



# BeenCounting CC PAIA Manual

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**Preparer:** Ilze Prinsloo (Information Officer)

## 1. Introduction

BeenCounting CC is an accounting firm that provide accounting, secretarial and consulting services to various small and medium enterprises and individuals.

This manual was prepared in accordance with section 51 of the Promotion of Access to Information Act 2 of 2000 ("PAIA") and to address the requirements of the Protection of Personal Information Act 4 of 2013 ("POPIA").

Section 14 of the Constitution of the Republic of South Africa provides that everyone has the right to privacy, which include a right to be protected against the unlawful collection, retention and dissemination and use of personal information. Section 32 of the aforesaid Constitution provides further that everyone has the right of access to records and/or information that is required for the exercise of protection of any rights.

In terms of section 51 of the PAIA, all Private Bodies are required to compile an Information Manual ("PAIA Manual") and this document along with the POPIA Manual serves as BeenCounting CC's information manual and provides reference to the records held by BeenCounting CC.

## 2. Contact details and information officer

The **information officer** of BeenCounting CC is **Ilze Prinsloo**.

Requests pursuant to the provisions of PAIA and POPIA should be directed as follows:

**Physical address:** 37 Louise Botha Avenue, Bonaero Park, Kempton Park, 1619

**Telephone no:** 083 797 2170

**Email:** [admin@beencounting.co.za](mailto:admin@beencounting.co.za)

## 3. Promotion of Access to Information Act 2 of 2000 ("PAIA")

- PAIA 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 PAIA shall be made in accordance with the prescribed procedures, at the rates provided. The forms and tariff are dealt with in sections 18 and 22 of PAIA.
- Requesters are referred to the Guide in terms of Section 10, which has been compiled by the South African Human Rights Commission ("HRC"), which will contain information for the purposes of exercising Constitutional Rights. The guide is available for inspection at the HRC.

### The South African Human Rights Commission

PAIA Unit 29 Princess of Wales Terrace

Cnr York & St. Andrews Street

Parktown

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

**Any enquiries regarding this guide and its contents should be directed to the HRC -**

Postal address: Private Bag 2700

Houghton

2041

Telephone no: 011 484 8300

Fax no: 011 484 0582

Email: [PAIA@sahrc.org.za](mailto:PAIA@sahrc.org.za)

Or, alternatively, its successor from the 1st of July 2021:

### The Information Regulator (South Africa)

SALU Building, 316 Thabo Sehume Street, Pretoria

Telephone no: 012 406 4818

Fax no: 086 500 3351

Email: [infoereg@justice.gov.za](mailto:infoereg@justice.gov.za)

#### 4. Confidentiality and Access to Information

BeenCounting CC values the confidentiality of information provided to and by clients/third parties and shall protect such confidential information, subject to BeenCounting's obligations to disclose information in accordance with any applicable law or court order requiring disclosure of the information.

In the event of access being requested to a record that contains information about a client or third party, BeenCounting CC is obliged to inform the party of the request to afford the party the opportunity to respond by either consenting to access or by providing reasons why access should be denied. The information shall take such reasons in consideration in determining whether access should be granted or denied.

#### 5. Records automatically available to the public

A section 52(2) notice regarding the categories of records available without a person having to request access in terms of PAIA, has to date not been published.

However, the following records are automatically available on payment of the prescribed fee for reproduction:

- Records of a public nature, typically those disclosed on the BeenCounting website and social media;
- Services and Promotional material;
- Other non-confidential records.

#### 6. Records of the business held in accordance with other legislation.

The records held in accordance with the legislation listed below can only be requested in terms of PAIA and the application procedure set out in this manual –

- Companies Act 71 of 2008

- Copyright Act 98 of 1987
- Electronic Communications and Transactions Act 2 of 2000
- Income Tax Act 58 of 1962
- Promotion of Access to Information Act 2 of 2000
- Protection of Personal Information Act 4 of 2013
- Tax administration Act 28 of 2011

#### 7. Other Records

Other records are not automatically available without a request in terms of PAIA and the application procedure set out in this manual and is subject to section 63(1) of PAIA, which provides that the head of a private body must refuse a request for access to a record if its disclosure would involve the unreasonable disclosure of personal information about a third party, including a deceased individual.

