



INSTITUTE OF ACCOUNTING & COMMERCE

your future secured

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

The Institute of Accounting and Commerce of SA

Registration Number: 1981/011981/ 08

T/A

IACSA

PAIA & POPIA MANUAL

Prepared in accordance with

Section 51 of the Promotion of Access to Information Act, 2 of 2000 (the "ACT")

and to address the requirements of

The Protection of Personal Information Act, 4 of 2013 ("POPI")

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1. INTRODUCTION

The promotion of Access to Information Act, 2000 (the “Act”) gives third parties the right to approach private bodies and the government to request information held by them, which is required in the exercise and/or protection of any rights. On request, the private body or government is obliged to release such information unless the Act expressly states that the records containing such information may or must not be released. This manual informs requestors of procedural and other requirements which a request must meet as prescribed by the Act.

Nature of Institute

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 Institute (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.

Contact Details

Institute name:	The Institute of Accounting and Commerce of SA
Registration/ID number:	1981/011981/08
Trading name:	IACSA
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2. Guide of Human Rights Commission / Information Regulator

A guide to the Act (as contemplated under section 10 of the Act) is available from the South African Human Rights Commission. The guide contains such information as may reasonably be required by a person who wishes to exercise any right contemplated in the Act.

Any enquiries regarding this guide and its contents should be directed to:

The Information Regulator (South Africa)

Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg

Telephone: +27 10 023 5200

Email: helpdesk@infoeregulator.org.za

Website: <https://infoeregulator.org.za/>

3. Access to records held by the Institute

Records held by the Institute may be accessed on request only once the requirements for access have been met. A requester is any person making a request for access to a record of the Institute and in this regard, the Act distinguishes between two types of requesters:

Personal Requester

A personal requester is a requester who is seeking access to a record containing personal information about the requester. Subject to the provisions of the Act and applicable law, the Institute will provide the requested information or give access to any record with regard to the requester's personal information. The prescribed fee for reproduction of the information requested will be charged by the Institute.

Other Requester

This requester (other than a personal requester) is entitled to request access to information pertaining to third parties. However, the Institute is not obliged to grant access prior to the requester fulfilling the requirements for access in terms of the Act. The prescribed fee for reproduction of the information requested will be charged by the Institute.

Request Procedure

A requester must comply with all the procedural requirements contained in the Act relating to a request for access to a record. A requester must complete the prescribed form enclosed herewith in Appendix 1 and submit same as well as payment of a request fee and a deposit, if applicable to the Information Officer at the postal or physical address, fax number or electronic mail address stated herein. The prescribed form must be filled in with enough particularity to at least enable the Information Officer to identify:

- The record or records requested.
- The identity of the requester.
- What form of access is required; and
- The postal address or fax number of the requester.

A requester must state that he or she requires the information in order to exercise or protect a right, and clearly state what the nature of the right is so to be exercised or protected. The requester must also provide an explanation of why the requested record is required for the exercise or protection of that right. The Institute will process a request within 30 days, unless the requestor has stated special reasons which would satisfy the information officer that circumstances dictate that the this time period not be complied with.

The requester shall be informed in writing whether access has been granted or denied. If, in addition, the requester requires the reasons for the decision in any other manner, he or she must state the manner and the particulars so required. If a request is made on behalf of another person, the requester must then submit proof of the capacity in which the requester is making the request to the satisfaction of the information officer.

If an individual is unable to complete the prescribed form because of illiteracy or disability, such a person may make the request orally to the Information Officer.

Decision

The Institute will, within 30 days of receipt of a request, decide whether to grant or decline a request and give notice with reasons (if required) to that effect. The 30 day period within which the Institute has to decide whether to grant or refuse a request, may be extended for a further period of not more than 30 days if the request is for a large quantity of information, or the request requires a search for information held at another office of the Institute (other than the head office) and the information cannot reasonably be obtained within the original 30 day period. The information officer will notify the requester in writing should an extension be necessary.

