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PRIVIA ACCOUNTING AND TAX SOLUTIONS (PTY) LTD

(REGISTRATION No. 2020/935265/07)

hereinafter referred to as the “**Company**”

PROMOTION OF ACCESS TO INFORMATION MANUAL

prepared in accordance with section 51 of the Promotion of Access to Information Act No. 2 of 2000 (“**PAIA**”) read with the Protection of Personal Information Act 4 of 2013 (“**POPIA**”)

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1. INTRODUCTION

- 1.1 Privia Accounting & Tax Solutions is a service provider that offers accounting related services to clients, in any industry. Our main focus is to assist small to medium size enterprises as well as individuals, entrepreneurs with accounting related services
- 1.2 This Manual is available for inspection at Plot 197, Zwavelpoort, Pretoria 0036.

2. PURPOSE OF PAIA

- 2.1 PAIA was enacted in February 2000 giving effect to the constitutional right of access to any information held by the state and any information that is held by another person and that is required for the exercise or protection of any rights in terms of section 32 of the Bill of Rights contained in the Constitution of the Republic of South Africa, 1996 (the "**Constitution**"). Where a request is made in terms of PAIA, the body to which the request is made is obliged to give access to the requested information, except where PAIA expressly provides that the information may or must not be released.
- 2.2 The purpose of PAIA is to promote the right of access to information, to foster a culture of transparency and accountability within the Company by giving the right to information that is required for the exercise or protection of any right and to actively promote a society in which the people of South Africa have effective access to information to enable them to exercise and protect their rights.
- 2.3 In terms of section 51 of PAIA, all private bodies are required to compile an information manual ("**Manual**"). In addition, all Manuals are further required to address the requirements set out in the Schedule to POPIA.

3. COMPANY DETAILS

The details of the Company are as follows:

Directors	Celeste Annette van Zyl
Physical address	Plot 197 Zwavelpoort Pretoria 0036
Postal address	PO Box 23758 Gezina 0031
Telephone number	(012) 470-5400 0726069757
Fax number	N/A
Email address for Celeste van Zyl	cvanzyl@privia.co.za
Website	https://www.privia.co.za

4. CONTACT DETAILS OF THE INFORMATION OFFICER

The responsibility for administration of and compliance with PAIA and POPIA have been delegated to the Information Officer and where applicable, the Deputy Information Officer. Requests pursuant to the provisions of PAIA and/or POPIA should be directed to the Information Officer and/or the Deputy Information Officer, as follows:

Information Officer	Celeste Annette van Zyl
Physical address	Plot 197 Zwavelpoort Pretoria 0036
Postal address	PO Box 23758 Gezina 0036
Telephone number	012 470 5400 0726069757
Email address	cvanzyl@privia.co.za
Website	https://www.privia.co.za

5. CONTACT DETAILS OF THE INFORMATION REGULATOR

- 5.1 PAIA grants a requester access to records of a private body, if the record is required for the exercise or protection of any rights. If a public body lodges a request, the public body must be acting in the public interest.
- 5.2 Requests in terms of PAIA shall be made in accordance with the prescribed procedures, at the rates provided. The forms and tariff are dealt with in paragraphs 6 and 7 of PAIA.
- 5.3 Requesters are referred to the Guide in terms of Section 10 of PAIA which has been compiled by the South African Human Rights Commission ("**SAHRC**"), and which contains information, in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA. The Guide is available from the Information Regulator, established in terms of POPIA and who will take over the responsibility of regulating and monitoring PAIA compliance from the SAHRC.
- 5.4 The contact details of the Information Regulator are:

Physical address	The Information Regulator (South Africa) JD House 27 Siemens Street Braamfontein
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	Johannesburg 2001
Postal address	P.O Box 31533 Braamfontein Johannesburg 2017
Telephone number	(010) 023 5207
Fax number	(011) 403 0668
Complaints email address	Complaints.IR@justice.gov.za
General email address	inforeg@justice.gov.za
Website	https://www.justice.gov.za/inforeg

6. TYPES AND CATEGORIES OF RECORDS

6.1 APPLICABLE LEGISLATION - RECORDS AVAILABLE IN TERMS OF OTHER LEGISLATION WITHOUT REQUEST: SECTION 51 (1)(c)

None

6.2 SUBJECTS AND CATEGORIES OF RECORDS HELD BY THE COMPANY: SECTION 51(1)(d)

6.2.1 All records listed below are available on request, subject to the provisions of PAIA, and in particular Chapter 4 thereof.

