

TAXSPACE (PTY) LTD

Registration number: 2021/560888/07

PAIA Manual

Promotion of Access to Information Act 2 of 2000

Prepared in terms of section 51 of PAIA and incorporating section 51(1)(c) information required under POPIA

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1. List of Acronyms and Abbreviations

CEO	Chief Executive Officer
DIO	Deputy Information Officer
IO	Information Officer
Minister	Minister of Justice and Correctional Services
PAIA	Promotion of Access to Information Act 2 of 2000, as amended
PAIA Regulations	Regulations Relating to the Promotion of Access to Information, 2021 (GN R757 of 27 August 2021, GG 45057)
POPIA	Protection of Personal Information Act 4 of 2013, as amended
POPIA Regulations	Regulations Relating to the Protection of Personal Information, 2018, as amended
Regulator	Information Regulator (South Africa)
Republic	Republic of South Africa
SARS	South African Revenue Service
Taxspace	Taxspace (Pty) Ltd, registration number 2021/560888/07

2. Purpose of PAIA Manual

This PAIA Manual is published in terms of section 51 of PAIA. It is useful for the public to:

- understand how Taxspace processes records and personal information;
- check the categories of records held by Taxspace that are available without a person having to submit a formal PAIA request;
- have a sufficient understanding of how to make a request for access to a record of Taxspace, by providing a description of the subjects on which Taxspace holds records and the categories of records held on each subject;
- know the description of the records of Taxspace which are available in accordance with any other legislation;
- access the contact details of the Information Officer who will assist the public with the records they intend to access;
- know how to use the Guide published by the Information Regulator on how to use PAIA, and how to obtain access to it;

- know whether Taxspace processes personal information, the purpose of processing of personal information, and the description of the categories of data subjects and of the information or categories of information relating thereto;
- know the recipients or categories of recipients to whom the personal information may be supplied;
- know if Taxspace has planned to transfer or process personal information outside the Republic, and the recipients or categories of recipients to whom the personal information may be supplied;
- know whether Taxspace has appropriate security measures to ensure the confidentiality, integrity, and availability of the personal information which is to be processed.

This manual also includes the information required by section 51(1)(c) of PAIA in respect of POPIA. It sets out how data subjects can exercise their rights under sections 23 and 24 of POPIA. In line with section 25 of POPIA, requests under sections 23 and 24 are dealt with through the PAIA request procedure, with the additions set out in section 9 of this manual.

Taxspace is a private body for the purposes of PAIA. All requests for access to records will be dealt with in line with PAIA, POPIA, and the regulations made under both Acts.

This manual is available in English.

3. About Taxspace

3.1 Company details

Full name	Taxspace (Pty) Ltd
Trading name	Taxspace
Registration number	2021/560888/07
Principal place of business	57 Main Road, Paarl, Western Cape, 7646, South Africa
Postal address	57 Main Road, Paarl, Western Cape, 7646, South Africa
Website	https://taxspace.app
General contact	contact@taxspace.app
Information Officer contact	information-officer@taxspace.app

3.2 Nature of business

Taxspace operates a software-as-a-service planning tool built for financial planners, financial advisers, and paraplanners in South Africa. The platform provides calculator tools and client-facing reports that financial professionals use as part of their advice process.

The current feature set includes:

- ITA34 Tax Tool
- Lump Sum Tax Calculator (Retirement and Withdrawal types, using the SARS aggregation method)
- Loan Repayment Calculator
- Property Transfer Cost Calculator
- Investment Comparison Tool
- Section 14 Transfer Tool

Taxspace forms part of the PROpulsion ecosystem. PROpulsion members access Taxspace at a discounted rate.

4. Information Officer

Under section 51(1)(a) of PAIA, the head of a private body is the person formally responsible for the duties placed on a private body. Under section 56 of POPIA, the same person serves as Information Officer for the purposes of POPIA. See section 17 for defined terms.

