



PROMOTION OF ACCESS TO INFORMATION ACT

1. INTRODUCTION

The manual is published in terms of Section 51 of the Promotion of Access to Information Act, 2000 (Act No 2 of 2000) herein after referred to as "the Act". It is intended to promote a culture of transparency and accountability by giving effect to the right to information which is required for the protection of any right. The Act gives effect to the constitutional right of access to any information held by the State and to information held by another person that is required for the exercise or protection of any rights.

This manual applies to:

COMPANY NAME AND REGISTRATION NUMBER:

Ashton CAS Incorporated (2005/040568/21)

NATURE OF BUSINESS:

Financial, Tax and Business Services

2. OUTLINE

Ashton CAS Incorporated, a company duly incorporated in the Republic of South Africa, with registration number 2005/040568/21, is an auditing firm, specializing in financial, tax and business services.

3. CONTACT DETAILS

Company: Ashton CAS Incorporated
Designated Information Officer: Liandre Snyders
Email address: liandres@ashtoncas.co.za
Registered address: Lebombo Place A, 38 Lebombo Road, Ashlea Gardens, Pretoria, 0081
Postal address: P O Box 35555, Menlo Park, 0102
Telephone number: 012 460 0120
Website: www.ashtoncasinc.co.za

4. AVAILABILITY OF THIS MANUAL

A copy of this manual can be obtained by: -

- Sending an email to the Information Officer,
- Via our website,
- From the Information Regulator, and/or
- From the South African Human Rights Commission ("SAHRC")

This manual will be updated from time to time, as and when required.



5. ACCESSING THE GUIDE AS PRESCRIBED IN SECTION 10 OF THE ACT

A Guide has been compiled in terms of Section 10 of the Act by the Human Rights Commission.

It contains information required by a person wishing to exercise any right, contemplated by the Act. It is available in all of the official languages. Any enquiries regarding this guide should be directed to:

The South African Human Rights Commission:

PAIA Unit (The Research and Documentation Department)

Postal address: Private Bag X2700 Houghton 2041
Telephone: +27 11 877-3600
Fax: +27 11 403 0625
Website: www.sahrc.org.za
E-mail: paia@sahrc.org.za

6. REQUESTING ACCESS TO RECORDS HELD BY THE COMPANY

The requester must complete a Access Request form which can be obtained from our office, from the SAHRC website (www.sahrc.org.za) or the Department of Justice and Constitutional Development (https://www.justice.gov.za/forms/form_paia.htm).

The completed form must be submitted to our Information Officer at the address and or email address provide above.

The form must: provide sufficient particulars to enable the head of the private body to identify the record/s requested and to identify the requester, indicate which form of access is required, specify a postal address or fax number of the requester in the Republic, 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, 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, if the request is made on behalf of another person, to submit proof of the capacity in which the requester is making the request, to the reasonable satisfaction of the head of the private body.

The Information Officer shall not process any requests for access of record until satisfied that all requirements have been met and that the prescribed fees have been paid (if any, refer to the schedule below marked as annexure A)

Considering the aforementioned, an incomplete Access Request form can result in the process being delay, and or the request not being processed and not using the correct form can result in the request being refused.

Each request will be evaluated and considered in accordance with the Act.

7. GROUND FOR REFUSAL OF ACCESS TO RECORDS

Apart from Section 7 of Chapter 4 the Act, and subject to section 70 of the Act, the main grounds to refuse a request for information as contemplated by the Act relates to:



- Protection of the privacy of a third party, if that third party is a natural person, who would involve the unreasonable disclosure of personal information of that natural person (section 63 (1)).
- Protection of commercial information of a third party as defined by the Act, if the record contains:
 - Trade secrets of that third party;
 - 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; and
 - Information disclosed in confidence to the company.
- Protection of confidential information if the disclosure would constitute a breach of a duty or confidence to a third party in terms of an agreement (section 65).
- Protection of safety of individuals and protection of property (section 66).
- Protection of records which would be regarded as privileged in any legal proceedings, unless the person so entitled to privilege waives the privilege (section 67).
- Protection of commercial activities of the company which includes:
 - Trade secrets of the company and clients;
 - Financial, commercial, scientific, or technical information, disclosure of which could cause harm to the financial or commercial interests of the company;
 - Information which, if disclosed, could put the company at a disadvantage in negotiations or commercial competition; and
 - A computer programme owned by the company, and which is protected by copyright (Section 68).
- The research information of the company or a third party on behalf of the company if the disclosure would expose the third party, the company, the researcher, or the subject matter of the research to serious disadvantage (Section 69).

We will protect the confidentiality of information provided to it by third parties, subject to the companies' obligations to disclose information in terms of any applicable law or a court order requiring disclosure of the information. If access is requested to a record that contains information about a third party, we are obliged to attempt to contact this third party to inform them of the request. This enables the third party the opportunity of responding by either consenting to the access or by providing reasons why the access should be denied. If the third-party furnishing reasons for the support or denial of access, the Information Officer will consider these reasons in determining whether access should be granted, or not.

8. REMEDIES FOR REFUSAL OF INFORMATION REQUEST

The decision made by the information officer is final, should the requester or a third party be dissatisfied with the decision for refusal of access, such a person may within 30 days after notification of the refusal apply to a Court for appropriate relief.

9. VOLUNTARY DISCLOSURE AND AUTOMATIC AVAILABILITY OF CERTAIN RECORDS

No notice has been published yet in terms of Section 52(2) on categories of records that are automatically available without a person having to request access in terms of the Act.