6.2.1.1 COMPANIES ACT RECORDS

6.2.1.1.1 Documents of incorporation

6.2.1.1.2 Memorandum of Incorporation

6.2.1.1.3 Minutes of Board of Directors meetings

6.2.1.1.4 Records relating to the appointment of directors I auditors I secretary I public officer and other officers

6.2.1.1.5 Share Register and other statutory registers

6.2.1.2 FINANCIAL RECORDS

6.2.1.2.1 Annual Financial Statements

6.2.1.2.2 Tax Returns

6.2.1.2.3 Accounting Records

6.2.1.2.4 Banking Records:

(i) Bank Statements

(ii) Electronic banking records

6.2.1.2.5 Asset Register(s)

6.2.1.2.6 Rental Agreements

6.2.1.2.7 Invoices

6.2.1.3 **INCOME TAX RECORDS**

6.2.1.3.1 Pay As You Earn Records

6.2.1.3.2 Documents issued to employees for income tax purposes

6.2.1.3.3 Records of payments made to the South African Revenue Service on behalf of employees

6.2.1.3.4 All other statutory compliances:

(i) Value-Added Tax (“**VAT**”)

(ii) Skills Development levies

(iii) Unemployment Insurance Fund

(iv) Workmen's Compensation

6.2.1.4 **PERSONNEL DOCUMENTS AND RECORDS**

6.2.1.4.1 Employment contracts

6.2.1.4.2 Disciplinary records

6.2.1.4.3 Salary records

6.2.1.4.4 Leave records

6.2.1.4.5 Training records

6.2.1.4.6 Training Manuals

6.2.1.4.7 Policies and Procedures including Disciplinary Code

7. PROCESSING DETAILS

In terms of POPIA, data must be processed for a specified purpose. The purpose for which data is processed by the Company will depend on the nature of the data and the particular data subject. This purpose is ordinarily disclosed, explicitly or implicitly, at the time the data is collected.

7.1 PURPOSE OF THE PROCESSING

The Company shares information about client to the South African Revenue Services, Auditors, Banks and any regulatory body, as well as Insurers, clients are informed before any information is distributed. Only the information that is required by law is disclosed to third parties.

CATEGORIES OF DATA SUBJECTS

The categories of data subjects are as follows:

- Employees;
- Customers
- Suppliers.
- Commission statements and reports

7.2 RECIPIENTS TO WHOM PERSONAL INFORMATION WILL BE SUPPLIED

The Company supplies personal information to the following third-party recipients and regulatory authorities:

- XERO Accounting
- Standardbank South Africa
- First National Bank
- Nedbank
- ABSA
- Fulcrum Collections
- Qsure
- Hollard Insurance
- Bryte Insurance
- Santam Insurance
- Etana Insurance

- Pretrorium Trust
- Simple Pay
- Sage Pastel Partner
- MIBCO
- Unemployment Insurance Fund
- Discovery Health
- Discovevery Insurance
- South African Revenue Services
- Compensation Commissioner
- Auto and General
- Autotrade
- Camargue
- AC&E Brokers
- HIC Insurance
- SAU Brokers
- TIC Brokers
- Cross and Country Brokers
- Momentum
- CIB Brokers
- Consort Technical
- CTU Brokers
- Cyclesure
- Dotsure
- Frontline Insurance
- Genlib
- HCV Brokers
- CIA Brokers
- King Price
- Landmark

- One Insurance
- Miway Insurance
- MUA Insurance
- Old Mutual Insurance
- AMUA Insurance
- Mirabillis Insurance
- TRA Insurance
- Vanguard Insurance
- Vir Seker Insurance
- Customer Loyalty Consultants
- Global Choice
- Digicall
- Personal Accident

7.3 **PLANNED TRANSBORDER FLOWS OF PERSONAL INFORMATION**

The Company only provides on request information to third parties cross border that is only applicable to that specific clients's information.

7.4 **SECURITY MEASURES**

The Company has engaged with its Employees, Customers, Suppliers and Service Providers to ensure that compliance is adhered to.