4.1 Designated Information Officer

Name	Francois Adriaan Du Toit
Position	Founder and Information Officer
Postal address	57 Main Road, Paarl, Western Cape, 7646
Physical address	57 Main Road, Paarl, Western Cape, 7646
Email	information-officer@taxspace.app
Telephone	[to be completed]

The email address information-officer@taxspace.app is the dedicated channel for all requests relating to PAIA, POPIA, privacy, and data subject rights.

4.2 Deputy Information Officers

Taxspace has not appointed any Deputy Information Officers as at the date of this manual. The Information Officer carries out all functions and duties personally.

If Deputy Information Officers are appointed in future, this manual will be updated to reflect their details.

4.3 Registration with the Information Regulator

Taxspace is in the process of registering the Information Officer with the Information Regulator of South Africa in line with section 55 of POPIA. The registration will be submitted alongside this PAIA manual. Once registration is complete, this manual will be updated with the registration reference.

5. Guide on How to Use PAIA and Access the Guide

The Information Regulator has, in terms of section 10(1) of PAIA as amended, updated and made available a revised Guide on how to use PAIA ("the Guide"), in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA.

The Guide is available in each of the official languages of South Africa and in braille.

The Guide contains the description of:

- the objects of PAIA and POPIA;
- the postal and street address, phone number, and electronic mail address of the Information Officer of every public body and every Deputy Information Officer designated in terms of section 17(1) of PAIA and section 56 of POPIA;
- the manner and form of a request for access to a record of a public body and access to a record of a private body;
- the assistance available from the Information Officer of a public body and from the Information Regulator in terms of PAIA and POPIA;
- all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging an internal appeal, a complaint to the Regulator, and an application with a court;
- the provisions of sections 14 and 51 of PAIA requiring a public body and a private body, respectively, to compile a manual;
- the provisions of sections 15 and 52 of PAIA providing for the voluntary disclosure of categories of records;
- the notices issued in terms of sections 22 and 54 of PAIA regarding fees to be paid in relation to requests for access; and
- the regulations made in terms of section 92 of PAIA.

Members of the public may inspect or make copies of the Guide from the offices of public and private bodies, including the office of the Regulator, during normal working hours.

The Guide can also be obtained:

- upon request from the Information Officer;
- from the website of the Information Regulator at <https://info regulator.org.za>.

A copy of the Guide is available in English, for public inspection at the principal place of business of Taxspace during normal office hours. Copies of the Guide in the other official languages of South Africa are available directly from the Information Regulator at <https://info regulator.org.za>.

The contact details of the Information Regulator are:

Body	Information Regulator (South Africa)
Postal address	P.O. Box 31533, Braamfontein, Johannesburg, 2017
Physical address	JD House, 27 Stiemens Street, Braamfontein, Johannesburg, 2001
Telephone	010 023 5200
General email	enquiries@info regulator.org.za
PAIA complaints	PAIAComplaints@info regulator.org.za
POPIA complaints	POPIAComplaints@info regulator.org.za
Website	https://info regulator.org.za

6. Records held by Taxspace

This section describes the categories of records held by Taxspace. Inclusion in this list does not mean that all records will be made available on request. Access to any record is always subject to the grounds for refusal set out in Chapter 4 of Part 3 of PAIA.

6.1 Records available without a formal PAIA request

In terms of section 52(1) of PAIA, Taxspace makes the following records available without a person having to submit a formal request:

Category of records	Type of record	Available on website	Available on request
Public-facing information	Information about the platform, features, and pricing	Yes	Yes

Category of records	Type of record	Available on website	Available on request
Terms of Use	Legal terms governing use of the Taxspace platform	Yes	Yes
Privacy Policy	Privacy notice describing the processing of personal information	Yes	Yes
Operator Agreement	Agreement governing Taxspace's role as Operator for adviser firms	Yes	Yes
PAIA Manual	This manual	Yes	Yes

These records are published on the Taxspace website. Printed copies are available from the Information Officer on request, free of charge for the document itself. A reasonable reproduction fee may apply, as set out in Annexure D.