The following record subjects and categories of records are held by BeenCounting CC –

\* Although we have used our best endeavours to supply a list of applicable legislation, it is possible that this list may be incomplete. Whenever it comes to our attention that existing or new legislation allows a requester access on a basis other than as set out in PAIA, we shall update the list accordingly.

If a requester believes that a right of access to a record exists in terms of any other legislation, the requester is required to indicate what legislative right the request is based on, to allow the information officer the opportunity to consider the request accordingly.

##### 7.1 Operations

- Legal compliance records
- SAICA membership records
- Continued professional development records
- General correspondence

##### 7.2 Finance and Taxation

- Accounting records

- Annual Financial Statements
- Invoices and statements
- Tax records and returns

### **7.3 Information management and technology**

- Engagement letters
- Hardware and software packages
- Licenses
- Operating systems

### **7.4 Services, Marketing and Communication**

- Advertising material
- Client information
- Service Brochures

### **7.5 Client Service records**

- Accounting records
- Annual Financial statements
- Asset Register records
- Business information
- Contracts
- Correspondence
- Employee records
- Invoices and Statements
- Management reports
- Payroll records
- Personal information
- Proposals
- Secretarial Services Documents
- Statutory records
- Tax records and returns

## **8. Consent**

Where the legal basis for us processing your personal information is consent as above, it will be included in the contract or agreement concluded with you.

This consent may be withdrawn at any time, however this withdrawal of consent will not make processing we undertook before your withdrawal unlawful. You will not suffer any detriment for withdrawing your consent.

You may withdraw your consent by contacting our information officer, whose details are provided at the beginning of the privacy policy.

Where the legal basis for processing is for the proper performance of the contract, and you fail to provide us with the information or request us to stop processing this information, it may create limitations on our performance of the contract or agreement.

## **9. Sharing information**

In processing your personal information, we may share it with third party processors under an operator's agreement.

These include but are not limited to:

- Outsourced service providers
- Xero
- SimplePay

As an operator, these service providers will not be able to process or use your data for any reason other than to provide the service as required by us.

They also need to implement proper safeguards to ensure the personal information is secured at all times.

## **10. Retention**

BeenCounting CC is required to comply with various different legislative retention periods, which leads to different retention requirements. As such we have opted for the longest retention period required from us for legal purposes and apply this to all our data.

Your personal information will be kept for a period of 7 years in order for us to comply with all legal requirements.

## 11. Processing of personal information in terms of the Protection of Personal Information Act 4 of 2013 (“POPIA”)

BeenCounting CC processes personal information of data subjects for the purposes of:

- Fulfilling its statutory obligations in terms of applicable legislation;
- Providing contractually agreed services to clients;
- Monitoring, maintaining, and managing contractual obligations to customers, clients, suppliers, service providers and other third parties;
- Marketing and advertising;
- Resolving and tracking complaints;
- Correspondence and enquiries;
- Monitoring and securing assets
- Historical record keeping, research and recording statistics for fulfilling BeenCounting’s business objectives.

Please refer to the POPIA manual for the categories of data subjects, the nature, process, and the impact assessment performed over each data subject.

## 12. Your legal rights

You have the following rights under the Protection of Personal Information Act:

- Request access to your personal information
- Request a correction or deletion of personal information
- Object to the processing of personal information
- Lodge a complaint to the Information Regulator

If you want to exercise any of the rights described above, or are dissatisfied with the way we have used your personal information, please contact the information officer.

## 13. Who may request access to Information

PAIA provides that a requester is only entitled to access to a record if the record is required for the exercise or protection of a right. Only requests for access to a record, where the requester has satisfied the Information Officer that the record is required to exercise or protect a right, will be considered.

