

SECTION 51 MANUAL

CARL MAY/T/A MAY AND COMPANY



PaiaBuilder
In compliance with the promotion of access to information act

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Introduction



Description of business or trade.

Accountants, auditors and tax specialists



Company contact details



Carl May T/A May and Company

Postal Address:	PO Box 3459, Cape Town 8000
Physical address:	4th Floor , 5 St Georges Mall, Cape Town 8001
Contact Number:	0214251500
Fax Number:	0866159010
Email:	carl@mayandcompany.co.za



The Act



The Promotion of Access to Information Act.

The ACT grants a requester access to records of a private body, 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.

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 paragraphs 6 and 7 of the Act.

Requesters are referred to the Guide in terms of Section 10 which has been compiled by the South African Human Rights Commission, which will contain information for the purposes of exercising Constitutional Rights. The Guide is available from the SAHRC.

The contact details of the Commission are:

Postal Address:	Private Bag 2700, Houghton, 2041
Telephone Number:	+27-11-877 3600
Fax Number:	+27-11-403 0625
Website:	www.sahrc.org.za



Applicable legislation



Following are the laws that govern this business.

Auditing Profession Act, 2005
Division of Revenue Act, 2010
Division of Revenue Act, 2011
Division of Revenue Act, 2012
Division of Revenue Act, 2013
Employment Tax Incentive Act, 2013
Exchange Control Amnesty and Amendment of Taxation Laws Act, 2003
Final Relief on Tax, Interest, Penalty and Additional Tax Act, 1996
Finance Act, 2007
Financial Advisory and Intermediary Services Act, 2002
Financial Intelligence Centre Act, 2001
Income Tax Act, 1962
Financial Services Board Act, 1990
Insolvency Act, 1936
Long-term Insurance Act, 1998
Securities Transfer Tax Act, 2007
Securities Transfer Tax Administration Act, 2007
Stamp Duties Act, 1968
Tax Administration Act, 2011
Value-Added Tax Act, 1991



Schedule of records



Following is a list of records held by this business.

Tax Returns
Accounting Records
Bank Statements
Paid Cheques
Invoices
PAYE Records
Documents issued to employees for income tax purposes
Records of payments made to SARS on behalf of employees
VAT
Regional Services Levies
Skills Development Levies
UIF
Workmen's Compensation
Employment contracts
Employment Equity Plan
Medical Aid records
Disciplinary records
Salary records
SETA records
Leave records
Training records
Training Manuals



Signature(s)



Signed by duly authorized person(s).

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Form of request



To facilitate the processing of your request, kindly:

1. Use the [prescribed form](#), also available on the website of the SOUTH AFRICAN HUMAN RIGHTS COMMISSION at www.sahrc.org.za.
 2. Address your request to the Head of the Company (CEO).
 3. Provide sufficient details to enable the COMPANY to identify:
 - 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 fax number 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;
 4. 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.
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Prescribed fees



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

1. A requestor is required to pay the prescribed fees (R50.00) before a request will be processed;
 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);
 3. A requestor may lodge an application with a court against the tender/payment of the request fee and/or deposit;
 4. Records may be withheld until the fees have been paid.
 5. The fee structure is [available here](#) as well as on the website of the SOUTH AFRICAN HUMAN RIGHTS COMMISSION at www.sahrc.org.za.
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Form C



A. Particulars of private body

The Head:

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:

**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:

F. 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:

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 for the record, if any, will be determined partly by the form in which access is requested.

Indicate the form in which record is required by marking the appropriate box with an X.

1. If the record is in written or printed form:

- copy of record*
- inspection of record

2. If record consists of visual images:

THIS INCLUDES PHOTOGRAPHS, SLIDES, VIDEO RECORDINGS, COMPUTER-GENERATED IMAGES, SKETCHES, ETC.

- view the images
- copy of the images
- transcription of the images*

3. If record consists of recorded words or information which can be reproduced in sound:

- listen to the soundtrack
- audio cassette
- transcription of soundtrack*
- written or printed document

4. If record is held on computer or in an electronic or machine-readable form:

- printed copy of record*
- printed copy of information derived from the record
- copy in computer readable form* (stiffy or compact disc)

If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posted to you? Postage is payable. YES NO

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?

- Email:**
- Phone:**
- Post:**
- Other:**

Signed at This day of 20

SIGNATURE OF REQUESTER / PERSON ON WHOSE BEHALF REQUEST IS MADE