



## **THE TAX SHOP SSW (PTY) LTD**

### **PAIA MANUAL**

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

**DATE OF COMPILATION: 01/10/2021**

**DATE OF REVISION: 08/07/2025**

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### 1. LIST OF ACRONYMS AND ABBREVIATIONS

- |                |   |
|----------------|---|
| 1. “CEO”       | Chief Executive Officer   |
| 2. “DIO”       | Deputy Information Officer;                                       |
| 3. “IO”        | Information Officer;  |
| 4. “Minister”  | Minister of Justice and Correctional Services;                    |
| 5. “PAIA”      | Promotion of Access to Information Act No. 2 of 2000( as Amended; |
| 6. “POPIA”     | Protection of Personal Information Act No.4 of 2013;              |
| 7. “Regulator” | Information Regulator; and  |
| 8. “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. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION OF THE TAX SHOP SSW (PTY) LTD**

#### **3.1 Chief Information Officer**

Name: Joanne Charnay Gaisford  
Tel: 021 852 7876  
Email: joanne.gaisford@taxshop.co.za

#### **3.2 Deputy Information Officer**

Name: Leon Jamneck  
Tel: 021 852 7876  
Email: leon.jamneck@taxshop.co.za

#### **3.3 Access to information general contacts**

Email: sswinfo@taxshop.co.za

#### **3.4 National or Head Office**

Postal Address: 24D, 2<sup>nd</sup> Floor , Building 3, Trident Park, 1 Niblick Way,  
Somerset West,7130  
Physical Address: 24D, 2<sup>nd</sup> Floor , Building 3, Trident Park, 1 Niblick Way,  
Somerset West,7130  
Telephone: 021 852 7876  
Email: sswinfo@taxshop.co.za  
Website: www.taxshopsomersetwest.co.za

### **4. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE**

4.1 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.

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

4.3 The aforesaid Guide contains the description of-

- 4.3.1 the objects of PAIA and POPIA;
- 4.3.2 the postal and street address, phone and fax number and, if available, electronic mail address of-
  - 4.3.2.1 the Information Officer of every public body, and
  - 4.3.2.2 every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA<sup>1</sup> and section 56 of POPIA<sup>2</sup>;
- 4.3.3 the manner and form of a request for-

- 4.3.3.1 access to a record of a public body contemplated in section 11<sup>3</sup>;  
and
- 4.3.3.2 access to a record of a private body contemplated in section 50<sup>4</sup>;
- 4.3.4 the assistance available from the IO of a public body in terms of PAIA and POPIA;
- 4.3.5 the assistance available from the Regulator in terms of PAIA and POPIA;
- 4.3.6 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-
  - 4.3.6.1 an internal appeal;
  - 4.3.6.2 a complaint to the Regulator; and
  - 4.3.6.3 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;
- 4.3.7 the provisions of sections 14<sup>5</sup> and 51<sup>6</sup> requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;
- 4.3.8 the provisions of sections 15<sup>7</sup> and 52<sup>8</sup> providing for the voluntary disclosure of categories of records by a public body and private body, respectively;
- 4.3.9 the notices issued in terms of sections 22<sup>9</sup> and 54<sup>10</sup> regarding fees to be paid in relation to requests for access; and
- 4.3.10 the regulations made in terms of section 92<sup>11</sup>.
- 4.4 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.
- 4.5 The Guide can also be obtained-
  - 4.5.1 upon request to the Information Officer;
  - 4.5.2 from the website of the Regulator (<https://www.justice.gov.za/infoereg/>).
- 4.6 A copy of the Guide is also available in the following three official languages, for public inspection during normal office hours-
  - 4.6.1 English
  - 4.6.2 Afrikaans
  - 4.6.3 Xhosa

## **5. CATEGORIES OF RECORDS OF THE TAX SHOP SSW (PTY) LTD WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS**

### ***Categories of Records Held by Tax Shop SSW (PTY) LTD***

#### **5.1 Client Records**

- Engagement letters and service contracts
- Tax returns and supporting documents
- Financial statements and management accounts
- Correspondence and compliance documentation (e.g. SARS, CIPC)

## **5.2 Accounting & Financial Records**

- Internal financials (e.g. budgets, trial balances)
- Invoices and billing records
- Bank statements and reconciliations
- Asset registers