6.2 Records available on formal PAIA request

The records below are held by Taxspace and may be requested in terms of PAIA. The list is descriptive, not exhaustive.

Subject category	Categories of records held
Company records	Memorandum of incorporation, share register, director and officer records, statutory registers, resolutions, minutes of meetings.
Financial records	Annual financial statements, management accounts, ledgers, invoices, payment records, banking records, tax returns and supporting schedules.
Tax and SARS records	Income tax returns, VAT returns (if applicable), PAYE records, tax clearance documents, SARS correspondence.
Employee records	Employment contracts, payroll records, leave records, performance records, disciplinary records, statutory submissions (UIF, SDL, WCA), training records.
Adviser and firm account records	Account registration data, billing records, support correspondence, contracts with adviser firms.
Platform activity records	System audit logs and access logs generated by the platform, including login records, records of data updates made by users, and the audit trail for user invites. These are retained for 30 days and held primarily for security, fraud detection, and regulatory compliance. Where these logs contain personal information of a data subject, they are subject to a section 23 of POPIA access

Subject category	Categories of records held
	request by that data subject. In all other respects they are operational records and are not generally disclosed.
Client data held on behalf of advisers	Personal information of end clients captured by advisers in the Taxspace platform. Taxspace processes this data as Operator on behalf of the relevant adviser firm. See section 10 for how requests for this data are handled.
Operational records	Internal policies, procedures, standard operating documents, IT and security records, vendor and supplier contracts.
Marketing and communications	Mailing list records, marketing campaign records, website analytics, social media records.
Legal records	Contracts with suppliers and partners, correspondence with legal advisers, intellectual property records, regulatory correspondence.
Product and development records	Source code, technical documentation, change logs, incident records, design and product specification documents. These are commercial information of Taxspace and are protected under section 68 of PAIA.

6.3 Records held under other legislation

In line with section 51(1)(d) of PAIA, the following are the main records Taxspace keeps under other South African legislation:

Legislation	Records held
Companies Act 71 of 2008	Statutory records, financial statements, registers, resolutions, returns to the CIPC.
Income Tax Act 58 of 1962	Income tax records, supporting schedules, SARS correspondence.
Value-Added Tax Act 89 of 1991	VAT records and returns (if registered).
Tax Administration Act 28 of 2011	Records required to support tax compliance and SARS audits.
Basic Conditions of Employment Act 75 of 1997	Employment records, working time records, leave records.
Labour Relations Act 66 of 1995	Records relating to employment relationships and disciplinary processes.
Employment Equity Act 55 of 1998	Employment equity records (where applicable).

Legislation	Records held
Unemployment Insurance Act 63 of 2001	UIF declarations and payment records.
Skills Development Levies Act 9 of 1999	SDL records (where applicable).
Compensation for Occupational Injuries and Diseases Act 130 of 1993	COIDA records and submissions.
Protection of Personal Information Act 4 of 2013	Records of processing activities, data subject requests, security incident logs.
Electronic Communications and Transactions Act 25 of 2002	Records relating to electronic communications and transactions.
Consumer Protection Act 68 of 2008	Records relating to consumer transactions, where applicable.

7. Processing of personal information

This section sets out the information required under section 51(1)(c) of PAIA, read with POPIA.

7.1 Roles under POPIA

Taxspace acts in two different roles under POPIA, depending on which personal information is being processed. See section 17 for defined terms.

Operator: For all personal information of end clients captured by adviser firms inside the Taxspace platform, Taxspace acts as Operator on behalf of the relevant adviser firm, which is the Responsible Party. Adviser firms determine the purpose and means of processing. Taxspace only processes this data on their instructions and under the Operator Agreement.

Responsible Party: For personal information of adviser firms, their staff, and other users who hold an account with Taxspace, Taxspace acts as Responsible Party. Taxspace determines the purpose and means of processing this data.

