



## MANUAL PREPARED IN ACCORDANCE WITH

- **SECTION 51 OF THE PROMOTION TO ACCESS TO INFORMATION ACT NO.2 OF 2000 (PAIA)**
- **AND**
- **PROTECTION OF PERSONAL INFORMATION ACT NO.4 2013 (POPIA)**

Requests for information of a general nature do not have to be followed as per this manual but must be in writing and addressed to the information officer as set out hereunder and will be subject to Meumann White's (MW) Protection of Personal Information Policy (POPI).

The objectives of MW's POPI Policy is to ensure that information will at all times be protected, commensurate with the risk of its unauthorised disclosure or inappropriate use, so that:

- the confidentiality of information will be assured;
- The integrity of information its accuracy and completeness will be maintained; and
- The availability of information and information systems will meet business requirements.

The Act, forms and fee structures prescribed under the Act are available at the website of the Department of Justice and Constitutional Development, [www.doj.gov.za](http://www.doj.gov.za) under Legislation.

### 1. COMPANY OVERVIEW

MW is an incorporated professional legal practice providing legal services as attorneys notaries and conveyancers.

Information relating to the practice is available on the company's website at [www.meumannwhite.co.za](http://www.meumannwhite.co.za).

### 2. CONTACT DETAILS OF MW

Name of private Body:	Meumann White Incorporated
Registration number:	2021/498895/21
Head of body:	Maria Davey (Chairperson & Director)
Designated Information Officer:	Maria Davey (Director)
Head Office:	5 <sup>th</sup> Floor MB House 641 Peter Mokaba Ridge Berea Durban 4001

Postal Address: KwaZulu- Natal  
P.O. Box 50171  
Musgrave  
4062  
KwaZulu-Natal

Telephone: 031 835 9700

E-mail: [general@meumannwhite.co.za](mailto:general@meumannwhite.co.za)

Website: [www.meumanwhite.co.za](http://www.meumanwhite.co.za)

### 3. GUIDE IN TERMS OF SECTION 10 OF PAIA

Any person wishing to exercise any right contemplated in the Promotion of Access to Information Act, 2000 may obtain a copy of the information guide issued by the South African Human Rights Commission from:

The South African Human Rights Commissioner  
PAIA Unit  
Postal Address: Private Bag 2700, Houghton, 2070  
Telephone No: (011) 4848300  
Fax No: (011) 4840482  
Website: [www.sahrc.org.za](http://www.sahrc.org.za)  
Email: [paia@sahrc.org.za](mailto:paia@sahrc.org.za)



















### 4. INFORMATION AUTOMATICALLY AVAILABLE IN TERMS OF SECTION 52 OF PAIA.

All public notices and press releases relating to the legal profession, as published in the South African media, is available without a person having to request access.

However, the website of Meumann White is available to anyone who has access to the Internet. The website contains information in various categories relating to the company, its contact particulars, fields of expertise and its professional staff.

### 5. INFORMATION / DOCUMENTATION AVAILABLE IN TERMS OF OTHER LEGISLATION

*(Please note that this is not an exhaustive list).*

	Companies Act No. 61 of 1973
	Income Tax Act of 58 of 1962
	Value Added Tax No. 89 of 1991
	Regional Services Councils Act No. 109 of 1985
	Unemployment Insurance Act No. 63 of 2001
	Labour Relations Act No. 66 of 1995
	Basic Conditions of Employment Act No. 75 of 1997
	Employment Equity Act No. 55 of 1998
	Skills Development Act No. 97 of 1998
	Skills Development Levies Act No. 9 of 1999
	Pension Funds Act No. 24 of 1956
	Medical Schemes Act No. 131 of 1998
	Occupational Health and Safety Act No. 85 of 1993
	Compensation for Occupational Injuries and Diseases Act No. 130 of 1993
	Legal Practice Act No. 28 of 2014
	Financial Intelligence Centre Act No. 38 of 2001
	National Credit Act No. 34 of 2005
	Employment Equity Act No.55 of 1998

## **6. RECORDS AVAILABLE (ONLY ON REQUEST IN TERMS OF PAIA)**

The information listed in paragraph 7 below is not readily available and may be requested in accordance with the procedure prescribed in terms of PAIA.

Copies of the prescribed forms requesting information are available in Government Gazette No. 23119 Regulation No. 7278 of 15 February 2002 – Form C, a copy of which is attached hereto as Annexure “A”.

Meumann White will consider all such requests received and decide whether or not access to the record will be given based on inter alia the confidentiality and privilege surrounding the said record.

