

**PROMOTION OF ACCESS TO
INFORMATION ACT,
ACT 2 OF 2000 (The Act)**

**SECTION 51 MANUAL FOR
J&M OOSTHUIZEN FINANCIAL SERVICES
(PTY) LTD**

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INTRODUCTION TO THE J&M OOSTHUIZEN FINANCIAL SERVICES (PTY) LTD

J&M Oosthuizen Financial Services (Pty) Ltd was registered in 1990. J&M's is a service company that provides a wide range of services to its clients. Our services include accounting, auditing and taxation.

The above services are in many cases regulated by law:

- ◆ Income tax Act No. 58 of 1962
- ◆ Companies Act and Regulations No. 61 of 1973 or 71 van 2008
- ◆ Close Corporation Act No. 69 of 1984
- ◆ Act on Attorneys No. 53 of 1979
- ◆ Act on Estate Agents No. 112 of 1976.

To name but a few.

The owners of the Company are all registered at one of the following boards: Independent Regulatory Board for Auditors (IRBA), the SA Institute of Chartered Accountants (SAICA), The SA Institute for Professional Accountants (SAIPA) and The SA Institute of Tax Practitioners (SAIT).

All these boards ensure proper training of J&M's staff through regulation, and a high standard of continued professional education through a stringent monitoring procedures.

PARTICULARS IN TERMS OF SECTION 51

1. CONTACT DETAILS [Section 51(1)(a)]

The directors of J&M has duly authorised **Michelle Oosthuizen** to deal with all matters in connection with requests for information in terms of the Promotion of Access to Information Act, 2 of 2000.

Postal address: P O Box 329
Montana park
0159

Street address: 591 Besembiesie Road
Magalieskruin
0182

Telephone: +27 12 548 0099

Facsimile: +27 12 548 0099

E-mail: Available on request only.

2. THE GUIDE AS DESCRIBED IN SECTION 10. [Section 51(1)(b)]

The guide will be available from the Human Rights Commission. Please direct any queries to:

The Human Rights Commission:

Postal address: Private Bag 2700
HOUGHTON
2041

Telephone: +27 11 484 8300

Facsimile: +27 11 484-0582

Website: <http://www.sahrc.org.za>

3. CATEGORIES OF RECORDS OF J&M WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS IN TERMS OF THE ACT IN TERMS OF SECTION 52(2). [Section 51(1)(c)]

No notice of such records has been made to the Minister.

4. RECORDS AVAILABLE IN TERMS OF ANY OTHER LEGISLATION. [Section 51(1)(d)]

Records are kept in accordance with the following legislation:

- Income Tax Act No. 58 of 1962
- Companies Act, Act 61 of 1973, and regulations
- Companies Act, Act 71 of 2008, and regulations
- Compensation for Occupational Injuries and Diseases Act, Act 130 of 1993
- Basic Conditions of Employment Act, Act 75 of 1997
- Labour Relations Act, Act 66 of 1995
- Skills Development Act, Act 97 of 1998
- Skills Development Levies Act, Act 9 of 1999
- Unemployment Insurance Act, Act 63 of 2001
- Unemployment Insurance Contributions Act, Act 4 of 2002
- Value Added Tax Act, Act 89 of 1991

5. HOW TO REQUEST A RECORD. A DESCRIPTION OF THE SUBJECTS OF THE RECORDS HELD BY J&M AND THE CATEGORIES IN WHICH THESE SUBJECTS ARE CLASSIFIED. [Section 51(1)(e)]

5.1 How to request a record [See *pro forma* request form in Section 9]

- Section 53 prescribes that the requester must use the prescribed form to make the request for access to a record. This must be made to the head of the private body, or his duly authorised deputy. This request must be made to the address, fax number or electronic mail address of the body concerned.
- The requester must provide sufficient detail on the request form to enable the head of the private body to identify the record and the requester. The requester should also indicate which form of access is required. The requester should also indicate if he or she wishes to be informed in any other manner and state the necessary particulars to be so informed.
- The requester must identify the right that he or she 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 a request is made on behalf of a person, the requester must then submit proof of the capacity in which the requester is making the request to the satisfaction of the head of the private body.
- The head of the private body must notify the requester (other than a personal requester) by notice, requiring the requester to pay the prescribed fee (if any) before further processing the request.
- The fee for private bodies is R50. The requester may lodge an internal appeal or an application to the court against the tender or payment of the request fee.
- If the request is granted then a further access fee must be paid for the reproduction and the search and preparation, and for any time that has exceeded the prescribed hours to search and prepare the record for disclosure.