## **5.3 Human Resources Records**

- Employment contracts and job descriptions
- Payroll records and leave registers
- Performance reviews and disciplinary records

## **5.4 Marketing & Branding Materials**

- Brochures, slogans, and service tier descriptions
- Website content and promotional campaigns

## **5.5 Legal & Governance Documents**

- Company registration and statutory documents
- Shareholder agreements (if applicable)
- Policies and procedures (e.g. POPIA compliance, billing policies)

## **5.6 Operational & Administrative Records**

- Internal memos and meeting minutes
- Supplier contracts and service agreements
- IT and data security protocols

# **6. DESCRIPTION OF THE RECORDS OF TAX SHOP SSW (PTY) LTD WHICH ARE AVAILABLE IN ACCORDANCE WITH ANY OTHER LEGISLATION**

## ***Categories of Records Held in Terms of Legislation***

The firm maintains and safeguards records in compliance with various South African laws and regulatory frameworks. These records are retained for legally prescribed durations and include, but are not limited to:

## **6.1 Client and Accounting Records**

Required by:

- Companies Act (No. 71 of 2008)
- Close Corporations Act (No. 69 of 1984)
- Auditing Profession Act (No. 26 of 2005)

- Tax Administration Act (No. 28 of 2011)
- Value-Added Tax Act (No. 89 of 1991)

Records include:

- Annual financial statements and accounting records
- Engagement letters and service contracts
- VAT invoices, tax returns, supporting documents
- Management accounts, billing records, reconciliations

Retention period: Typically **5–7 years**, depending on legislation

## 6.2 Human Resources Records

Required by:

- Labour Relations Act (No. 66 of 1995)
- Basic Conditions of Employment Act (No. 75 of 1997)
- Employment Equity Act (No. 55 of 1998)

Records include:

- Employment contracts, job descriptions
- Payroll and leave registers
- Performance appraisals and disciplinary records
- Equity reports and workforce statistics

Retention period: **3–5 years**, some indefinite

## 6.3 Compliance and Governance Records

Required by:

- POPIA (No. 4 of 2013)
- Financial Intelligence Centre Act (No. 38 of 2001)

Records include:

- PAIA manual and information access procedures
- Data processing records, client consent forms
- FICA verification, KYC documentation
- Records of suspicious transactions (if applicable)

Retention period: Generally **5 years** after the relationship ends

## 6.4 Marketing and Branding Records

Required by:

- Consumer Protection Act (No. 68 of 2008)

Records include:

- Marketing brochures, slogans, promotional campaigns
- Communication materials and service packages
- Digital and print media assets

Retention period: At least **3 years**

## 6.5 . **Operational and Administrative Records**

Required by:

- Companies Act
- POPIA
- Internal governance policies

Records include:

- Internal meeting minutes, strategy documents
- IT policy documents and system access logs
- Supplier agreements and contractor information

Retention period: Varies by category—follow longest applicable legislation

## **7. DESCRIPTION OF THE SUBJECTS ON WHICH THE BODY HOLDS RECORDS AND CATEGORIES OF RECORDS HELD ON EACH SUBJECT BY THE TAX SHOP SSW (PTY) LTD**

The firm maintains records across various operational, financial, and compliance-related subjects. These records are grouped into categories aligned with applicable legislation and business functions:

### **7.1 Client Services**

- Engagement letters and service contracts
- Tax returns and supporting documentation
- Financial statements and management accounts
- Correspondence and compliance records (e.g. SARS, CIPC)

### **7.2 Accounting and Financial Management**

- Internal financial records (budgets, trial balances, reconciliations)
- Invoices, billing statements, and payment records
- VAT documentation and audit trails

- Asset registers and depreciation schedules

### 7.3 **Human Resources**

- Employment contracts and job descriptions
- Payroll records and leave registers
- Performance reviews and disciplinary documentation
- Employment equity reports

### 7.4 **Marketing and Branding**

- Brochures, slogans, and promotional materials
- Website content and service tier descriptions
- Client communication templates

### 7.5 **Legal and Governance**

- Company registration documents
- Shareholder agreements (if applicable)
- POPIA and PAIA compliance documentation
- Internal policies and procedures