## **7. CATEGORIES OR RECORDS HELD BY MEUMANN WHITE**

### *Records relating to Meumann White*

Records relating to commercial, financial, and professional interests of Meumann White, including but not limited to its client database, fee structures, commercial contracts with third parties and its business plans, systems, procedures, and statutory records.

### *Personal records*

Records of personal information of present, past and prospective employees, and partners of Meumann White.

### *Client records*

Records of clients of Meumann White containing personal information, commercial and financial information pertaining to contemplated, existing and past litigation, information on agreements, proposals, and intellectual and other property of clients.

### *Other records*

Records held by the company pertaining to other parties, including without limitation, financial records, correspondence, contractual records, records provided by other parties and records that third parties have provided which relate to contractors and suppliers.

## **8. THE REQUEST PROCEDURE AND FEES**

Any request for information in terms of this Act shall be in writing and shall comply with the terms set out in section 53 of PAIA.

Where applicable, payment of request and access fees shall be required to be paid in terms of section 54 of PAIA.

## **9. POPI POLICY**

### **9.1 POLICY ON PROTECTION OF PERSONAL INFORMATION IN TERMS OF THE PROTECTION OF PERSONAL INFORMATION ACT 4 OF 2013**

For purposes of this Policy, clients include potential and existing clients, shareholders, debtors, creditors as well as MW employees.

#### **9.1.1 Section 9 of POPIA states that**

“Personal Information may only be processed if, given the purpose for which it is processed, it is adequate, relevant and not excessive.”

Examples of the personal information collected by MW, the purpose for the collection and the basis for processing such personal information is set out in Annexure “B” hereto.

#### **9.1.2 MW aims to have agreements in place with all third-party service providers to ensure a mutual understanding regarding the protection of the client’s personal information. MWs suppliers will be subject to the same regulations as applicable to MW.**

#### **9.1.3 Disclosure of personal information:**

MW may disclose a client’s personal information to third party service providers who require the information to enable MW to render the services required of MW by the client.

#### **9.1.4 Safeguarding client information:**

It is a requirement of POPIA to adequately protect personal information. MW will continuously review its security controls and processes to ensure that personal information is secure.

This policy has been put in place throughout MW, and training on this policy and POPIA has already taken place.

Each new employee will be required to sign an employment contract containing relevant consent clauses for the use and storage of employee information, or any other action so required, in terms of POPIA.

Every employee currently employed within MW will be required to sign confirmation of having read MW’s POPI Policy thereby consenting to the use and storage of employee information, or any other action so required, in terms of POPIA.

MW’s archived client information is stored off site at Metrofile which is also governed by POPIA. Access to retrieve information is limited to authorized personal.

MW product suppliers, insurers and other third-party service providers will be required to sign a service level agreement guaranteeing their commitment to POPIA. This is however an ongoing process that will be evaluated as needed.

All electronic files or data are backed up by Universal Networks which is also responsible for system security that protects third party access and physical threats.

#### **9.1.5 ACCESS TO AND CORRECTION OF PERSONAL INFORMATION**

Clients have the right to access the personal information MW that holds about them. Clients also have the right to ask MW to update, correct or delete their personal information on reasonable grounds. Once a client objects to the processing of their

personal information, MW may no longer process said personal information. MW will take all reasonable steps to confirm its clients' identity before providing details of their personal information or making changes to their personal information.

## 9.2 POLICY ON THE RETENTION & CONFIDENTIALITY OF DOCUMENTS, INFORMATION AND ELECTRONIC TRANSACTIONS

### 9.2.1 Access to Documents

All Company and client information must be dealt with in the strictest confidence and may only be disclosed, without fear of redress, in the following circumstances:

9.2.1.1 where disclosure is under compulsion of law;

9.2.1.2 where there is a duty to the public to disclose;

9.2.1.3. where the interests of the Company require disclosure; and

9.2.1.4. where disclosure is made with the express or implied consent of the client.

### 9.2.2 Disclosure to 3rd Parties

9.2.2.1 All employees have a duty of confidentiality in relation to the Company and clients.

9.2.2.2 Information on clients: Our clients' right to confidentiality is protected in the Constitution and in terms of ECTA. Information may be given to a 3rd party if the client has consented in writing to that person receiving the information.

9.2.2.3 Requests for MW company information: These are dealt with in terms of PAIA, which gives effect to the constitutional right of access to information held by the State or any person (natural and juristic) that is required for the exercise or protection of rights.

