



NEETHLING TAX

& ACCOUNTING SOLUTIONS

Access to Information Manual (POPIA & PAIA)

Promotion of Access to Information Act no. 2 of 2000
Protection of Personal Information ACT no. 4 of 2013



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1. INTRODUCTION

The Promotion of Access to Information Act ("PAIA") was enacted on 3 February 2000 (effective 9 March 2001) to give effect to the Constitution. The Constitution of the Republic of South Africa, 108 of 1996 provides in section 32:

- (1) Everyone has the right of access to:
- (a) Any information held by the state; and
 - (b) Any information that is held by another person and that is required for the exercise or protection of any rights.

Section 50 of PAIA, Right of access to records of private bodies, states that:

- (2) A requested must be given access to any record of a private body if:
- (a) That record is required for exercise or protection of any rights
 - (b) That person complies with the procedural requirements in this Act 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.

In November 2013, the Protection of Personal Information Act ("POPIA"), 4 of 2013 was enacted and came into effect of 1 July 2020, to give effect to the constitutional right to privacy.

The Information Regulator is responsible for the access and protection of information in terms of both PAIA and POPIA.

2. COMPANY CONTACT DETAILS

NEETHLING TAX AND ACCOUNTING SOLUTIONS (Pty) Ltd, Registration No. 2014/256543/07, is Tax and Accounting Service Provider. Any person who wishes to request information from NEETHLING TAX AND ACCOUNTING SOLUTIONS with the intention to protect or exercise a right may contact the information officer ("IO"):

Name of body:	NEETHLING TAX AND ACCOUNTING SOLUTIONS (Pty) Ltd
Request to IO:	JACO NEETHLING (Chief Executive Officer and Information Officer)
Email address:	admin@neethlingtax.co.za
Deputy IO:	HESTER NEETHLING
Physical address:	SHOP 3&4, 33 BRINKLEY ROAD, FRAAI UITSIG, KLEIN BRAK RIVER, 6503
Postal address:	PO BOX 817, KLEIN BRAK RIVER, 6503
Telephone:	044-696-6250
Website:	https://www.neethlingtax.co.za



3. GUIDE IN TERMS OF SECTION 10 OF PAIA

A Guide has been compiled in terms of Section 10 of PAIA by the South African Human Rights Commission (SAHRC). It contains information required by a person wishing to exercise or protect any rights, contemplated by PAIA. It is available in all of the official languages. It describes:

- What the objects of PAIA are
- The details of each private body (where possible)
- The process that needs to be followed in order to make a request
- How to get copies of the Guide at no charge
- How to get access to the manual of a private body; and
- All the remedies available in law to you.

Any enquiries regarding this manual and its contents should be directed to:

The South African Human Rights Commission:	The Information Regulator (South Africa)
PAIA Unit (the Research and Documentation Department) Postal address: Private Bag 2700, Houghton, 2041 33 Hoofd Street, Braampark Forum 3, Braamfontein, 2198 Telephone: +27 11 877 3600 Fax: +27 11 403 0625 Website: www.sahrc.org.za E-mail: PAIA@sahrc.org.za	SALU Building, 316 Thabo Sehume Street, Pretoria Ms. Mmamoroke Mphelo Tel: 012 406 4818 Fax: 086 500 3351 E-mail: inforeg@justice.gov.za

4. RECORDS AVAILABLE IN TERMS OF LEGISLATION OTHER THAN THE PROMOTION OF ACCESS TO INFORMATION ACT 2 OF 2000.

NEETHLING TAX AND ACCOUNTING SOLUTIONS is mainly regulated by Income Tax Act no 58 of 1962. As a business there is other legislation and related regulations that NEETHLING TAX AND ACCOUNTING SOLUTIONS needs to comply with.

Documents are held in accordance with statutory provisions that include those in the following Acts:

- Administration of Estates Act 66 of 1965
- Auditing Professions Act 26 of 1965
- Basic Conditions of Employment Act 75 of 1997
- Companies Act 71 of 2008
- Compensation for Occupational Injuries Diseases Act 130 of 1993
- Copyright Act 98 of 1978
- Electronic Communications and Telecommunications Act 36 of 2005
- Employment Equity Act 55 of 1998
- Financial Intelligence Centre Act 38 of 2001



- Financial Sector Regulation Act 7 of 2017
- Income Tax Act No. 58 of 1962
- Insolvency Act 24 of 1936
- Labour Relations Act 66 of 1995
- Medical Schemes Act 131 of 1998
- Occupational, Health and Safety Act 85 of 1993
- Pension Funds Act 24 of 1956
- Prevention of Organised Crime Act 121 of 1998
- Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000
- Protection of Constitutional Democracy against Terrorist and related Activities Act 33 of 2004
- Skills Development Act 97 of 1998
- Skills Development Levies Act 9 of 1999
- South African Qualifications Authority Act 58 of 1995
- The Constitution of the Republic of South Africa 108 of 1996
- The Unemployment Insurance Act 63 of 2001
- The Value Added Tax Act 89 of 1991
- Trademarks Act 194 of 1993
- Unemployment Insurance Act 63 of 2001

