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Registration Number of Company: 2003/098331/23

**NAME OF COMPANY: WORLDWIDE TAX SOLUTIONS**

**MANUAL**

**in terms of**

**Section 51 of**

**The Promotion of Access to Information Act**

**2/2000**

**(the "ACT")**

## **INDEX**

**1. Introduction to your company and the type of business:**

**WORLDWIDE TAX SOLUTIONS**

**2. Contact Details**

**3. The ACT and Section 10 Guide (Section 51(1) (b)) please note that this clause is mandatory to be included in all S 51 manuals as is.**

**4. Applicable Legislation (Section 51 (1) (c))**

**5. Schedule of Records (Section 51 (1) (d))**

**6. Form of Request (Section 51 (1) (e))**

**7. Any other Information (Section 51 (1) (f)) e.g. Prescribed Fees, organogram, etc.**

## **1. INTRODUCTION**

Worldwide Tax Solutions is a Tax and Accounting Firm. We are an authorised tax practitioner and professional accounting services provider. Our SARS practice number is PR0006733

## **2. COMPANY CONTACT DETAILS**

Directors: Mrs TB Seaton

Mr CH Seaton

Office Manager: Mrs CE Snyman

Postal Address: Postnet Suite 10127 Private Bag x7005 Hillcrest 3650

Street Address: 1B Pioneer Road Kloof 3610

Telephone Number: 0317673430/ 0317642889

Fax Number: 0866582292

Email: [teresa@worldwidetax.co.uk](mailto:teresa@worldwidetax.co.uk)

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### **3. THE ACT**

- 3.1** 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.
- 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 paragraphs 6 and 7 of the Act.
- 3.3** 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:	<a href="http://www.sahrc.org.za">www.sahrc.org.za</a>

A requester who seeks access to records containing personal information on that requester is not required to pay a fee. All other requests must pay the required request fees.

1. The head of Worldwide Tax Solutions will notify the requester of the requirement to pay the prescribed fee (if any) before further processing the request
2. The fee that must be paid to Worldwide Tax Solutions is R50. The requester may lodge an application to the court against the payment of the required fee
3. After the head of Worldwide Tax Solutions has made a decision on the request, the requester must be notified in the required form
4. If the request is granted then a further access fee may be payable for the search, retrieval, reproduction and preparation of the record that has been requested as well as any time in excess of the prescribed hours to do so

#### Photocopies, printed pages

The fee for a copy of the manual is R1.10 for every A4-size page or thereof.

The fee for every photocopy of an A4-size page or part thereof is R1.00

The fee for every printed copy of an A4-size page or part thereof for and record held on computer, electronically or in machine-readable format is R0.75

#### Electronically stored and machine-readable formats

The fee for a copy of any electronic record shall be R70.00 per compact required to provide that data.

#### Visual images and records

The fee for the transcription of visual images is R40.00 per A4-size page part thereof.

The fee for the reproduction of any visual images is R60.00

#### Audio records

The fee for the transcription of audio records is R60.00 per A4-size page part thereof.

The fee for the reproduction of any audio record is R30.00

#### Retrieval of record

The rate per hour or part thereof to search for and prepare the record which is request for disclosure is R30.00

#### Postage

Postage costs for the distribution of the requested record will only be payable when said record must be posted to the requester.

#### Section 51 (1)(f) - Other information as may be prescribed

The Minister of Justice and Constitutional Development has not made any regulations in this regard.

#### Section 51 (3) – Availability of the manual

This manual is available for inspection at Worldwide Tax Solutions free of charge. Copies are made available with the South African Human Rights Commission, in the Gazette.

#### Section 51 (1)(b) - Section 10 Guide on how to use the Act

Section 10 of the Act requires the South African Human Rights Commission (SAHRC) to publish a Guide containing information reasonably required by a person wishing to exercise or protect any right in terms of this Act.

#### 4. APPLICABLE LEGISLATION.

<u>No</u>	<u>Ref</u>	<u>Act</u>
1	No 61 of 1973	Companies Act
2	No 98 of 1978	Copyright Act
3	No 55 of 1998	Employment Equity Act
4	No 95 of 1967	Income Tax Act
5	No 66 of 1995	Labour Relations Act
6	No 89 of 1991	Value Added Tax Act
7	No 37 of 2002	Financial Advisory and Intermediary Services Act
8	No 75 of 1997	Basic Conditions of Employment Act
9	No 69 of 1984	Close Corporations Act
10	No 25 of 2002	Electronic Communications and Transactions Act
11	No 2 of 2000	Promotion of Access of Information Act
12	No 30 of 1996	Unemployment Insurance Act

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## **5. Schedule of Records (Section 51 (1) (d))**

i) Records which are available without a person having to request access in terms of the Act Section 52 (2)

1. General description of our competencies, activities and prior work.

(ii) Records which are available to a person who requests access

1. Administration: Lease agreements; maintenance contracts; software licenses; insurance policies, administration expenses
2. Human Resources: employment contracts and records; remuneration records
3. Financial: Annual Financial Statements; Annual Budget
4. Operations: Minutes of meetings; Policies; Rules and procedures
5. Company policies

### **COMPANIES ACT RECORDS**

- Documents of incorporation/CIPC Records
- Memorandum and Articles of Association
- Records relating to the appointment of directors/ auditor/ secretary/ Public officer and other officers

### **FINANCIAL RECORDS**

- Annual Financial Statements
- Tax Returns
- Accounting Records
- Banking Records
- Invoices
- Sale Agreements
- Lease Agreements
- Expenses Accounts

### **INCOME TAX RECORDS**

- PAYE Records
- All other statutory compliances

### **PERSONNEL DOCUMENTS AND RECORDS**

- Employment contracts
- Disciplinary records
- Salary records
- Disciplinary code
- Leave records
- Seta Records
- Training Records
- Training Manuals

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## **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](http://www.sahrc.org.za).
- 6.2** Address your request to the Head of the Company (CEO).
- 6.3** Provide sufficient details to enable the COMPANY to identify:
  - (a) The record(s) requested;
  - (b) The requester (and if an agent is lodging the request, proof of capacity);
  - (c) The form of access required;
  - (d) (i) The postal address or fax number of the requester in the Republic;  
(ii) If the requester wishes to be informed of the decision in any manner (in addition to written) the manner and particulars thereof;
  - (e) 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. PRESCRIBED FEES**

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

- 7.1** A requestor is required to pay the prescribed fees (R50.00) 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](http://www.sahrc.org.za).