7.2 Purpose of processing

Taxspace processes personal information for the following purposes:

- to provide the Taxspace platform and its features to account holders;
- to register and administer adviser, firm, and support staff accounts;
- to authenticate users and protect the security of the platform;
- to bill and collect payment from adviser firms;
- to provide customer support and respond to queries;

- to improve the platform and develop new features, using anonymised and aggregated data only, in line with the Privacy Policy;
- to comply with legal obligations under South African law;
- to protect the rights, property, and safety of Taxspace, its users, and third parties.

7.3 Categories of data subjects and personal information

Categories of data subjects	Personal information that may be processed
Financial planners, financial advisers, and paraplanners with a Taxspace account	Name, surname, contact details, professional registration details, firm details, account credentials, billing information.
Administrative and support staff at adviser firms with a Taxspace account	Name, surname, contact details, role at firm, account credentials.
End clients of adviser firms (processed by Taxspace as Operator only)	Name, surname, identity number, date of birth, contact details, income and tax details, retirement fund balances, transfer amounts, and other financial information captured by the adviser for the purpose of the calculator tools.
Employees, contractors, and service providers of Taxspace	Name, contact details, identifying information, employment or engagement records.
Visitors to the Taxspace website	Browser and device information, IP address, usage information.

Taxspace does not store payment card details. All payment card data is handled and stored by the payment processor (PayFast) under PCI DSS Level 1 certification.

Taxspace does not process biometric data, health information, or other special personal information as defined in POPIA.

7.4 Recipients and categories of Operators

Category of personal information	Recipients or categories of recipients
End-client personal information (where Taxspace acts as Operator)	The adviser firm that captured the data (as Responsible Party).
Account information of advisers and firms	Authorised employees and contractors of Taxspace, on a need-to-know basis.

Category of personal information	Recipients or categories of recipients
Personal information processed through service providers	Technology service providers acting as Operators of Taxspace under written agreement. These currently include providers in the following categories: cloud hosting, database, and file storage; authentication and identity management; email delivery and business email; payment processing; error monitoring and platform observability; customer support tooling; workflow automation and notifications; accounting and invoicing; and email marketing.
Records requiring professional advice	Lawyers, accountants, and auditors of Taxspace, where reasonably required.
Records requested by authorities	Regulators and law enforcement agencies where required by law.
Any personal information	Any party with the data subject's specific consent.

Taxspace maintains written agreements with each of its Operators. These agreements require the Operator to apply appropriate security safeguards and to process personal information only on Taxspace's documented instructions.

Taxspace does not publish a list of named sub-Operators in this manual. A list of current sub-Operators is available from the Information Officer on request.

7.5 Planned transborder flows of personal information

The primary database holding personal information processed by Taxspace is hosted in South Africa.

Some technology service providers process or store certain categories of personal information outside South Africa, primarily in the European Union. Other providers (for example those used for customer support tooling, workflow automation, business email, and accounting) operate on global cloud infrastructure that may include other jurisdictions.

Where personal information is transferred outside South Africa, Taxspace ensures the conditions in section 72 of POPIA are met. This is done through binding contractual arrangements with the relevant service providers, requiring them to apply protections substantially similar to those required by POPIA.

7.6 Information security measures

Taxspace takes appropriate, reasonable technical and organisational measures to ensure the confidentiality, integrity, and availability of personal information. These measures include:

- encryption of personal information in transit (using TLS) and at rest;

- secure password storage using industry-standard hashing and salting through a dedicated authentication service;
- role-based access controls within the platform, restricting access to the level appropriate to each user's role;
- logging of platform activity, including login records and records of data updates, with logs retained for 30 days;
- data resilience through the underlying cloud infrastructure, which provides redundancy across storage devices;
- monitoring of security advisories and dependency vulnerabilities, with safeguards updated as new risks are identified;
- hosting with a cloud provider that holds recognised security certifications, including ISO 27001 and SOC 2;
- staff confidentiality obligations;
- written agreements with Operators that require equivalent security measures.

