

PAIA Manual of KOL Accountants CC with registration number 1998/071675/23 (the private body) in accordance with the Promotion of Access to Information Act No. 2 of 2000 (the ACT). This manual will assist someone who requests information from the private body. The date of last revision is 3 September 2025.

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## 1. INTRODUCTION TO THE PRIVATE BODY AND THE TYPE OF BUSINESS

Our main business is accounting and tax consulting.  
The sole member S.G. de Wit is a Chartered Accountant (SA) since 1988.

## 2. PRIVATE BODY CONTACT DETAILS

Information officer: Stephanus de Wit  
Physical address: 33 Lindenberg Avenue, Valmary Park, Durbanville, 7550  
Email: [sgdewit@kolaccountants.com](mailto:sgdewit@kolaccountants.com)  
Website: <https://www.kolaccountants.com/>

## 3. GUIDANCE FROM THE INFORMATION REGULATOR

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.

Requesters are referred to the Guide compiled by the Information Regulator.

The contact details of the Regulator are:

Telephone number toll free: 0800 017 160

Telephone number landline: 010 023 5200

Email: [enquiries@infoeregulator.org.za](mailto:enquiries@infoeregulator.org.za)

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

## 4. RECORDS WE HOLD TO COMPLY WITH THE LAW

List of the main laws that require record keeping (Please note that this is not an exhaustive list):

Basic Conditions of Employment Act 75 of 1997

Broad Based Black Economic Empowerment Act 53 of 2003

Close Corporations Act No. 69 of 1984

Companies Act 71 of 2008

Compensation for Occupational Injuries and Disease Act 130 of 1993

Competition Act 89 of 1998

Constitution of South Africa Act, No. 108 of 1996  
Consumer Protection Act 68 of 2008  
Copyright Act 98 of 1978  
Electronic Communications Act 36 of 2005  
Electronic Communications and Transactions Act 25 of 2002  
Employment Equity Act 55 of 1998  
Financial Intelligence Centre Act 38 of 2001  
Income Tax Act 58 of 1962  
Insolvency Act 24 of 1936  
Intellectual Property Laws Amendment Act 28 of 2013  
Intellectual Property Laws Amendment Act 38 of 1997  
Labour Relations Act 66 of 1995  
National Credit Act 34 of 2005  
Occupational Health and Safety Act 85 of 1993  
Prescription Act 18 of 1943  
Prevention & Combating of Corrupt Activities Act 12 of 2004  
Prevention of Organised Crime Act 121 of 1998  
Promotion of Access to Information Act, No 2 of 2000  
Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000  
Protected Disclosures Act 26 of 2000  
Protection of Constitutional Democracy against Terrorist and Related Activities Act 33 of 2004  
Protection of Personal Information Act 4 of 2013  
Regulation of Interception of Communications and Provision of Communication related Information Act 70 of 2002  
Skills Development Act 97 of 1998  
Skills Development Levies Act 9 of 1999  
Tax Administration Act 28 of 2011  
Trade Marks Act 194 of 1993  
Unemployment Insurance Act 63 of 2001  
Unemployment Insurance Contributions Act 4 of 2002  
Value Added Tax Act 89 of 1991

## 5. RECORDS WE HOLD IN ORDER TO TRADE

Records relating to the private body:

Records relating to commercial, financial, and professional interests of the private body, including but not limited to its client database, fee structures, commercial contracts with third parties and its business plans, systems, procedures and statutory records.

Personal records:

Records of personal information of present, past and prospective employees, officers and owners of the private body.

Client records:

Records of clients of the private body containing personal information, commercial and financial information pertaining to contemplated, existing and past transactions, information on agreements, proposals and intellectual and other property of clients.

Other records:

Records held by the private body pertaining to other parties, including without limitation, financial records, correspondence, contractual records, records provided by other parties and records that third parties have provided which relate to contractors and suppliers.

## 6. RECORDS NOT AUTOMATICALLY AVAILABLE

No records are automatically available but may be requested in accordance with the procedures prescribed in terms of the ACT.

The private body will consider all such requests received and decide whether or not access to the record will be granted based on inter alia the confidentiality surrounding the said record.

## 7. HOW TO REQUEST ACCESS TO A RECORD

The requester must complete Form 2 of Annexure A to the Regulations and submit this form together with a request fee if applicable, to the information officer. Form 2 is available on the website of the Information Regulator at <http://www.inforegulator.org.za> or on request from the information officer.

The form must be submitted to the information officer at his physical or email address.

Details required on the form:

Provide sufficient particulars to enable the information officer to identify the record/s requested and to identify the requester.

Indicate which form of access is required.

Specify a postal address or email of the requester.

Describe the right that the requester is seeking to exercise or protect. Provide an explanation of why the requested record is required for the exercise or protection of that right.

If in addition to a written reply, the requester wishes to be informed of the decision on the request in any other manner, state that manner and the necessary particulars to be informed in the other manner.

If the request is made on behalf of another person, submit proof of the capacity in which the requester is making the request (this proof must be to the satisfaction of the information officer).

Please note that the successful completion and submission of an access request form does not automatically allow the request or access to the requested record. PAIA makes provision for certain grounds upon which a request for access to information may be refused.

## 8. COST OF REQUEST

The information officer to whom the request is made will notify the requester in writing to pay the prescribed request fee, if any, before processing the request. No request fee is payable for personal records of the requester.

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

A requester is required to pay the prescribed fee of R140 before a request will be processed. VAT will be added to the fees if the private body is a VAT vendor.

If the preparation of the record requested requires more than six hours, a deposit shall be paid of not more than one third of the access fee which would be payable if the request were granted.

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 the fees have been paid.

## 9. COST OF ACCESS

a. Photocopy/printed black & white copy of A4-size page: R2 per page or part thereof.

- b. Printed copy of A4-size page: R2 per page or part thereof.
- c. Copy in a computer-readable form on a flash drive provided by the requester: R40 or on a compact disc provided by the requester: R40 or on a compact disc provided to the requester: R60.
- d. Transcription of visual images per A4-size page: Service to be outsourced. Will depend on quotation from service provider.
- e. Copy of visual images: Service to be outsourced. Will depend on quotation from service provider.
- f. Transcription of an audio record, per A4-size page: R24.
- g. Copy of an audio record on a flash drive provided by the requester: R40 or on a compact disc provided by the requester: R40 or on a compact disc provided to the requester: R60.
- h. To search for and prepare the record for disclosure for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation: R145 but not exceeding R435 in total.
- i. Deposit required if the search exceeds 6 hours: One third of the amount per request calculated in terms of items a to g.
- j. Postage, email or any other electronic transfer: Actual expense, if any.

## 10. PROCESSING OF PERSONAL INFORMATION

The private body processes records relating to existing and potential suppliers, shareholders, members, partners, contractors, service providers, officers, staff and clients in order to trade and to adhere to laws. No personal information is sold.

The private body may transfer personal information to recipients outside South Africa and will comply with the conditions for the transborder flow of personal information as provided for in section 72 of the Protection of Personal Information Act 4 of 2013 (POPIA).

Reasonable and appropriate measures are taken to keep personal information secure. However, we cannot guarantee the absolute security of it.