5. CATEGORIES OF RECORDS HELD BY NEETHLING TAX AND ACCOUNTING SOLUTIONS

NEETHLING TAX AND ACCOUNTING SOLUTIONS maintains records on the following categories and subject matters. However, please note that recording a category or subject matter in this Manual does not imply that a request for access to such records would be granted. All requests for access will be evaluated on a case-by-case basis in accordance with the provisions of the Act.

SUBJECT	CATEGORIES
Company documentation	Constitutive documents including Memorandum and Articles, registers and books including share registers, minute books, internal resolutions, shareholders agreement, company forms, powers of attorney.
Taxation	Income tax returns and supporting documents, invoices and returns relating to value added tax, returns and supporting documents in respect of company tax and capital gains tax.
Intellectual property	Documents relating to trademarks, copyrights or designs held by the company together with any licences and licensing agreements.



Insurance	Policies of insurance, applications for insurance, documents relating to payment of premium, claim documents, renewal documents, quotations for insurance, amendments to policies.
Immovable property	Title deeds to properties owned, lease agreements for any lease property, mortgage bonds, liens, servitudes, accounts relating to rates and services, contracts and accounts relating to maintenance and repairs, building and rebuilding and security in respect of such properties.
Movable property	Contracts for the purchase of movable property and all accounting documents in that connection, documents proving ownership of such property including the registers of property owned, liens, notarial bonds, pledges, cessions and other security documents.
Banking details	All contracts between the company and its bankers, account details, bank statements, cheque books, paid cheques, applications for facilities and all documents relating to cession, pledge or securitisation of debts.
Other agreements	Security agreements, suretyships, sale agreements, agreements relating to any trading activities, agreements for the purchase of any item, agency agreements, management agreements, distribution agreements, standard conditions of business, joint venture agreements, administration agreements, consortium or partnership agreements, agreements relating to the sale of shares and members' interests, agreements with suppliers and customers and any other agreements.
Permits etc	All permits, licences, consents, approval, authorisations, applications and registrations required by the company to carry on its business.



Employment	All documents relating to the employment of employees including employment contracts, personal records, disciplinary proceeding records, arrangements with directors or employees, salary and wage records, records relating to any benefits, redundancy payment records, share incentive scheme, share options, bonus records and profit sharing arrangements.
Pensions and provident funds	The rules of any pensions or provident funds, documents relating to the interaction with such funds, payments made to such funds, benefits payable under such funds, communications in regard to the rules and any rule amendments or claims.
Financial information	All books, accounts and records of the company including books of account, invoices, receipts, credit notes, banking records (see above), vouchers, applications for payment, payment authorisation.
Technical information	All technical specifications, records, information, brochures, plans, diagrams, calculations and other documents relating to any machinery and equipment and or technical stock of the company and any research being carried out by the company.
Information relating to legal proceedings	All summonses, pleadings and other documents in the possession of the company or its attorneys relating to any pending, current or past legal proceedings by or against the company.
Environmental issues	Environmental impact studies, environmental research, documents relating to use and disposal of water, documents relating to production processes and emissions, documents regarding waste management.



6. THE FOLLOWING INFORMATION IS NOT AVAILABLE IN THE SPECIAL CIRCUMSTANCES PROVIDED FOR IN THE ACT:

6.1 Personal information which means:

- 6.1.1 information relating to the race, gender, sex, pregnancy, marital status, national, ethnic or social origin, colour, sexual orientation, age, physical or mental health, well-being, disability, religion, conscience, belief, culture, language and birth of the individual;
- 6.1.2 information relating to the education or the medical, criminal or employment history of the individual or information relating to financial transactions in which the individual has been involved;
- 6.1.3 any identifying number, symbol or other particular assigned to the individual;
- 6.1.4 the address, fingerprints or blood type of the individual;
- 6.1.5 the personal opinions, views or preferences of the individual, except where they are about another individual or about a proposal for a grant, an award or a prize to be made to another individual;
- 6.1.6 correspondence sent by the individual that is implicitly or explicitly of a private or confidential nature or further correspondence that would reveal the contents of the original correspondence;
- 6.1.7 the views or opinions of another individual about the individual;
- 6.1.8 the views or opinions of another individual about a proposal for a grant, an award or a prize to be made to the individual, but excluding the name of the other individual where it appears with the views or opinions of the other individual; and
- 6.1.9 the name of the individual where it appears with other personal information relating to the individual or where the disclosure of the name itself would reveal information about the individual.