8. **DETAIL ON HOW TO MAKE A REQUEST FOR ACCESS: SECTION 51(e)**

A requester is any person making a request for access to a record of, or held by, the Company. The requester is entitled to request access to information, including information pertaining to third parties, but the Company is not obliged to grant such access under certain circumstances. Apart from the fact that access to a record can be refused based on the grounds set out in paragraph 9 below, in order to successfully access information, the requester must fulfil the prerequisite requirements for access in terms of PAIA, including the payment of a request and access fee.

8.1 **ACCESS REQUEST PROCEDURE**

- 8.1.1 The requester requiring access to information held by the Company must complete the prescribed Form C attached hereto as Appendix B ("**Access Request Form**"), submit it to the Information Officer at the postal or physical address, fax number or email address recorded in paragraph 4 above, together with the appropriate request fee (and deposit, if applicable).

- 8.1.2 In order to facilitate a timely response to requests for access, all requesters should take note of the following when completing the Access Request Form:
- 8.1.2.1 The Access Request Form must be comprehensively completed.
 - 8.1.2.2 Proof of identity is required to authenticate the identity of the requester. Therefore, in addition to the Access Request Form, requesters will be required to supply a copy of their identification document.
 - 8.1.2.3 Every applicable question must be answered. If a question does not apply "N/A" should be stated in response to that question. If there is no information to disclose in reply to a particular question "Nil" should be stated in response to that question.
- 8.1.3 The Access Request Form must be completed with enough particularity to:
- 8.1.3.1 Provide sufficient particulars to enable the Information Officer to identify the record/s requested and to identify the requester.
 - 8.1.3.2 Indicate which form of access is required if the request is granted.
 - 8.1.3.3 Specify a postal address or fax number of the requester in the Republic of South Africa.
 - 8.1.3.4 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.
- 8.1.4 If the request is made on behalf of another person, then the requester must submit proof of the capacity in which the requester is making the request, to the reasonable satisfaction of the Information Officer.
- 8.1.5 If an individual is unable to complete the prescribed form because of illiteracy or disability, such a person may make the request orally.

The requester will be informed in writing whether access has been granted or denied. If, in addition to a written reply, the requester wishes to be informed of the decision on the request in any other manner, the requester must state that manner and the necessary particulars so required.

9. GROUNDS FOR REFUSAL OF ACCESS TO RECORDS

- 9.1 The Company may refuse a request for information on the following basis:
- 9.1.1 Mandatory protection of the privacy of a third party who is a natural person, which would involve the unreasonable disclosure of personal information of that natural person;
 - 9.1.2 Mandatory protection of the commercial information of a third party, if the record contains:
 - 9.1.2.1 Trade secrets of that third party;
 - 9.1.2.2 Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of that third party; and

- 9.1.2.3 Information disclosed in confidence by a third party to the Company, if the disclosure could put that third party at a disadvantage in negotiations or commercial competition.
- 9.1.3 Mandatory protection of confidential information of third parties if it is protected in terms of any agreement or legislation;
- 9.1.4 Mandatory protection of the safety of individuals and the protection of property;
- 9.1.5 Mandatory protection of records which would be regarded as privileged in legal proceedings;
- 9.1.6 The commercial activities of the Company, which may include:
 - 9.1.6.1 Trade secrets of the Company;
 - 9.1.6.2 Financial, which, if disclosed, could put the Company at a disadvantage in negotiations or commercial competition;
 - 9.1.6.3 A computer program which is owned by the Company and which is protected by copyright.
- 9.1.7 The research information of the Company or a third party, if its disclosure would disclose the identity of the institution, the researcher or the subject matter of the research and would place the research at a serious disadvantage;
- 9.1.8 Requests for information that are clearly frivolous or vexatious, or which involve an unreasonable diversion of resources shall be refused.

10. PRESCRIBED FEES: SECTION 51(1)(f)

10.1 The following applies to requests (other than personal requests):

- 10.1.1 Under Section 54 of PAIA, private bodies are entitled to levy a prescribed request fee to a requester before the private body may process the request for information or records. Fees levied are published by the Minister and are displayed in Appendix A to this Manual. PAIA provides for two types of fees, namely a request fee, which will be a standard fee; and an access fee, which must be calculated by taking into account reproduction costs, search and preparation time and cost, as well as postal costs.
- 10.1.2 When the request is received by the Information Officer, the Information Officer will by notice require the requester, other than a personal requester, to pay the prescribed request fee (if any), before further processing of the request (refer to Appendix A of this Manual).
- 10.1.3 Payment details can be obtained from the Information Officer and can be made either via a direct deposit, by bank guaranteed cheque or by postal order. Proof of payment must be supplied when the Access Request Form is submitted.
- 10.1.4 The information officer will withhold a record until the requester has paid the fees as indicated. A requester whose request for access to a record has been granted, must pay an access fee for reproduction and for search and preparation, and for any time reasonably required in excess of the prescribed hours to search for and

prepare the record for disclosure, including making arrangements to make it available in the requested form.