**10. RECORDS AVAILABLE IN TERMS OF OTHER LEGISLATION: SECTION 51 (1) (d)**

Records available in terms of other legislation are listed below, the list may be incomplete even though we have used our best endeavours to supply a complete list:

- Administration of Estates Act 66 of 1965
- Trust Property Control Act 57 of 1988
- Intestate Succession Act 81 of 1987
- Estate Duty Act 45 of 1995
- Income Tax Act 58 of 1962
- Securities Transfer Tax Act 25 of 2007
- Securities Transfer Tax Administration Act 26 of 2007
- Value Added Tax Act 89 of 1991
- Tax Administration Act 28 of 2011
- Basic Conditions of Employment Act 57 of 1997
- Compensation for Occupational Injuries and Diseases Act 130 of 1993
- Skills Development Act 97 of 1998
- Skills Development Levy Act 9 of 1999
- Labour Relations Act 66 of 1995
- Employment Equity Act 55 of 1998
- Protected Disclosures Act 26 of 2000
- Occupational Health and Safety Act 85 of 1993
- Companies Act, 71 of 2008
- Constitution of the Republic of South Africa, 1994
- Close Corporation Act 69 of 1984

11. SUBJECTS AND CATEGORIES OF RECORDS HELD BY THE COMPANY:

Please provide the Information Officer with as much detail as possible in respect of the records in question to minimise delays in.

If we searched for a record and it is believed that the record either does not exist or cannot be found, the requester will be notified accordingly in compliance with the provisions of the Act.

FINANCIAL RECORDS:

- Annual Financial Statements
- Tax Returns
- Accounting Records
- Banking Records
- Bank Statements
- Paid Cheques
- Electronic banking records
- Asset Register
- Rental Agreements
- Invoices
- Audit Records

INCOME TAX RECORDS:

- PAYE Records
- Documents issued to employees for income tax purposes
- Records of payments made to SARS on behalf of employees



ALL OTHER STATUTORY COMPLIANCES:

- VAT
- Regional Services Levies
- Skills Development Levies
- UIF
- Workmen's Compensation

PERSONNEL DOCUMENTS AND RECORDS:

Personnel refers to any person who works for or provides services to, or on behalf of, the company and who receives, or is entitled to receive, any remuneration, as well as any other person who assists in carrying out or conducting the business of the company. Including without limitation, directors, all permanent, temporary, and part-time staff as well as contract workers. Personnel records include the following:

- Employment contracts and conditions,
- Employment Equity Plan (if applicable)
- Medical Aid records
- Pension Fund records
- Disciplinary records
- Salary records
- SETA records
- SAICA records
- Disciplinary code
- Leave records
- Training records
- Training Manuals

OTHER RECORDS:

- Last Will and Testaments'
- Contractual Information
- Client related information received from a client or a third party

Signed at Pretoria on the _____ day of _____ 2021.

Cornelius Jacobus van Niekerk



APPLICABLE FEES FOR RECORD OF PRIVATE BODY

1. The "request fee" payable by a requester, other than a personal requester, referred to in section 54(1) of the Act, is R50;
2. The "fees for reproduction" referred to in section 52(3) and "access fees" payable by a requester referred to in section 54(7), unless exempted under section 54(8) of the Act, are as follows:
 - (a) for every photocopy of an A4-size page or part thereof R1 - R10
 - (b) for every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form R0 - R75
 - (c) for a copy in a computer-readable form on:
 - (i) stiffy disc R7 - R50
 - (ii) compact disc R70
 - (d) (i) for a transcription of visual images, for an A4-size page or part thereof R40
 - (ii) for a copy of visual images R60
 - (e) (i) for transcription of an audio record, for an A4-size page or part thereof R20
 - (ii) for a copy of an audio record R30
 - (f) To search for the record for disclosure, R30 for each hour or part of an hour reasonably required for such search. The actual postal fee is payable when a copy of a record must be posted to a requester

Exemptions from paying "access fees" Person or persons exempted from paying access fees: -

 - (i) A single person whose annual income does not exceed R14,712.00; or (ii) Married persons or a person and his/her life partner whose annual income does not exceed R27,192.00

APPLICABLE FEES FOR RECORD OF PUBLIC BODY

1. The "request fee" payable by every requester, other than a personal requester referred to in section 22(1) of the Act, is R35.

The "access fees" referred to in section 22(7) of the Act (unless the requester is exempted under section 22(8)) and "fees for reproduction" referred to in section 15(3) of the Act, are as follows:

 - (a) for every photocopy of an A4-size page or part thereof R0.60
 - (b) for every printed copy of an A4-size page or part thereof R0.40
 - (c) held on a computer or in electronic or machine-readable form for a copy in a computer-readable form on –
 - (i) stiffy disc R5
 - (ii) compact disc R40
 - (d) (i) for transcription of visual images, for an A4-size of part thereof R22
 - (ii) for a copy of visual images R60
 - (e) (i) for a transcription of an audio record, for an A4-size page or part thereof R12
 - (ii) for a copy of an audio record R17

The actual postal fee is payable when a copy of a record must be posted to a requester.

DEPOSITS:

Where the company receives a request for access to information held by 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(six) hours, a deposit of fifty percent of the applicable access fee is be payable by the requester.

In terms of Regulation 8, Value Added Tax (VAT) must be added to all fees prescribed in terms of the Regulation.