A requester may act in different capacities in making a request for a record. This will influence the amount to be charged when a request has been lodged.

Requesters may make a request as –

- a personal requester who requests a record about him/herself;
- a representative requester who requests a record on behalf of someone else with that person’s consent and where it is required for the protection of that person’s legal right;
- a third-party requester who requests a record about someone else with that person’s consent and where it is required for the protection of that person’s legal right;
- a public body who may request a record if it fulfils the requirements of procedural compliance, the record is required for the exercise or protection of a right and there are no grounds for refusal.

All requests shall be made in writing on the prescribed form included with this manual (“the prescribed form”) and should be submitted, together with proof of identity and proof of payment of a request fee and deposit (where applicable), to the information officer as indicated in paragraph 2.

## 14. Application Procedure for Requesting Access to Information

The procedure below has been designed to ensure that a request for access to records of information held by BeenCounting CC is dealt with as quickly and efficiently as reasonably possible.

- Above at her postal address, physical address, or email address.
- The prescribed form shall be completed with sufficient information to enable the information officer to identify the identity of the requester, the record or records requested, what form of access is required and address within the Republic of South Africa.
- Where the request is made in a representative capacity or by a third-party requester, a copy of the duly signed mandate authorising the representative or third party to request the records on behalf of someone else must be submitted together with the prescribed form and other documents as stated in this document.
- The requester shall state that he/she/it requires the information 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.
- BeenCounting CC shall process a request within 30 (thirty) days, unless the requester has stated special reasons to the satisfaction of the information officer that circumstances dictate that the time not be complied with.
- All requests for information will be assessed on their own merits and in accordance with the applicable legal principles and legislation.
- The requester shall be informed in writing within 30 (thirty) days of receipt of a request, whether access has been granted or denied. If, in addition, the requester requires reasons for the decision in any other manner, the requester must state the manner and particulars so required.
- In the event of the request being for a large quantity of information or the request requires a search for information held at another location and the information cannot be reasonably obtained within the original 30 (thirty) day period, the period may be extended for an additional period not

exceeding 30 (thirty) days. The information officer shall notify the requester in writing should an extension be required.

- In the event of the request for access to a record being successful, the information officer shall notify the requester of the form in which the access will be granted and fees payable to gain access to the record.
- Should a search for the requested record be unsuccessful and it is believed that the record either does not exist or cannot be found, the information officer shall notify the requester accordingly by way of an affirmation, which shall include the steps taken to attempt to locate the relevant record.
- Requests for information that are clearly frivolous or vexatious, or which involve an unreasonable diversion of resources shall be refused.
- If a requester is aggrieved by the refusal of the information officer to grant a request for a record, the requester may, within 30 (thirty) days of notification of the information officer's decision, apply to court for appropriate relief.
- The initial request fee payable by a requester, other than a personal requester is R50.00 and payable on submission of the request.
- Should a request for access to a record be successful, an access fee may be required to cover the costs involved in the search, reproduction and preparation of the record and will be calculated based on the fees prescribed in PAIA and included with this manual.
- Where the preparation of the requested record requires more than 6 (six) hours, a deposit of one third of the access fee amount shall be payable in the event of the request being granted. Should access to the requested record be refused, the full deposit will be refunded to the requester.
- Fees for reproduction of a record are included with this manual.

- Where a copy of the record should be posted or couriered to the requester, the actual postal fee or courier charges shall be payable in addition to the applicable fees.
- A requester may lodge an application with a court against the tender / payment of the request fee and/or deposit.
- Records may be withheld until receipt of payment of the fees.