7.7 Security compromise notification

Where Taxspace acts as Responsible Party, and there are reasonable grounds to believe that personal information has been accessed or acquired by an unauthorised person, Taxspace will, in line with section 22 of POPIA, notify the Information Regulator and the affected data subject as soon as reasonably possible after discovery of the compromise.

Where Taxspace acts as Operator on behalf of an adviser firm, and there are reasonable grounds to believe that end-client personal information held in the platform has been accessed or acquired by an unauthorised person, Taxspace will notify the relevant adviser firm (as Responsible Party) immediately on becoming aware of the compromise, so that the adviser firm can carry out its own section 22 of POPIA notification duties.

7.8 Automated decision-making

Section 71 of POPIA gives a data subject the right not to be subject to a decision that is based solely on the automated processing of personal information intended to provide a profile of the data subject.

Taxspace's calculator tools produce calculation outputs based on the inputs supplied by the adviser. These outputs are not decisions made by Taxspace about a data subject. Decisions about an end client are made by the adviser, who exercises their own professional judgement. Taxspace does not make automated decisions about data subjects within the meaning of section 71 of POPIA.

Taxspace does not use artificial intelligence or machine learning features that process personal information for profiling purposes.

7.9 Retention of personal information

Taxspace retains personal information only for as long as is necessary to fulfil the purpose for which it was collected, or for as long as is required by law. The principal retention periods are:

Category	Retention period
Adviser firm account data	Duration of the contractual relationship. On cancellation, retained for a further 90 days to allow the adviser firm to export their data, after which it is deleted or anonymised.
End-client data held on behalf of an adviser firm	Determined by the adviser firm as Responsible Party. Deleted on the adviser firm's instructions, or on cancellation of the adviser firm's account in line with the period above.
Site visitor logs	30 days.
Application and platform activity logs	30 days.
Billing and tax records	5 years (as required under South African tax law), held in the accounting system.
Marketing list records	Until the data subject unsubscribes or asks for their information to be deleted.

8. How to request access under PAIA

8.1 The required form

Under section 53(1) of PAIA, a request for access to a record held by Taxspace must be made on a form that substantially corresponds with Form 2 of Annexure A to the PAIA Regulations. A copy of Form 2 is reproduced in Annexure A to this manual. The current version is also available on the Information Regulator's website at <https://info regulator.org.za>.

Form 2 is available from the Information Officer on request, free of charge.

8.2 Where to send your request

Completed Form 2 requests must be sent to the Information Officer:

For the attention of	Francois Adriaan Du Toit, Information Officer
Email (preferred)	information-officer@taxspace.app
Postal address	57 Main Road, Paarl, Western Cape, 7646

8.3 What your request must contain

Under section 53(2) of PAIA, your request must:

1. provide sufficient particulars to allow the Information Officer to identify the record and to identify you as the requester;
2. indicate the form of access you require (for example, a copy, an inspection of the original, or a transcript);
3. specify a postal address, email address, or fax number in the Republic of South Africa;
4. identify the right that you are seeking to exercise or protect, and explain why the requested record is required for the exercise or protection of that right;
5. if you are making the request on behalf of another person, submit proof of the capacity in which you are acting, to the reasonable satisfaction of the Information Officer.

8.4 Assistance with your request

Taxspace is committed to providing reasonable assistance to requesters. If you are unable to read or write, or if you have a disability that prevents you from completing Form 2, you may make the request orally. The Information Officer will reduce your oral request to writing on Form 2 and give you a copy.

If you are unsure how to identify the record or how to describe the right you wish to exercise or protect, the Information Officer will provide reasonable assistance to help you formulate your request.

8.5 Processing time and extensions

Under section 56 of PAIA, the Information Officer will respond to your request within 30 days from the date the request is received. The outcome of the request and any fees payable will be communicated on a form that substantially corresponds with Form 3 of Annexure A to the PAIA Regulations. A copy of Form 3 is reproduced in Annexure B to this manual.