### 7.6 **Operational and Administrative**

- Meeting minutes and strategic planning documents
- Supplier contracts and service agreements
- IT policies and system access logs
- Internal memos and workflow documentation

## **8 PROCESSING OF PERSONAL INFORMATION**

### **8.1 Purpose of Processing Personal Information**

Our firm processes personal information in accordance with the *Protection of Personal Information Act (POPIA)* to deliver professional accounting services and maintain lawful, transparent operations. The purposes include:

#### **8.1.1. Client Engagement and Service Delivery**

- To verify identity and perform client onboarding (e.g. FICA compliance)
- To prepare and submit tax returns, financial statements, and other accounting deliverables
- To communicate service updates, deadlines, and regulatory changes

#### **8.1.2. Legal and Regulatory Compliance**



- To comply with obligations under SARS, CIPC, and other statutory bodies
- To retain records as required by the Companies Act, Tax Administration Act, and other legislation
- To respond to lawful requests for information under PAIA

#### 8.1.3. **Human Resources and Employment**

- To manage employee contracts, payroll, leave, and performance records
- To comply with labour legislation and employment equity reporting

#### 8.1.4. **Marketing and Client Communication**

- To share service offerings, newsletters, and promotional materials
- To manage client preferences and consent for direct marketing

#### 8.1.5. **Operational and Administrative Efficiency**

- To manage supplier relationships and service agreements
- To maintain internal records, IT systems, and workflow documentation

#### 8.1.6. **Security and Risk Management**

- To safeguard personal data through access controls and secure systems
- To detect and prevent fraud or unauthorised access

### **8.2 Description of the categories of Data Subjects and of the information or categories of information relating thereto**

The firm processes personal information relating to both **natural persons** (individuals) and **juristic persons** (companies or entities), as defined under the *Protection of Personal Information Act (POPIA)*. The categories include:

#### 8.2.1. **Clients (Individuals and Entities)**

- **Personal Information:**
- Full name, ID number, company registration number
- Contact details: phone, email, physical and postal address
- Tax reference numbers and financial history
- Banking details and payment records
- VAT status and transaction volumes
- Correspondence and engagement documentation

#### 8.2.2. **Employees and Job Applicants**

- **Personal Information:**

- Name, ID number, contact details
- Employment history and qualifications
- Payroll data, leave records, performance reviews
- Equity and demographic data (for reporting purposes)
- Disciplinary records and contracts

#### 8.2.3. **Suppliers and Service Providers**

- **Personal Information:**
- Business registration and contact details
- Banking information for payments
- Service agreements and correspondence
- Tax compliance documentation

#### 8.2.4. **Website Visitors and Marketing Contacts**

- **Personal Information:**
- Name and contact details (if submitted via forms)
- Preferences and consent for marketing communications
- Interaction history (e.g. newsletter engagement)

#### 8.2.5. **Regulatory and Statutory Bodies**

- **Personal Information:**
- Records submitted to SARS, CIPC, and other authorities
- Supporting documentation for compliance and audits

### **8.3 The recipients or categories of recipients to whom the personal information may be supplied**

The firm may disseminate personal information to the following persons or categories of persons, strictly for lawful and legitimate purposes, and in accordance with the *Protection of Personal Information Act (POPIA)*:

#### 8.3.1. **Regulatory and Statutory Bodies**

- **Recipients:** SARS, CIPC, Department of Labour, Financial Intelligence Centre
- **Personal Information Shared:**
- Tax reference numbers and financial records
- Company registration details
- Employment equity and payroll data

- FICA documentation and client verification records

#### 8.3.2. **Service Providers and Operators**

- **Recipients:** IT support providers, cloud storage vendors, payroll processors, marketing platforms
- **Personal Information Shared:**
  - Employee and client contact details
  - Financial and payroll data
  - Marketing preferences and communication history
- **Purpose:** To enable secure data processing, system maintenance, and service delivery

#### 8.3.3. **Auditors and Legal Advisors**

- **Recipients:** External auditors, legal consultants, compliance specialists
- **Personal Information Shared:**
  - Financial statements and internal records
  - Contracts and governance documentation
- **Purpose:** For audit, legal review, and regulatory compliance

#### 8.3.4. **Banks and Financial Institutions**

- **Recipients:** Commercial banks, payment gateways
- **Personal Information Shared:**
  - Banking details and payment instructions
  - Proof of identity and company registration
- **Purpose:** To facilitate payments, account verification, and financial transactions