6.2 Trade secrets of a third party

6.3 Financial, commercial, scientific or technical information, other than trade secrets, of a third party, the disclosure of which would be likely to cause harm to the commercial or financial interests of that third party

6.4 Information supplied in confidence by a third party, the disclosure of which could reasonably be expected

6.4.1 to put that third party at a disadvantage in contractual or other negotiations;

6.4.2 to prejudice the third party in commercial competition.



- 6.5 Information the disclosure of which would constitute an action for breach of a duty of confidence owed to a third party in terms of an agreement.
- 6.6 Information if its disclosure could reasonably be expected to endanger the life or physical safety of an individual.
- 6.7 Information the disclosure of which would be likely to prejudice or impair:
 - 6.7.1 the security of a building, structure or system, including but not limited to, a computer or communication system; a means of transport; or any other property;
 - 6.7.2 methods, systems, plans or procedures for the protection of an individual in accordance with a witness protection scheme; the safety of the public or part of the public; or the security of the property contemplated in 6.7.1 above.
- 6.8 The record of a body if the record is privileged from production in legal proceedings unless the person entitled to the privilege has waived the privilege.
- 6.9 A record which:
 - 6.9.1 contains trade secrets of the company;
 - 6.9.2 contains financial, commercial, scientific or technical information of the company the disclosure of which would be likely to cause harm to the commercial or financial interests of the company;
 - 6.9.3 contains information the disclosure of which could reasonably be expected to put the company at a disadvantage in contractual or other negotiations; or to prejudice the company in commercial competition;
 - 6.9.4 is a computer programme defined in the Copyright Act 1978 owned by the private body except insofar as it is required to give access to the record to which access is granted in terms of this Act;
 - 6.9.5 information the disclosure of which is likely to expose a third party for whom research is being or is to be carried out or the company itself or the person carrying out the research or the subject of the search, to serious disadvantage.

7. DETAIL ON HOW TO MAKE A REQUEST FOR ACCESS – SECTION 51(e)

A request for access to information must be in writing by completing Form C and submitted together with a request fee, to the Information Officer or a Deputy Information Officer of the NEETHLING TAX AND ACCOUNTING SOLUTIONS. It is recommended that you read this manual first, before submitting any requests.

The form must:

- i) provide sufficient particulars of the record/s requested.
- ii) the name and contact details of the requester (and if on behalf of another, proof of the capacity and mandate to act on behalf thereof)



- iii) indicate which form of access is required.
- iv) specify a postal address or fax number of the requester in the Republic.
- v) identify the right that the requester is seeking to exercise or protect, and provide an explanation of why the requested record is required for the exercise or protection of that right.
- vi) if in addition to a written reply, the requester wishes to be informed of the decision on the request in any other manner, to state that manner and the necessary particulars to be informed in the other manner

On receipt of the Information Request and accompanying prescribed fees, NEETHLING TAX AND ACCOUNTING SOLUTIONS will consider the request and provide a response within 21 working days. If the request is denied, reasons for refusal of access will be provided in terms of section 63 – 69 of PAIA and the requester has the right to challenge the decision through the appropriate court.

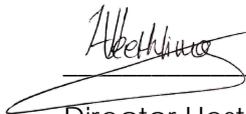
8. AVAILABILITY OF THE MANUAL

This manual is available on www.neethlingtax.co.za or by requesting a copy by e-mail from the contact details as provided in paragraph 2 above. This manual does not include the fee structures in respect of private body. The prescribed fee structure can be obtained from SAHRC website as follows, <https://www.sahrc.org.za/>.

Signed at KLEIN BRAKRIVIER this date 1 of JUNE 2021.



Director/Information Officer: Jaco Neethling



Director Hester Neethling



Annexure 1

REQUEST FOR ACCESS TO RECORDS OF PRIVATE BODY

This annexure must accompany the cover letter addressed to the Information Officer or and of the Deputy Information Officers

A. Particulars of NEETHLING TAX AND ACCOUNTING SOLUTIONS

Physical address: SHOP 3&4, 33 BRINKLEY ROAD, FRAAI UITSIG, KLEIN BRAK RIVER, 6503

Postal address: PO BOX 817, KLEIN BRAK RIVER, 6503

Telephone: 044-696-6250

Email: admin@neethlingtax.co.za

Website: <https://www.neethlingtax.co.za>

B. Particulars of person requesting access to the record:

- (a) The particulars of the person who requests access to the record must be given below.
- (b) The address and/or fax number in the Republic to which the information is to be sent must be given.
- (c) Proof of the capacity in which the request is made, if applicable, must be attached.

Full names and surname:	
Identity Number:	
Postal address:	
Fax number:	
Telephone number	
E-mail address:	
Capacity in which request is made (when made on behalf of another person):	