The head of the private body will then make a decision on the request and notify the requester in the required form.

5.2 Categories of records held by J&M

5.2.1 *Client records*

- Client contact details and their representatives
- Tax information
 - VAT, PAYE, SDL, UIF, WCF, Income tax
 - (a) Reference no.
 - (b) Returns
 - (c) Calculations of the above
- *Audit information*
 - *Audit files as ultimately prescribed by the Act on Public Accountants and Auditors Act No. 80 of 1991 as amended.*
- *Financial Statements*
 - *Annual Financial Statements*
 - *Management Financial statement*
 - *Accounting records detailing the above.*

5.2.2 *Other records*

- *Operational information*

This information can be defined as information needed in the day-to-day running of the organization and is generally of little to no use to persons outside the organization. (Examples of such information are: requisitions, internal telephone lists, address lists, company policies, directives, contracts, employee records and general “house-keeping” information).

- *Training Seminars and Events*
- *Trainee accountant records*
- *Training offices files as lodged with FASSET (SETA)*
- *Financial records, including accounting and taxation records.*

6. OTHER INFORMATION AS MAY BE PRESCRIBED [Section 51(1)(f)]

Not applicable.

7. AVAILABILITY OF THE MANUAL. [Section 51(3)]

This manual is available from the South African Human Rights Commission (see details above), and J&M Oosthuizen Financial Services (Pty) Ltd (see details above).

8. FEES IN RESPECT OF PRIVATE BODIES

1. The fee for a copy of the manual as contemplated in regulation 9(2)(c) is R1,10 for every photocopy of an A4-size page or part thereof.

2. The fees for reproduction referred to in regulation 11(1) are as follows:

	R
(a) For every photocopy of an A4-size page or part thereof	1,10
(b) For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	0,75
(c) For a copy in a computer-readable form on -	
(i) stiffy disc	7,50

3. The request fee payable by a requester, other than a personal requester, referred to in regulation 11(2) is R50,00.

4. The access fees payable by a requester referred to in regulation 11(3) are as follows:

	R
(1) (a) For every photocopy of an A4-size page or part thereof	1,10
(b) For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	0,75
(c) For a copy in a computer-readable form on -	
(i) stiffy disc	7,50
(ii) compact disc	70.00
(d) To search for and prepare the record for disclosure, R30,00 for each hour or part of an hour reasonable required for such search and preparation.	

(2) For purposes of section 54(2) of the Act, the following applies:

- (a) Six hours as the hours to be exceeded before a deposit is payable; and
- (b) one third of the access fee is payable as a deposit by the requester.

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

9. PRESCRIBED REQUEST FORM

REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY

(Section 53(1) of the Promotion of Access to Information Act, 2000

(Act No. 2 of 2000))

[Regulation 10]

A. Particulars of private body

The Head: The Authorised person of J&M Oosthuizen Financial Services (Pty) Ltd:
Mrs. M. Oosthuizen.

B. Particulars of person requesting access to the record

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

Full names and surname:

Identity number:

Postal address:

Fax number:

Telephone number:

E- mail address: (optional)

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

C. Particulars of person on whose behalf request is made

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

Full names and surname:

Identity number:

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:

E. 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 hereunder, 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 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:

<input type="checkbox"/> copy of record*	<input type="checkbox"/> inspection of record
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2. If record is held on computer or in an electronic or machine-readable form:

<input type="checkbox"/> Printed copy of record*	<input type="checkbox"/> printed copy of information Information derived from the record	<input type="checkbox"/> copy in computer readable from (stiffy or compact disc)
--	---	---

* If you requested a copy or transcription of a record (above), do you

YES	NO
-----	----

wish the copy or transcription to be posted to you? Postage is payable.	YY
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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 of20

SIGNATURE OF REQUESTER / PERSON ON WHOSE BEHALF REQUEST IS MADE