## 15. Fees Payable

- The initial request fee payable by a requester, other than a personal requester is R50.00 and payable on submission of the request.
- Should a request for access to a record be successful, an access fee may be required to cover the costs involved in the search, reproduction and preparation of the record and will be calculated based on the fees prescribed in PAIA and included with this manual.
- Where the preparation of the requested record requires more than 6 (six) hours, a deposit of one third of the access fee amount shall be payable in the event of the request being granted. Should access to the requested record be refused, the full deposit will be refunded to the requester.
- Fees for reproduction of a record included with this manual.
- Where a copy of the record should be posted or couriered to the requester, the actual postal fee or courier charges shall be payable in addition to the applicable fees.
- A requester may lodge an application with a court against the tender / payment of the request fee and/or deposit.
- Records may be withheld until receipt of payment of the fees.

## 16. Availability of the manual

A copy of this manual is available to the public for inspection on the BeenCounting CC website at <https://www.beencounting.co.za/> or on request from the designated contact person referred to in this manual.

## 17. Changes to policy

This policy may change from time to time. The latest effective date will be highlighted at the start of the privacy policy.

**FORM 1**  
**OBJECTION TO THE PROCESSING OF PERSONAL INFORMATION IN TERMS OF**  
**SECTION 11(3) OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (ACT NO.**  
**4 OF 2013)**

**REGULATIONS RELATING TO THE PROTECTION OF PERSONAL INFORMATION, 2018**  
 [Regulation 2]

*Note:*

1. *Affidavits or other documentary evidence as applicable in support of the objection may be attached.*
2. *If the space provided for in this Form is inadequate, submit information as an Annexure to this Form and sign each page.*
3. *Complete as is applicable.*

<b>A</b>	<b>DETAILS OF DATA SUBJECT</b>
Name(s) and surname/ registered name of data subject:	
Unique Identifier/ Identity Number	
Residential, postal or business address:	
	Code (    )
Contact number(s):	
Fax number / E-mail address:	
<b>B</b>	<b>DETAILS OF RESPONSIBLE PARTY</b>
Name(s) and surname/ Registered name of responsible party:	
Residential, postal or business address:	
	Code (    )
Contact number(s):	
Fax number/ E-mail address:	
<b>C</b>	<b>REASONS FOR OBJECTION IN TERMS OF SECTION 11(1)(d) to (f) (Please provide detailed reasons for the objection)</b>


Signed at ..... this ..... day of .....20.....

.....  
*Signature of data subject/designated person*

## FORM 2

**REQUEST FOR CORRECTION OR DELETION OF PERSONAL INFORMATION OR  
DESTROYING OR DELETION OF RECORD OF PERSONAL INFORMATION IN TERMS OF  
SECTION 24(1) OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (ACT NO.  
4 OF 2013)**

**REGULATIONS RELATING TO THE PROTECTION OF PERSONAL INFORMATION, 2018  
[Regulation 3]**

*Note:*

1. *Affidavits or other documentary evidence as applicable in support of the request may be attached.*
2. *If the space provided for in this Form is inadequate, submit information as an Annexure to this Form and sign each page.*
3. *Complete as is applicable.*

Mark the appropriate box with an "x".

**Request for:**


Correction or deletion of the personal information about the data subject which is in possession or under the control of the responsible party.

Destroying or deletion of a record of personal information about the data subject which is in possession or under the control of the responsible party and who is no longer authorised to retain the record of information.

<b>A</b>	<b>DETAILS OF THE DATA SUBJECT</b>
Name(s) and surname / registered name of data subject:	
Unique identifier/ Identity Number:	
Residential, postal or business address:	
	Code (    )
Contact number(s):	
Fax number/E-mail address:	
<b>B</b>	<b>DETAILS OF RESPONSIBLE PARTY</b>
Name(s) and surname / registered name of responsible party:	
Residential, postal or business address:	
	Code (    )
Contact number(s):	