Private bodies, like MW, must however refuse access to records if disclosure would constitute an action for breach of the duty of secrecy owed to a third party.

Requests must be made in writing on the prescribed form to the Information Officer in terms of PAIA. The requesting party must state the reason for wanting the information and must pay a prescribed fee.

Confidential MW company and/or business information may not be disclosed to third parties as this could constitute industrial espionage. The affairs of the Company must be always kept strictly confidential.

9.2.3 MW views any contravention of this policy very seriously and employees who are guilty of contravening the policy will be subject to disciplinary procedures, which may lead to the dismissal of any guilty party.

## 9.3 STORAGE OF DOCUMENTS

9.3.1 Hard Copies are temporarily stored at MW offices until removed offsite. A schedule setting out the duration of time for with various records and documents must be retained in terms of legislation is annexed hereto marked "B".

### 9.3.2 Electronic Storage

The internal procedure requires that electronic storage of information. Important documents and information must be referred to and discussed with IT who will arrange for the indexing, storage, and retrieval thereof. This will be done in conjunction with the departments concerned.

- 9.3.3 Scanned documents: If documents are scanned, the hard copy must be retained for as long as the information is used or for 1 year after the date of scanning, with the exception of documents pertaining to personnel. Any document containing information on the written particulars of an employee, including: employee's name and occupation, time worked by each employee, remuneration and date of birth of an employee under the age of 18 years; must be retained for a period of 3 years after termination of employment.
- 9.3.4 Section 51 of the Electronic Communications Act No 25 of 2005 requires that personal information and the purpose for which the data was collected must be kept by the person who electronically requests, collects, collates, processes or stores the information and a record of any third party to whom the information was disclosed must be retained for a period of 1 year or for as long as the information is used. It is also required that all personal information which has become obsolete must be destroyed.
- 9.3.5 Client matter files must be checked when a matter is finalised and before they are sent off for storage to make sure that there are no original documents in the file to be returned to the client or a third party.

Original documents must be returned to the party entitled thereto, failing which, they should be retained in securities pending such return.

#### 9.4 DESTRUCTION OF DOCUMENTS

- 9.4.1 Documents may be destroyed after the termination of the retention period specified in Annexure "C" hereto.
- 9.4.2 Once a file has been closed and prepared for storage it will be stored at MW's premises and/or made available for collection by the Metrofile who also ensure that the documents are safely stored pending the lapse of the retention period whereafter they will be destroyed by Metrofile with MW's approval.

## ANNEXURE A

Form to request access to record.

<b>Form C</b> REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY	
<b>A. Particulars of private body</b>	
The Head:	
<b>B. Particulars of person requesting access to the record</b>	
<i>(a) The particulars of the person who requests access to the record must be given below.</i>	
<i>(b) The address in the Republic to which the information is to be sent must be given.</i>	
<i>(c) Proof of the capacity in which the request is made, if applicable, must be attached.</i>	
Full names and surname:	
Identity number:	
Postal address:	
Telephone number:	
E-mail:	
Capacity in which request is made, when made on behalf of another person:	
<b>C. Particulars of person on whose behalf request is made</b>	
<i>This section must be completed ONLY if a request for information is made on behalf of another person.</i>	
Full names and surname:	
Identity number:	
<b>D. Particulars of record</b>	
<i>(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.</i>	
<i>(b) If the provided space is inadequate, please continue on a separate folio and attach it to this form. <b>The requester must sign all the additional folios.</b></i>	
1. Description of record or relevant part of the record:	
2. Reference number, if available:	
3. Any further particulars of record:	

<b>E. Fees</b>			
<p>(a) A request for access to a record, other than a record containing personal information about yourself, will be processed only after a <b>request fee</b> has been paid.</p> <p>(b) You will be notified of the amount required to be paid as the request fee.</p> <p>(c) The <b>fee payable for access</b> to a record depends on the form in which access is required and the reasonable time required to search for and prepare a record.</p> <p>(d) If you qualify for exemption of the payment of any fee, please state the reason for exemption.</p>			
Reason for exemption from payment of fees:			
<b>F. Form of access to record</b>			
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 hereunde4r, state your disability and indicate in which form the record is required.			
Disability:			
Form in which record is required:			
<p>Mark the appropriate box with and <b>X</b>.</p> <p>NOTES:</p> <p>(a) Compliance with your request in the specified form may depend on the form in which the record is available.</p> <p>(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.</p>			
<b>1. If the record is in written or printed form:</b>			
<input type="checkbox"/>	Copy of record	<input type="checkbox"/>	Inspection of record
<b>2. If record consists of visual images</b>			
(this includes photographs, slides, video recordings, computer-generated images, sketches, etc.			
<input type="checkbox"/>	View the images	<input type="checkbox"/>	Copy of the images
<input type="checkbox"/>		<input type="checkbox"/>	Transcription of the images
<b>3. If the record consists of recorded words or information which can be reproduced in sound:</b>			
<b>4. If record is held on computer or in an electronic or machine-readable form:</b>			
<ul style="list-style-type: none"> <li>If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posed to you? Postage is payable.</li> </ul>			
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<b>G. Particulars of right to be exercised or protected</b>			
If the provided space is inadequate, please continue on a separate folio and attach it to this form. <b>The requester must sign all the additional folios.</b>			
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 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 \_\_\_\_\_ 20\_\_\_\_

