Statutory;
- Family-Owned Businesses;
- Valuations;
- Trust services;
- Wills & estate planning.

11.2. **The recipients or categories of recipients to whom the personal information may be supplied –**

Records are held in accordance with the following legislation:

- Basic Conditions of Employment Act, No. 75 of 1997
- Broad Based Black Economic Empowerment Act, No. 53 of 2003
- Companies Act, No. 71 of 2008
- Compensation for Occupational Injuries and Diseases Act, No. 130 of 1993
- Competition Act, No. 89 of 1998
- Constitution of South Africa Act, No. 108 of 1996
- Copyright Act, No. 98 of 1987
- Collective Investment Schemes Control Act, No. 45 of 2002
- Criminal Procedure Act, Act 51 of 1977
- Deeds Registries Act, No. 47 of 1937
- Electronic Communications and Transactions Act, No. 2 of 2000
- Employment Equity Act, No. 55 of 1998
- Environment Conservation Act, No. 73 of 1989

- Firearms Control Act, No. 60 of 2000
- Financial Advisory and Intermediary Services Act, No. 37 of 2002
- Financial Intelligence Centre Act, No. 38 of 2001
- Formalities in Respect of Leases of Land Act, No.18 of 1969 Income Tax Act, No. 58 of 1962
- Income Tax Act 58 0f 1962
- Insolvency Act 24 of 1936
- Labour Relations Act, No. 66 of 1995
- Long Term Insurance Act, No. 52 of 1998
- National Building Regulations and Building Standards Act, No.103 of 1997
- National Road Traffic Act, No. 93 of 1996
- Occupational Health and Safety Act, No. 85 of 1993
- Prevention and Combating of Corrupt Activities Act 12 of 2004;
- Prevention of Organised Crime Act 121 of 1998
- Promotion of Access to Information Act, No. 2 of 2000
- Promotion of Equality and Prevention of Unfair Discrimination Act, No. 4 of 2000
- Protected Disclosures Act, No. 26 of 2000
- Patents Act, No. 57 of 1987
- Regulation of Interception of Communications and Provisions of Communication
- Related Information Act, No. 70 of 2002
- Sales and Service Matters Act, No. 25 of 1964
- Skills Development Act, No. 97 of 1997
- Skills Development Levy Act, No. 9 of 1999
- Short Term Insurance Act, No. 53 of 1998
- Securities Services Act, No. 36 of 2004
- South African Reserve Bank Act, No. 90 of 1989
- The Tax Administration Act,
- Tobacco Products Control Act, No. 12 of 1999
- Trademarks Act, No. 194 of 1993
- Transfer Duty Act, No. 40 of 1949
- Unemployment Insurance Act, No. 63 of 2001
- Value-added Tax Act, No. 89 of 1991

Although INVASSET has used our best endeavours to supply you with a complete list of applicable legislation, it is possible that the above list may be incomplete. Wherever it comes to our attention that existing or new legislation allows a requester access on a basis other than that set out in the Act we shall immediately update the list.

11.3. **Planned transborder flows of personal information.**

Although INVASSET has no current planned transborder flows of personal information, this may change in future. We will endeavour to inform any clients involved if this is the case.

11.4. **General description of Information Security Measures to be implemented by the responsible party to ensure the confidentiality, integrity, and availability of the information.**

INVASSET endeavours to apply and implement all reasonable measures to ensure the confidentiality, integrity, and availability of information. This may include, but is not limited to Data Encryption, Anti-virus, and Anti-Malware solutions.

12. AVAILABILITY OF THE MANUAL

12.1. A copy of the Manual is available-

12.1.1. on www.invasset.co.za;

12.1.2. head office of INVASSET for public inspection during normal business hours;

12.1.3. to any person upon request and upon the payment of a reasonable prescribed fee; and

12.1.4. to the Information Regulator upon request.

12.2. A fee for a copy of the Manual, as contemplated in annexure B of the Regulations, shall be payable per each A4-size photocopy made.

13. UPDATING OF THE MANUAL

The head of INVASSET will on a regular basis update this manual.

Issued by

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Matthys Johannes Wentzel

Director