Fax number/ E-mail address:	
<b>C</b>	<b>INFORMATION TO BE CORRECTED/DELETED/ DESTROYED/ DESTROYED</b>
<b>D</b>	<b>REASONS FOR *CORRECTION OR DELETION OF THE PERSONAL INFORMATION ABOUT THE DATA SUBJECT IN TERMS OF SECTION 24(1)(a) WHICH IS IN POSSESSION OR UNDER THE CONTROL OF THE RESPONSIBLE PARTY ; and or</b> <b>REASONS FOR *DESTRUCTION OR DELETION OF A RECORD OF PERSONAL INFORMATION ABOUT THE DATA SUBJECT IN TERMS OF SECTION 24(1)(b) WHICH THE RESPONSIBLE PARTY IS NO LONGER AUTHORISED TO RETAIN.</b> <i>(Please provide detailed reasons for the request)</i>

Signed at ..... this ..... day of .....20.....

.....  
*Signature of data subject/ designated person*



**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 below, 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 <b>X</b> .	
NOTES:	
(a) Compliance with your request for access 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.	

<b>1. If the record is in written or printed form:</b>					
	copy of record*		inspection of record		
<b>2. If record consists of visual images - (this includes photographs, slides, video recordings, computer-generated images, sketches, etc.):</b>					
	view the images		copy of the images*		transcription of the images*
<b>3. If record consists of recorded words or information which can be reproduced in sound:</b>					
	listen to the soundtrack (audio cassette)		transcription of soundtrack* (written or printed document)		
<b>4. If record is held on computer or in an electronic or machine-readable form:</b>					
	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. <b>The requester must sign all the additional folios.</b>
---

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..... of .....year .....

.....  
SIGNATURE OF REQUESTER /  
PERSON ON WHOSE BEHALF REQUEST IS MADE

**FORM 5**

**COMPLAINT REGARDING INTERFERENCE WITH THE PROTECTION OF PERSONAL INFORMATION/COMPLAINT REGARDING DETERMINATION OF AN ADJUDICATOR IN TERMS OF SECTION 74 OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (ACT NO. 4 OF 2013)**

**REGULATIONS RELATING TO THE PROTECTION OF PERSONAL INFORMATION, 2018**  
[Regulation 7]

*Note:*

1. *Affidavits or other documentary evidence as applicable in support of the request may be attached.*
2. *If the space provided for in this Form is inadequate, submit information as an Annexure to this Form and sign each page.*
3. *Complete as is applicable.*

Mark the appropriate box with an "x".

**Complaint regarding:**

Alleged interference with the protection of personal information

Determination of an adjudicator.

PART I	ALLEGED INTERFERENCE WITH THE PROTECTION OF THE PERSONAL INFORMATION IN TERMS OF SECTION 74(1) OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (Act No. 4 of 2013)
A	PARTICULARS OF COMPLAINANT
Name(s) and surname / registered name of data subject:	
Unique Identifier/Identity Number:	
Residential, postal or business address:	
	Code (    )
Contact number(s):	
Fax number/ E-mail address :	

<b>B</b>	<b>PARTICULARS OF RESPONSIBLE PARTY INTERFERING WITH PERSONAL INFORMATION</b>
Name(s) and surname/ Registered name of responsible party:	
Residential, postal or business address:	
	Code (    )
Contact number(s):	
Fax number/ E-mail address:	
<b>C</b>	<b>REASONS FOR COMPLAINT</b> <i>(Please provide detailed reasons for the complaint)</i>
<b>PART II</b>	<b>COMPLAINT REGARDING DETERMINATION OF ADJUDICATOR IN TERMS OF SECTION 74(2) OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (ACT NO. 4 OF 2013)</b>
<b>A</b>	<b>PARTICULARS OF COMPLAINANT</b>
Name(s) and surname/ registered name of data subject:	
Unique Identifier/ Identity Number:	
Residential, postal or business address:	
	Code (    )
Contact number(s):	
Fax number/ E-mail address:	
<b>B</b>	<b>PARTICULARS OF ADJUDICATOR AND RESPONSIBLE PARTY</b>
Name(s) and surname of adjudicator:	