\_\_\_\_\_  
Signature of Requester/Person on whose  
behalf request is made

**Annexure B**

Type of personal information		Purpose	Legal basis for processing
Identification details	Name, title, proof of identity (identity or passport number), company registration number, date of birth, physical address, job title, employer details, signature.	This enables us to: <ul style="list-style-type: none"> <li>- Provide you with legal services</li> <li>- To continue to advise and assist you</li> <li>- Manage fees and payments</li> <li>- collect and recover money owed to us</li> <li>- process payments and prevent fraud</li> <li>- to carry out necessary checks to comply with anti-money laundering legislation to prevent fraud</li> </ul>	Legitimate interests – to deliver legal services to our clients  In order to enter into a contract with you  To comply with our legal obligations
Personal and/or business contact details	Home and/or business address, telephone numbers, cell phone number, e-mail address, organization details.		
Employment information			
Education and qualification information			
Family information	Marriage, divorce, adoption, surrogacy, dependants, child settlement, relatives' names		
Immigration and travel information			
Wills and inheritance information			
Information on property ownership, company records			
Financial and payment information	Financial information: tax number, VAT number, banking details, and other payment data (including the source of funds)		
Special personal information, where permitted by law	Religious or philosophical beliefs; race or ethnic origin; trade union membership; political persuasion; health or sex life; biometric information, or criminal behaviour.		
Credit reporting, where permitted by law			

Matter-related information	Information relating to the matter for which you are seeking advice or representation and any other proceedings against you or a third party related to you.		
Identification details, contact details	Name, titled, address, telephone number, mobile number, e-mail address, organisation details and details of the enquiry	To send marketing information, like monthly newsletters.	Existing client. Consent.
		To enable us to respond to your enquiry or because you referred us to someone.	Legitimate interests
Identification details, contact details, financial information concerning you and/or your business		When you are the other party to a matter on which we have been instructed.	Legitimate interests to provide legal services to our clients.
IT logs and online identifiers	Communications we send to you electronically, details of incoming and outgoing e-mails and telephone calls, and other IT logs	Use of our IT systems and access to secure office areas is automatically logged. Communications may be monitored for compliance with laws and internal policies.	Legitimate interests – to improve safety and security.  To comply with our legal obligations.

## **ANNEXURE C**

### **1. COMPANIES ACT, NO 71 OF 2008**

With regard to the Companies Act, No. 71 of 2008 and the Companies Amendment Act No 3 of 2011:

- hard copies of the documents mentioned below must be retained for 7 years:
  - Any documents, accounts, books, writing, records, or other information that a company is required to keep in terms of the Act;
  - Notice and minutes of all shareholders meeting, including resolutions adopted and documents made available to holders of securities;
  - Copies of reports presented at the annual general meeting of the company;
  - Copies of annual financial statements required by the Act;
  - Copies of accounting records as required by the Act;
  - Record of directors and past directors, after the director has retired from the company;
  - Written communication to holders of securities and
  - Minutes and resolutions of directors' meetings, audit committee and directors' Committees
  
- Copies of the documents mentioned below must be retained indefinitely:
  - Registration certificate;
  - Memorandum of Incorporation and alterations and amendments;
  - Rules;
  - Securities register and uncertified securities register;
  - Register of company secretary and auditors and
  - Regulated companies (companies to which chapter 5, part B, C and Takeover Regulations apply)
  - Register of disclosure of person who holds beneficial interest equal to, or more than, 5% of the securities of that class issued.