#### 8.3.5. **Third Parties with Consent**

- **Recipients:** Any third party explicitly authorised by the data subject
- **Personal Information Shared:**
  - As specified by the data subject
- **Purpose:** As per the consented instruction

### **8.4 Planned transborder flows of personal information**

The firm may transfer or store personal information outside the borders of the Republic of South Africa in limited and controlled circumstances. These transfers are conducted in accordance with Section 72 of the *Protection of Personal Information Act (POPIA)*, which requires that the receiving country or service provider ensures an adequate level of data protection.

#### 8.4.1. Cloud-Based Storage and Software Services

- **Destination Countries:**
  - Ireland (Microsoft Azure and Office 365)
  - United States (Google Workspace, Dropbox, or other SaaS platforms)
- Germany or Netherlands (EU-based secure hosting providers)
  - Xero: stores data in the United States, Australia, and New Zealand
    - Used for client financials, invoicing, and contact management
  - PaySpace: operates in Ireland and South Africa
    - Used for employee payroll, HR data, and tax submissions
  - Three Peaks: interacts with systems in South Africa and the United States
    - Used for debit order mandates, banking info, and automated receipting
  - SmartEdge: hosted in South Africa and the United States
    - Used for financial transactions, supplier records, and business management
- **Categories of Personal Information Stored:**
  - Client contact details and financial records
  - Employee payroll and HR documentation
  - Supplier contracts and payment information
  - Marketing preferences and communication history
- **Purpose:**
  - Secure data storage and backup
  - Email and document collaboration
  - Accounting software and CRM platforms

#### 8.4.2. Safeguards in Place

- Binding agreements with service providers to ensure POPIA-aligned data protection
- Use of platforms with encryption, access controls, and data residency options
- Data subject consent obtained where applicable

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

The firm is committed to protecting the confidentiality, integrity, and availability of personal information under its care. The following **technical and organisational measures** are implemented or under implementation to mitigate risks and ensure compliance with Section 19 of the *Protection of Personal Information Act (POPIA)*:

◆ Technical Safeguards

- **Data Encryption:** All sensitive data is encrypted both in transit and at rest using industry-standard protocols.
- **Secure Cloud Platforms:** Use of POPIA-compliant platforms such as Xero, PaySpace, SmartEdge, and Three Peaks with built-in security features.
- **Access Controls:** Role-based access restrictions to ensure only authorised personnel can view or process personal information.
- **Multi-Factor Authentication (MFA):** Enabled on all cloud-based systems and email platforms to prevent unauthorised access.
- **Anti-virus and Anti-malware Solutions:** Regularly updated software installed on all devices to detect and prevent malicious threats.
- **Firewall Protection:** Network firewalls are in place to block unauthorised external access.
- **Secure Backups:** Encrypted backups are performed regularly and stored offsite or in secure cloud environments.

◆ Organisational Safeguards

- **Information Officer Oversight:** A designated Information Officer monitors compliance and oversees data protection practices.
- **Staff Training:** Employees receive regular training on POPIA principles, data handling, and cybersecurity awareness.
- **Device Management:** Company devices are monitored and secured with password protection and remote wipe capabilities.
- **Incident Response Plan:** A documented procedure is in place for managing data breaches, including containment, notification, and remediation.
- **Third-Party Agreements:** Contracts with service providers include data protection clauses to ensure POPIA compliance.

## 9. AVAILABILITY OF THE MANUAL

9.1 A copy of the Manual is available-

9.1.1 on [www.taxshopsomersetwest.co.za](http://www.taxshopsomersetwest.co.za) if any;

9.1.2 head office of the The Tax Shop SSW (Pty) Ltd for public inspection during normal business hours;

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

9.1.4 In both English and Afrikaans, where applicable, to promote accessibility and inclusivity

9.1.5. to the Information Regulator upon request.

9.1.6 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.

## **10 UPDATING OF THE MANUAL**

The head of a Tax Shop SSW (Pty) Ltd will on a regular basis update this manual.

***Issued by***

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***Joanne Charnay Gaisford***

***Chief Executive Officer***

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***Leon Jamneck***

***Deputy Information Officer***