**Physical Address**  
33 Hoofd Street  
Braampark Forum 3  
Braamfontein  
2198

**Postal Address**  
Private Bag X 2700  
Houghton  
2041



**NOTICE IN TERMS OF THE PROMOTION OF ACCESS TO INFORMATION 2 OF 2000**  
**RE: FEES ASSOCIATED WITH PAIA REQUESTS ARE DETERMINED BY THE**  
**REGULATIONS ONLY AND NOT THROUGH OTHER APPLICABLE LAWS OR POLICIES**

This Notice serves to state that the South African Human Rights Commission (the Commission) hereby confirms that the costs associated with all requests made under the Promotion of Access to Information Act 2 of 2000 (PAIA) are determined by the Regulations relating to PAIA only, and not by any other laws or regulations. Therefore, any demands made by a public or private body for the payment of additional fees with respect to PAIA requests are invalid.

The Commission is an independent public body currently mandated under PAIA to monitor the implementation of the Act. In accordance with its responsibilities to ensure compliance with PAIA, the Commission issues this notice to bring clarity to all interested parties that it is *only* the Minister of Justice and Constitutional Development who has the power to make decisions regarding fees associated with PAIA requests. The Commission further confirms that Value-Added Tax (VAT) is only payable by institutions who have registered as VAT vendors.

**1. The Promotion of Access to Information Act**

PAIA gives effect to the constitutional right to access of information, as provided for under section 32 of the Constitution. Although responding to requests and reproducing records in an accurate and orderly manner takes time and resources, section 9 of the Act specifically calls for the establishment of mandatory mechanisms and procedures to ensure that access to records of both public and private bodies is "as swiftly, *inexpensively* and effortlessly as reasonably possible." [emphasis added].

Furthermore, section 92 of the Act grants the Minister of Justice and Constitutional Development the power to make regulations pertaining to fees associated with requests made to both public and private bodies.

**2. Regulations to PAIA**

In February 2002, the Minister of Justice and Constitutional Development published a schedule of fees for PAIA requests in the Gazette, which provided for the following:

Fees for Requesting Records

Requesters are required to pay a fee for requesting access to records from both public and private bodies. The fee for requesting records from a public body is R35, while the fee for requesting records from a private body is R50. It is important to note that people who are requesting access to their personal information are exempt from paying a fee. Furthermore, people who earn less than R14,712 per annum (if single) and R27,192 per annum (if married or have a life partner), are also exempt from paying the request fees.

Fees for Accessing Records

Requesters are also required to pay fees for accessing the records of public and private bodies, which include fees associated with the search for, preparation of, and reproduction of documents. The breakdown of fees for requests to both public and private bodies are as follows:

**Public Bodies:**

- Copy per A4 page – 60 cents
- Printing per A4 page – 40 cents
- Copy on a CD – R40
- Transcription of visual images per A4 page – R22
- Copy of a visual image – R60
- Transcription of an audio recording per A4 page – R12
- Copy of an audio recording – R17
- Search and preparation of the record for disclosure – R15 per hour or part thereof, excluding the first hour, reasonably required for the search and preparation
- Actual postage fee

**Private Bodies:**

- Copy per A4 page – R1.10
- Printing per A4 page – 75 cents
- Copy on a CD – R70
- Transcription of visual images per A4 page – R40
- Copy of a visual image – R60
- Transcription of an audio recording per A4 page – R20
- Copy of an audio recording – R30
- Search and preparation of the record for disclosure – R30 per hour or part thereof, excluding the first hour, reasonably required for the search and preparation
- Actual postage fee

**3. Registered VAT Vendors**

The Commission further confirms that Value-Added Tax (VAT) is only payable by institutions who have registered as VAT vendors, as required under section 23 of the Value-Added Tax Act of 1991.

Sincerely,

Advocate L M Mushwana

Chair of the South African Human Rights Commission

Transforming society. Securing rights. Restoring dignity.