Under section 57 of PAIA, the 30 day period may be extended by up to a further 30 days where:

- the request is for a large number of records, or requires a search through a large number of records, and complying within the original 30 days would unreasonably interfere with the activities of Taxspace;
- the request requires a search for records held at another office of Taxspace and the records cannot reasonably be obtained within the original 30 days;
- consultation with another body is required and cannot reasonably be completed within the original 30 days; or

- the requester consents to the extension in writing.

If the period is extended, the Information Officer will notify you in writing in line with section 26(3) of PAIA. The notice will state the reasons for the extension, the period of the extension, and your right to lodge a complaint with the Information Regulator or to apply to a court against the extension, and the procedure for doing so.

9. POPIA requests by data subjects

POPIA gives data subjects specific rights to access their own personal information and to ask that it be corrected or deleted. In line with section 25 of POPIA, requests for access under section 23 are dealt with using the PAIA request procedure set out in section 8, with the additions below. Requests under section 24 and section 11(3) are dealt with as set out in this section.

All POPIA requests should be sent to information-officer@taxspace.app or to the postal address in section 4.

9.1 Right to confirm whether personal information is held (section 23 of POPIA)

A data subject may ask Taxspace to confirm, free of charge, whether Taxspace holds personal information about that data subject. Taxspace will respond to such a confirmation request without charging a fee.

A data subject may also ask for a record or description of the personal information held, including details of all third parties who have or have had access to the information. This further request is dealt with under the PAIA request procedure set out in section 8, including any applicable fees.

9.2 Right to correction, deletion, or destruction (section 24 of POPIA)

A data subject may ask Taxspace to:

- correct or delete personal information that is inaccurate, irrelevant, excessive, out of date, incomplete, misleading, or obtained unlawfully; or
- destroy or delete a record of personal information that Taxspace is no longer authorised to retain.

Such a request must be made on a form that substantially corresponds with Form 2 of the POPIA Regulations (Request for Correction or Deletion of Personal Information or Destroying or Deletion of Record of Personal Information). A copy of POPIA Form 2 is reproduced in Annexure C to this manual.

In line with the POPIA Regulations as amended, this request may also be submitted by email, post, hand delivery, fax, SMS, or WhatsApp, provided that the request contains the information set out in Annexure C. Where a request is made orally, Taxspace will record the request and make the recording or a transcript available to the data subject on request.

Within 30 days of receipt of the request, Taxspace will notify the data subject of the action taken. Taxspace will, as soon as reasonably practicable after receiving such a request:

- correct, delete, or destroy the information as requested;
- provide the data subject with credible evidence in support of the information if Taxspace believes the information is correct;
- where Taxspace and the data subject cannot agree, and if the data subject so requests, attach to the information an indication that a correction has been requested but not made; or
- notify the data subject of the action taken.

There is no fee for a request under section 24 of POPIA.

9.3 Right to object to processing (section 11(3) of POPIA)

A data subject may object, on reasonable grounds relating to that data subject's particular situation, to the processing of their personal information. A data subject may at any time object to processing of personal information for the purposes of direct marketing.

Such an objection must be made on a form that substantially corresponds with Form 1 of the POPIA Regulations (Objection to the Processing of Personal Information), or in any other form that contains the same information. The objection may be submitted by email, post, hand delivery, fax, SMS, WhatsApp, or by telephone, provided that the objection is recorded by Taxspace and the recording or a transcript is made available to the data subject on request.

There is no fee for an objection under section 11(3) of POPIA.

9.4 Proof of identity

Before responding to a request under sections 23, 24, or 11(3) of POPIA, Taxspace will take reasonable steps to verify the identity of the data subject. This is to protect the data subject's information from being disclosed to an unauthorised person.

9.5 Fees for POPIA requests

Confirmation under section 23(1)(a) of POPIA, requests under section 24, and objections under section 11(3), are all free of charge. For a request under section 23(1)(b) for a record or description of personal information, the fees set out in section 12 of this manual apply.