- 10.1.5 If a deposit has been paid in respect of a request for access, which is refused, then the information officer will repay the deposit to the requester.

10.2 REQUEST FEE

An initial "request fee" is payable on submission of the Access Request Form. The prescribed fee is set out in Appendix A. Note that the requester may lodge a complaint to the Information Regulator or an application with a court against the tender or payment of the request fee.

10.3 ACCESS FEE

If the request for access is successful, an access fee must be paid. This fee is for the search, reproduction and/or preparation of the record(s). The access fee will be calculated based on the prescribed fees set out in Appendix A. Note that the requester may lodge a complaint to the Information Regulator or an application with a court against the tender or payment of the access fee.

10.4 DEPOSIT

If the search for, and the preparation of, the record for disclosure would, in the opinion of the Information Officer, require more than 6 hours, the requester may be required to pay as a deposit one third of the access fee (the fee which will be payable if the request is granted). Note that the requester may lodge a complaint to the Information Regulator or an application with a court against the tender or payment of the deposit. If a deposit has been paid in respect of a request for access which is subsequently refused, then the Information Officer must refund the deposit to the requester. The requester must pay the prescribed fee before any processing, or any further processing, can take place.

11. NOTIFICATION OF DECISION

- 11.1 The Information Officer will, within 30 days of receipt of the request, decide whether to grant or decline the request and give notice with reasons (if required) to that effect.
- 11.2 The 30 day period, within which the Company has to decide whether to grant or refuse the request, may be extended for a further period of not more than 30 days if the information cannot reasonably be obtained within the original 30 day period. For example, the time period may be extended if the request is for a large volume of information, or the request requires the Company to search for information held at other premises.
- 11.3 The Information Officer will notify the requester in writing should an extension be required. The requester may lodge a complaint to the Information Regulator or an application with a court against the extension.

12. REMEDIES AVAILABLE WHEN THE COMPANY REFUSES A REQUEST FOR INFORMATION

12.1 INTERNAL REMEDIES

The Company does not have internal appeal procedures. Therefore, the decision made by the Information Officer is final. Requesters who are dissatisfied with a decision of the Information Officer will have to exercise external remedies at their disposal.

12.2 EXTERNAL REMEDIES

All complaints, by a requester or a third party, can be made to the Information Regulator or a court, in the manner prescribed below.

12.2.1 COMPLAINTS TO THE INFORMATION REGULATOR

12.2.1.1 The requester or third party, as the case may be, may submit a complaint in writing to the Information Regulator, within 180 days of the decision, alleging that the decision was not in compliance with the provisions of PAIA.

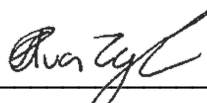
12.2.1.2 The Information Regulator will investigate the complaint and reach a decision – which may include a decision to investigate, to take no further action or to refer the complaint to the Enforcement Committee established in terms of POPIA.

12.2.1.3 The Information Regulator may serve an enforcement notice confirming, amending or setting aside the impugned decision, which must be accompanied by reasons.

12.2.2 APPLICATION TO COURT

12.2.2.1 An application to court may be brought in the ordinary course. For purposes of PAIA, any reference to an application to court includes an application to a Magistrates' Court.

Signed by the Director, Celeste Annette van Zyl, on this the 28th day of June 2024 at Pretoria.



CA van Zyl

DIRECTOR

PRIVIA ACCOUNTING AND TAX SOLUTIONS (PTY) LTD

2024/06/29

DATE

Appendix A: Prescribed fees

1. REQUEST FEES

Where a requester submits a request for access to information held by the Company on a person other than the requester himself/herself, the request fee is payable up-front before the institution will further process the request received.

The “request fee” payable by a requester, other than a personal requester, referred to in section 54(1) and regulation 11(2) of PAIA is R50,00.