### **2. CONSUMER PROTECTION ACT, NO 68 OF 2008**

The Consumer Protection Act seeks to promote a fair, accessible and sustainable marketplace and therefore requires a retention period of 3 years for information provided to a consumer by an intermediary such as:

- Full names, physical address, postal address, and contact details;
- ID number and registration number;
- Contact details of public officer in case of a juristic person;
- Service rendered;
- Intermediary fee;
- Cost to be recovered from the consumer;
- Frequency of accounting to the consumer;
- Amounts, sums, values, charges, fees, remuneration specified in monetary terms;
- Disclosure in writing of a conflict of interest by the intermediary in relevance to goods or service to be provided;
- Record of advice furnished to the consumer reflecting the basis on which the advice was given;
- Written instruction sent by the intermediary to the consumer;

- Conducting a promotional competition refer to Section 36(11)(b) and Regulation 11 of Promotional Competitions;
- Documents Section 45 and Regulation 31 for Auctions.

### **3. FINANCIAL INTELLIGENCE CENTRE ACT, NO 38 OF 2001**

Section 22 and 23 of the Act require a retention period of 5 years for the documents and records of the activities mentioned below:

- Whenever an accountable transaction is concluded with a client, the institution must keep record of the identity of the client;
- If the client is acting on behalf of another person, the identity of the person on whose behalf the client is acting and the client's authority to act on behalf of that other person;
- If another person is acting on behalf of the client, the identity of that person and that other person's authority to act on behalf of the client;
- The way the identity of the persons referred to above was established;
- The nature of that business relationship or transaction;
- In the case of a transaction, the amount involved and the parties to that transaction;
- All accounts that are involved in the transactions concluded by that accountable institution during the course of that business relationship and that single transaction;
- The name of the person who obtained the identity of the person transacting on behalf of the accountable institution;
- Any document or copy of a document obtained by the accountable institution.

These documents may also be kept in electronic format.

### **4. COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, NO 130 OF 1993**

Section 81(1) and (2) of the Compensation for Occupational Injuries and Diseases Act requires:

- a retention period of 4 years for the documents mentioned below:
- Register, record or reproduction of the earnings, time worked, payment for piece work and overtime and other prescribed particulars of all the employees.
- Section 20(2) documents with a required retention period of 3 years:
- Health and safety committee recommendations made to an employer in terms of issues affecting the health of employees and of any report made to an inspector in terms of the recommendation;
- Records of incidents reported at work.

Asbestos Regulations, 2001, regulation 16(1) requires a retention period of minimum 40 years for the documents mentioned below:

- Records of assessment and air monitoring, and the asbestos inventory;
- Medical surveillance records;
- Hazardous Biological Agents Regulations, 2001, Regulations 9(1) and (2):
- Records of risk assessments and air monitoring;
- Medical surveillance records.

Lead Regulations, 2001, Regulation 10:

- Records of assessments and air monitoring;

- Medical surveillance records.

Noise - induced Hearing Loss Regulations, 2003, Regulation 11:

- All records of assessment and noise monitoring;
- All medical surveillance records, including the baseline audiogram of every employee.

Hazardous Chemical Substance Regulations, 1995, Regulation 9 requires a retention period of 30 years for the documents mentioned below:

- Records of assessments and air monitoring;
- Medical surveillance records.

## **5. BASIC CONDITIONS OF EMPLOYMENT ACT, NO 75 OF 1997**

The Basic Conditions of Employment Act requires a retention period of 3 years for the documents mentioned below:

- in terms of Section 29(4) the written particulars of an employee after termination of employment;
- Section 31:
  - Employee's name and occupation;
  - Time worked by each employee;
  - remuneration paid to each employee;
  - Date of birth of any employee under the age of 18 years.

## **6. EMPLOYMENT EQUITY ACT, NO 55 OF 1998**

Section 26 and the General Administrative Regulations, 2009, Regulation 3(2) requires a retention period of 3 years for the records in respect of the company's workforce, employment equity plan and other records relevant to compliance with the Act; and Section 21 and Regulations 4(10) and (11) require a retention period of 3 years for the report which is sent to the Director General as indicated in the Act.

## **7. LABOUR RELATIONS ACT, NO 66 OF 1995**

Sections 53(4), 98(4) and 99 require a retention period of 3 years for the documents mentioned below:

- The Bargaining Council must retain books of account, supporting vouchers, income and expenditure statements, balance sheets, auditor's reports, and minutes of the meetings;
- Registered Trade Unions and registered employer's organizations must retain books of account, supporting vouchers, records of subscriptions or levies paid by its members, income, and expenditure statements, balance sheets, auditor's reports, and minutes of the meetings;
- Registered Trade Unions and employer's organizations must retain the ballot papers;
- Records to be retained by the employer are the collective agreements and arbitration awards.