4. Fees

The Act provides for two types of fees:

A request fee, (which will be a standard fee) and an access fee, which must be calculated by taking into account reproduction costs, search and preparation time and cost, as well as postal costs where applicable. When a request is received by the information officer of the Institute, the information officer shall by notice require the requester, other than a personal requester, to pay the prescribed request fee (if any), before further processing of the request. If a search for the record is necessary and the preparation of the record for disclosure, including arrangement to make it available in the requested form, requires more than the hours prescribed in the regulations for this purpose, the information officer shall notify the requester to pay as a deposit the prescribed portion of the access fee which would be payable if the request is granted.

The information officer shall withhold a record until the requester has paid the fee or fees as indicated. A requester whose request for access to a record has been granted, must pay an access fee for reproduction and for search and preparation, and for any time reasonably required in excess of the prescribed hours to search for and prepare the record for disclosure including making arrangements to make it available in the request form. If a deposit has been paid in respect of a request for access, which is refused, then the information officer shall repay the deposit to the requester.

5. Categories of Records Held by the Institute: Section 51(1) (E)

The following records are available (some of which records may not be applicable to the Institute), as well as with other records that may be applicable to the Institute, and not limited to:

Companies Act Records

- Documents of incorporation
- Memorandum of Incorporation
- Minutes of Board of Directors meetings
- Records relating to the appointment of Directors / Auditor / Secretary / Public Officer and other Officers
- Share Register and other statutory registers

Financial Records

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

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:
 - o VAT
 - o Skills Development Levies
 - o UIF
 - o Workmen's Compensation

Personnel Documents and Records

- Employment contracts
- Employment Equity Plan (if applicable)
- Disciplinary records
- Salary records
- Disciplinary code
- Leave records
- Training records
- Training Manuals

6. Processing of Personal Information

Purpose of Processing

The Institute uses the Personal Information under its care in the following ways:

- Rendering service according to instructions given by Members
- Staff administration
- Keeping of accounts and records
- Complying with tax laws

Categories of Data Subjects and their Personal Information

The Institute may possess records relating to suppliers, shareholders, contractor's service providers, staff, and Members:

Entity Type	Personal Information Processed
Members – Juristic Persons	Names of contact persons; Name of Legal Entity; Physical and Postal address and contact details; Financial information; Registration Number; Founding documents; Tax related information and BBBEE; authorised signatories; beneficiaries; ultimate beneficial owners
Members – Natural Persons	Names; ID numbers; contact details; relevant tax and BBBEE Information; correspondence
Suppliers & Service Providers	Names; names of contact persons; contact details; registration number; relevant tax and BBBEE information; correspondence; authorised signatories; beneficiaries; ultimate beneficial owners
Employees / Directors	Names; gender; pregnancy; marital status; race; age; language; education information; financial information; employment history; ID number; Physical and Postal address; contact details; opinions; criminal records; well-being

Categories of Recipients for Processing the Personal Information

The Institute may supply the Personal Information to service providers who render the following services:

- Capturing and organising of data.
- Storing of data.
- Sending of emails and other correspondence to Members
- Conducting due diligence checks.

Actual or Planned Trans-border Flows of Personal Information

The Institute may transfer data trans-border in order to store data with third party cloud storage providers.

General Description of Information Security Measures

The Institute employs up to date technology to ensure the confidentiality, integrity and availability of the Personal Information under its care. Measures include:

- Firewalls
- Virus protection software and update protocols
- Logical and physical access control.
- Secure setup of hardware and software making up the IT infrastructure.
- Outsourced Service Providers who process Personal Information on behalf of the Institute are contracted to implement security controls.

7. Remedies Available If Request for Information Is Refused

Internal Remedies

The Institute does not have internal appeal procedures. As such, the decision made by the information officer pertaining to a request is final, and requestors will have to exercise such external remedies at their disposal if a request is refused, and the requestor is not satisfied with the response provided by the Information Officer.

External Remedies

A requestor that is dissatisfied with the information officer's refusal to disclose information, may within 30 days of notification of the decision, apply to a court for relief. Likewise, a third party dissatisfied with the information officer's decision to grant a request for information, may within 30 days of notification of the decision, apply to a court for relief. For purposes of the Act, courts that have jurisdiction over these applications are the Constitutional Court, the High Court or another court of similar status.

8. List of Applicable Legislation

Information is available in terms of the following legislation (some of which legislation may not be applicable to the Institute), as well as with other legislation that may be applicable to the Institute, and 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
- Trademarks 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

9. Availability of the Manual

The manual is available for inspection, on reasonable prior notice, at the office of the Institute free of charge. Copies of the manual of the Institute are also available from the SAHRC.

