



INSTITUTE OF ACCOUNTING & COMMERCE

your future secured

Tel: +27 21 761 6211

Fax: +27 86 637 6989

Email: info@iacsa.co.za

URL: www.iacsa.co.za

Head Office: 252 Rosemead Avenue, Wynberg 7780 **PO Box:** 36477, Glosderry, 7702

Association incorporated under section 21 Reg. No. 1981/011981/08

INSTITUTE OF ACCOUNTING AND COMMERCE

Registration Number (1981/011981/08)

ACCESS TO INFORMATION

PAIA MANUAL

Prepared in terms of

Section 51 of the Promotion of Access to Information Act, Act 2 of 2000

(The "ACT")

Compiled: June 2021

INDEX

1. Introduction
 - a) Purpose of the Manual in terms of PAIA
 - b) Request for access to Information
 - c) Terms used in this Document
 - d) Introduction to the IAC
2. Organisation contact details - Section 51(1) (d)
3. The Act
4. Applicable Legislation
5. Access to records and availability
6. Form of Request
7. Availability of the Manual
8. Prescribed Fees

1. INTRODUCTION

a) Purpose of the Manual in terms of PAIA

The purpose of this Manual is to assist people wishing to access information in terms of the PAIA from the Institute of Accounting and Commerce (IAC).

This information manual provides an outline of the types of records held by the IAC and explains how to submit requests for access to those records in terms of the ACT.

b) Request for access to Information

In the event that a person or entity requires access to information as stipulated in the Act, the requester must contact:

Mr Prakash Singh (Information Officer)

Telephone: 021 761 6211

Email: ceo@iacsa.co.za

c) Terms used in this Document

- Terms defined in the Act shall have the meaning set out therein;
- Reference to sections shall be a reference to sections in the Act.

d) Introduction to the IAC

The Institute of Accounting and Commerce (IAC) was established in 1927 and operates as a Recognised Controlling Body for Accountants, Tax and Business Rescue Practitioners, specialising in the registration of already qualified individuals who want to become Members of a Professional Accounting Body. The IAC is self-funded, and is registered in South Africa as a Non Profit Company (NPC). Our vision is to be a world class professional Accounting Body, promoting formal learning and the highest professional standards of competence and integrity of its members.

2. ORGANISATION CONTACT DETAILS

Name: **Institute of Accounting & Commerce**

Registration number: **1981/011981/08**

Physical Address: **252 Rosmead Avenue**

Wynberg

Cape Town

7780

Postal Address: **PO Box 36477**

Glosderry

7702

IAC Contact Details:

Telephone: **(021) 761 6211**

Website Address: **www.iacsa.co.za**

Details of Information Officer: **Mr. Prakash Singh**

Telephone: 021 7616211

Email: ceo@iacsa.co.za

Signed by Prakash Singh (CEO) in June 2021 in Wynberg, Cape Town.



Mr. Prakash Singh (CEO)

3. THE ACT

- 3.1 The ACT grants a requester access to records of this entity, 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
- 3.2 Requests in terms of the ACT shall be made in accordance with the prescribed procedures, at the rates provided. The forms and tariff are dealt with in section 6 and section 7
- 3.3 Requesters are referred to the Guide compiled by the South African Human Rights Commission, which contains information for the purposes of exercising Constitutional Rights. The contact details of the Commission are:

Postal Address: **The South African Human Rights Commission**
PAIA Unit
The Research & Development Department
Private Bag 2700
Houghton
2041

Telephone Number: **(011) 484 8300**

Fax Number: **(011) 484 0582**

Email: **paia@sahrc.org.za**

Website: **www.sahrc.org.za**

4. APPLICABLE LEGISLATION - Section 51(1) (d)

Records are kept ITO the following legislation, as applicable, including but not limited to:

- Attorneys Act 53 of 1979
- Basic Conditions of Employment Act, 75 of 1997
- Broad-Based Black Economic Empowerment Act, 53 of 2003
- Businesses Act, 71 of 1991
- Close Corporations Act, 69 of 1984
- Companies Act, 71 of 2008
- Compensation for Occupational Injuries and Diseases Act, 130 of 1993
- Competition Act 89 of 1998
- Consumer Protection Act, 68 of 2008
- Copyright Act, 98 of 1978
- Electronic Communications and Transactions Act, 25 of 2002
- Employment Equity Act, 55 of 1998
- Financial Advisory and Intermediary Service Act 37 of 2002
- Financial Intelligence Centre Act 38 of 2001
- Income Tax Act, 58 of 1962
- Insolvency Act 24 of 1936
- Insurance Act 27 of 1943
- Intellectual Property Laws Amendments Act 38 of 1997
- Interception and Monitoring Prohibition Act 127 of 1992
- Justice of the Peace and Commissioners Of Oath Act 16 of 1963
- Labour Relations Act, 66 of 1995
- Long Term Insurance Act 52 of 1998
- National Qualifications Framework Act, 67 of 2008
- Non-Profit Organisations Act, 71 of 1997
- Occupational Health and Safety Act, 85 of 1993
- Prevention of Organised Crime Act 121 of 1998
- Promotion of Access of Information Act, 2 of 2000
- Protection of Personal Information Act of 2013
- Protection of Business Act 99 of 1978
- SA Schools Act 84 of 1986
- Short Term Insurance Act 53 of 1998
- Skills Development Act, 97 of 1998

- Skills Development Levies Act 9 of 1999
- The Co Operatives Act 14 of 2005
- The Fund Raising Act 107 of 1978
- The National Credit Act 34 of 2005
- Trade Marks Act, 194 of 1993
- Trust Property Control Act 57 of 1988
- Unemployment Insurance Act, 63 of 2001
- Unemployment Insurance Contribution Act 4 Of 2002
- Value Added Tax Act, 89 of 1991

5. ACCESS TO RECORDS AND AVAILABILITY

5.1 Available from the Companies & Intellectual Property Commission:

- Incorporation information

5.2 Available on our website:

- Constitution
- Directors' list
- Members' list
- Promotional material

5.3 Available at the IAC premises utilised in the day to day running and administration:

- Accounting records
- Information Technology
- Intellectual Property
- Personnel records
- Marketing
- Statutory company records
- Client databases
- Internal phone lists
- Policies
- Directives
- Minutes of meetings
- Administration information

5.4 Not available and / or not required to disclose:

- Financial Records
- Personnel Records
- Tax Records

6. FORM OF REQUEST

To facilitate the processing of your request, kindly:

- 6.1 Use the prescribed form, available on the website of the South African Human Rights Commission at www.sahrc.org.za, or the website of the Department of Justice and Constitutional Development (under regulations) at www.doj.gov.za
- 6.2 Address your request to the Information Officer of IAC
- 6.3 Provide sufficient details to enable the identification of:
 - The record(s) requested;
 - The requester (and if an agent is lodging the request, proof of capacity);
 - The form of access required
 - The postal address or contact details of the requester in the Republic
 - If the requester wishes to be informed of the decision in any manner (in addition to written) the manner and particulars thereof
 - The right which the requester is seeking to exercise or protect with an explanation of the reason the record is required to exercise or protect the right

7. AVAILABILITY OF THE MANUAL

This manual is available for inspection by the general public upon request during office hours and there is no charge for viewing the manual at our offices:

252 Rosemead Avenue

Wynberg

Cape Town

7780

Or electronically on www.iacsa.co.za.

Printed copies of the Manual may be made available on request.

8. PRESCRIBED FEES

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

- 7.1 A requestor is required to pay the prescribed fees before a request will be processed
- 7.2 If the preparation of the record requested requires more than the prescribed hours (six), a deposit shall be paid (of not more than one third of the access fee which would be payable if the request were granted)
- 7.3 A requestor may lodge an application with a court against the tender/payment of the request fee and/or deposit
- 7.4 Records may be withheld until the fees have been paid
- 7.5 The fee structure is available on the website of the South African Human Rights Commission at www.sahrc.org.za, or the website of the Department of Justice and Constitutional Development (under regulations) at www.doj.gov.za