Sections 99, 205(3), Schedule 8 of Section 5 and Schedule 3 of Section 8(a) require an indefinite retention period for the documents mentioned below:

- Registered Trade Unions and registered employer's organizations must retain a list of its members;

- An employer must retain prescribed details of any strike action involving its employees;
- Records of each employee specifying the nature of any disciplinary transgressions, the actions taken by the employer and the reasons for the actions;
- The Commission must retain books of accounts, records of income and expenditure, assets, and liabilities.

## **8. UNEMPLOYMENT INSURANCE ACT, NO 63 OF 2002**

– The Unemployment Insurance Act, applies to all employees and employers except:

- Workers working less than 24 hours per month;
- Learners;
- Public servants;
- Foreigners working on a contract basis;
- Workers who get a monthly State (old age) pension;
- Workers who only earn commission.

– Section 56(2)(c) requires a retention period of 5 years, from the date of submission, for the personal records of each of their current employees in terms of their names, identification number, monthly remuneration and address where the employee is employed.

## **9. TAX ADMINISTRATION ACT, NO 28 OF 2011**

Section 29 of the Tax Administration Act, states that records of documents must be retained to:

- Enable a person to observe the requirements of the Act;
- Are specifically required under a Tax Act by the Commissioner by the public notice;
- Will enable SARS to be satisfied that the person has observed these requirements.

Section 29(3)(a) requires a retention period of 5 years, from the date of submission for taxpayers that have submitted a return and an indefinite retention period, until the return is submitted, then a 5-year period applies for taxpayers who were meant to submit a return.

Section 29(3)(b) requires a retention period of 5 years from the end of the relevant tax period for taxpayers who were not required to submit a return but had capital gains/losses or engaged in any other activity that is subject to tax or would be subject to tax but for the application of a threshold or exemption.

Section 32(a) and (b) require a retention period of 5 years but records must be retained until the audit is concluded or the assessment or decision becomes final, for documents indicating that a person has been notified or is aware that the records are subject to an audit or investigation and the person who has lodged an objection or appeal against an assessment or decision under the TAA.

## **10. INCOME TAX ACT, NO 58 OF 1962**

Schedule 4, paragraph 14(1)(a) - (d) of the Income Tax Act requires a retention period of 5 years from the date of submission for documents pertaining to each employee that the employer shall keep. These are:

- Amount of remuneration paid or due by him to the employee;

- The amount of employee's tax deducted or withheld from the remuneration paid or due;
- The income tax reference number of that employee;
- Any further prescribed information;
- Employer Reconciliation return.

Schedule 6, paragraph 14(a)- (d) requires a retention period of 5 years from the date of submission or 5 years from the end of the relevant tax year, depending on the type of transaction for documents pertaining to:

- Amounts received by that registered micro business during a year of assessment;
- Dividends declared by that registered micro business during a year of assessment;
- Each asset as at the end of a year of assessment with cost price of more than R 10 000;
- Each liability as at the end of a year of assessment that exceeded R10 000.

## **11. VALUE ADDED TAX ACT, NO 89 OF 1991**

Section 15(9), 16(2) and 55(1)(a) of the Value Added Tax Act and Interpretation Note 31, 30 March requires a retention period of 5 years from the date of submission of the return for the documents mentioned below:

- Where a vendor's basis of accounting is changed the vendor shall prepare lists of debtors and creditors showing the amounts owing to the creditors at the end of the tax period immediately preceding the changeover period;
- Importation of goods, bill of entry, other documents prescribed by the Custom and Excise Act and proof that the VAT charge has been paid to SARS;
- Vendors are obliged to retain records of all goods and services, rate of tax applicable to the supply, list of suppliers or agents, invoices and tax invoices, credit and debit notes, bank statements, deposit slips, stock lists and paid cheques;
- Documentary proof substantiating the zero rating of supplies;
- Where a tax invoice, credit, or debit note, has been issued in relation to a supply by an agent or a bill of entry as described in the Customs and Excise Act, the agent shall maintain sufficient records to enable the name, address, and VAT registration number of the principal to be ascertained.

## **12. LEGAL PRACTICE COUNCIL RULES**

Rule 54.9.1 of the LPC Rules, requires attorneys to retain their accounting records, and all files and documents relating to matters dealt with by the firm on behalf of clients for at least seven years from the date of the last entry recorded in each particular book or other document of record or file.