10. Approval

ASSENTED TO ON BEHALF OF THE INSTITUTE ON THIS THE 1st of SEPTEMBER 2025.

11. Appendix 1: Prescribed Form 2 To Be Completed by a Requester

Forms can also be accessed from <https://info regulator.org.za/paia/>

FORM 2

REQUEST FOR ACCESS TO RECORDS

[Regulation 7]

NOTE:

1. Proof of identity must be attached by the requester.
2. If requests made on behalf of another person, proof of such authorisation, must be attached to this form.

TO: The Information Officer

(Address)

E-mail address: _____

Fax number: _____

Mark with an "X"

Request is made in my own name

Request is made on behalf of another person.

PERSONAL INFORMATION			
Full Names			
Identity Number			
Capacity in which request is made (when made on behalf of another person)			
Postal Address			
Street Address			
E-mail Address			
Contact Numbers	Tel. (B):		Facsimile:
	Cellular:		
Full names of person on whose behalf request is made (if applicable):			
Identity Number			
Postal Address			

Street Address			
E-mail Address			
Contact Numbers	Tel. (B)		Facsimile
	Cellular		
PARTICULARS OF RECORD REQUESTED			
<i>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. (If the provided space is inadequate, please continue on a separate page and attach it to this form. All additional pages must be signed.)</i>			
Description of record or relevant part of the record:			
Reference number, if available			
Any further particulars of record			
TYPE OF RECORD <i>(Mark the applicable box with an "X")</i>			
Record is in written or printed form			
Record comprises virtual images <i>(this includes photographs, slides, video recordings, computer-generated images, sketches, etc)</i>			
Record consists of recorded words or information which can be reproduced in sound			
Record is held on a computer or in an electronic, or machine-readable form			

FORM OF ACCESS <i>(Mark the applicable box with an "X")</i>	
Printed copy of record <i>(including copies of any virtual images, transcriptions and information held on computer or in an electronic or machine-readable form)</i>	
Written or printed transcription of virtual images <i>(this includes photographs, slides, video recordings, computer-generated images, sketches, etc)</i>	
Transcription of soundtrack <i>(written or printed document)</i>	
Copy of record on flash drive <i>(including virtual images and soundtracks)</i>	
Copy of record on compact disc drive <i>(including virtual images and soundtracks)</i>	
Copy of record saved on cloud storage server	

MANNER OF ACCESS <i>(Mark the applicable box with an "X")</i>	
Personal inspection of record at registered address of public/private body <i>(including listening to recorded words, information which can be reproduced in sound, or information held on computer or in an electronic or machine-readable form)</i>	
Postal services to postal address	
Postal services to street address	
Courier service to street address	
Facsimile of information in written or printed format <i>(including transcriptions)</i>	
E-mail of information <i>(including soundtracks if possible)</i>	
Cloud share/file transfer	
Preferred language <i>(Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available)</i>	

PARTICULARS OF RIGHT TO BE EXERCISED OR PROTECTED	
<i>If the provided space is inadequate, please continue on a separate page and attach it to this Form. The requester must sign all the additional pages.</i>	
Indicate which right is to be exercised or protected	

Explain why the record requested is required for the exercise or protection of the aforementioned right:	

FEEES	
a)	<i>A request fee must be paid before the request will be considered.</i>
b)	<i>You will be notified of the amount of the access fee to be paid.</i>
c)	<i>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.</i>
d)	<i>If you qualify for exemption of the payment of any fee, please state the reason for exemption</i>
Reason	

You will be notified in writing whether your request has been approved or denied and if approved the costs relating to your request, if any. Please indicate your preferred manner of correspondence:

Postal address	Facsimile	Electronic communication <i>(Please specify)</i>

Signed at _____ this _____ day of _____ 20 _____

Signature of Requester / person on whose behalf request is made

FOR OFFICIAL USE

<i>Reference number:</i>	
<i>Request received by: (State Rank, Name And Surname of Information Officer)</i>	
<i>Date received:</i>	
<i>Access fees:</i>	
<i>Deposit (if any):</i>	

Signature of Information Officer