2. ACCESS AND REPRODUCTION FEES

An access fee is payable in all instances where a request for access to information is granted, except in those instances where payment of an access fee is specially excluded in terms of PAIA or an exclusion is determined by the Minister in terms of section 54(8) of PAIA.

Where the Company has voluntarily provided the Minister with a list of categories of records that will automatically be made available to any person requesting access thereto, the only charge that may be levied for obtaining such records will be a fee for reproduction of the record in question.

The applicable access and reproduction fees which will be payable are:

Description	Fees to be charged
For every photocopy of an A4-size page or part thereof	R7,00
For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine readable form	R2,00
For a copy in a computer-readable form on:	
a. Stiffy disk	N/a
b. Compact disk (secure portable hard drive)	R170,00
For a transcription of visual images, for an A4-size page or part thereof	R40,00
For a copy of visual images	R6000,00
For a transcription of an audio record, for an A4-size page or part thereof	R200,00
For a copy of an audio record	R30,00
To search and prepare the record for disclosure	R300,00 per hour or part thereof excluding the first hour

The actual postage is payable when a copy of the record must be posted to a requester.

3. DEPOSITS

Where the Company receives a request for access to information held on a person other than the requester himself/herself and the Information Officer upon receipt of the request is of the opinion that the preparation of the required record of disclosure will take more than 6 hours, a deposit is payable to the requester. The amount of the deposit is equal to one third of the amount of the applicable access fee.

Please note: The Company is a registered VAT vendor under the Value-Added Tax Act, 1991 and will add VAT to all the above mentioned fees.

REPUBLIC OF SOUTH AFRICA

REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY

A. Particulars of private body

(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.

[illegible]

Fax number:

Capacity in which request is made, when made on behalf of another person:

This section must be completed ONLY if a request for information is made on behalf of another person.

[illegible]

D. Particulars of record

- (a) Provide full particulars of the record to which access is requested, including the reference number if that is known to you, to enable the record to be located.
- (b) If the provided space is inadequate, please continue on a separate folio and attach it to this form. The requester must sign all the additional folios.

1. Description of record or relevant part of the record:

2. Reference number, if available:

3. Any further particulars of record:

E. Fees

- (a) A request for access to a record, other than a record containing personal information about yourself, will be processed only after a request fee has been paid.
- (b) You will be notified of the amount required to be paid as the request fee.
- (c) The fee payable for access to a record depends on the form in which access is required and the reasonable time required to search for and prepare a record.
- (d) If you qualify for exemption of the payment of any fee, please state the reason for exemption.

Reason for exemption from payment of fees:

FORM C: REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY

F. Form of access to record

If you are prevented by a disability to read, view or listen to the record in the form of access provided for in 1 to 4 below, state your disability and indicate in which form the record is required.

Disability:	Form in which record is required:
Mark the appropriate box with an X .	
NOTES: (a) Compliance with your request for access in the specified form may depend on the form in which the record is available. (b) Access in the form requested may be refused in certain circumstances. In such a case you will be informed if access will be granted in another form. (c) The fee payable for access to the record, if any, will be determined partly by the form in which access is requested.	

1. If the record is in written or printed form:					
	copy of record*		inspection of record		
2. If record consists of visual images - (this includes photographs, slides, video recordings, computer-generated images, sketches, etc.):					
	view the images		copy of the images*		transcription of the images*
3. If record consists of recorded words or information which can be reproduced in sound:					
	listen to the soundtrack (audio cassette)		transcription of soundtrack* (written or printed document)		
4. If record is held on computer or in an electronic or machine-readable form:					
	printed copy of record*		printed copy of information derived from the record*		copy in computer readable form* (stiffy or compact disc)

*If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posted to you? Postage is payable.	YES	NO
--	-----	----

G. Particulars of right to be exercised or protected

If the provided space is inadequate, please continue on a separate folio and attach it to this form. The requester must sign all the additional folios.

1. Indicate which right is to be exercised or protected:

2. Explain why the record requested is required for the exercise or protection of the aforementioned right:

H. Notice of decision regarding request for access

You will be notified in writing whether your request has been approved / denied. If you wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.

How would you prefer to be informed of the decision regarding your request for access to the record?

Signed at _____ this day _____ of _____ year _____

SIGNATURE OF REQUESTER /
PERSON ON WHOSE BEHALF REQUEST IS MADE