10. Request handling for end-client data (Operator role)

Taxspace processes personal information of end clients on behalf of adviser firms. In doing so, Taxspace acts as an Operator under POPIA. The adviser firm is the Responsible Party for that data and is responsible for deciding how the data is processed.

Summary for end clients of adviser firms

If you want to access, correct, or delete personal information held by Taxspace on behalf of your adviser firm, you should direct your request to that adviser firm.

Your adviser firm is the Responsible Party for your data. Taxspace can only act on instructions from the adviser firm.

10.1 What Taxspace will do if an end client contacts us directly

If an end client of an adviser firm contacts Taxspace directly with a request relating to their personal information, Taxspace will:

- confirm, where appropriate and where the relevant adviser firm can be identified, that Taxspace processes data on behalf of the adviser firm;
- direct the end client to the relevant adviser firm to submit the request to that firm as the Responsible Party;
- notify the adviser firm of the request, if Taxspace can reasonably identify which firm holds the relationship;
- act on any instructions received from the adviser firm in line with the Operator Agreement.

10.2 Direct disclosure

Taxspace will not disclose end-client personal information directly to the end client without instruction from the relevant adviser firm, unless required to do so by law.

10.3 Acting on adviser firm instructions

Where an adviser firm instructs Taxspace to provide, correct, or delete end-client personal information in order to respond to a section 23 or section 24 of POPIA request received by the adviser firm, Taxspace will assist the adviser firm to the extent required under the Operator Agreement and in line with applicable law.

10.4 Identifying the data subject

Taxspace does not maintain a direct relationship with end clients of adviser firms. As a result, Taxspace may not be able to confirm or deny whether it holds personal information about an end client without first verifying with the relevant adviser firm. Where this is the case, Taxspace will explain the position to the end client and direct them to their adviser firm.

11. Third party notification

If the record requested contains information about a third party, or about a third party's personal information, Taxspace is required under section 71 of PAIA to take reasonable steps to inform that third party of the request, within 21 days of receipt of the request.

The third party is given 21 days from the date of notification to:

- make written or oral representations to Taxspace as to why the request should be refused; or
- give written consent for the disclosure of the record.

After considering any representations or consent received, the Information Officer will decide whether to grant or refuse access to the record. Both the requester and the third party will be notified of the decision in writing.

Under sections 74 and 78 of PAIA, the requester or the third party may apply to a court for relief within 30 days of being notified of the decision.

12. Fees

The fees payable for access to a record are prescribed in Annexure B to the PAIA Regulations, published by the Minister of Justice and Correctional Services in Government Notice R757 of 27 August 2021 (Government Gazette 45057). The prescribed fees may be amended from time to time. The fees in force at the date of the request will apply. The current prescribed fees are set out in Annexure D.

12.1 Request fee

Other than for a personal request, a request fee must be paid before the request is processed. The current prescribed request fee for a private body is R140.00, as set out in Annexure D.

A personal request is a request by a data subject for records that contain personal information about that data subject. No request fee is payable for a personal request.

12.2 Access fee

If access is granted, an access fee is payable before access is given. The access fee covers the reasonable cost of:

- searching for and preparing the record (charged at R145.00 per hour, capped at R435.00 in total);
- reproducing the record in the form requested (see Annexure D for reproduction rates);
- any postage, courier, or transmission costs.

The Information Officer will provide a written estimate of the access fee on a form that substantially corresponds with Form 3 of the PAIA Regulations, before processing the request further.

12.3 Deposit

If the Information Officer believes, on reasonable grounds, that the search and preparation will take more than six hours, the requester may be required to pay a deposit of not more than one third of the access fee.

12.4 Payment

Banking details for payment of the request fee or access fee will be provided by the Information Officer once a fee becomes payable. Taxspace may add VAT to the prescribed fees where applicable.

13. Grounds for refusal

The Information Officer may refuse a request for access to a record on the grounds set out in Chapter 4 of Part 3 of PAIA. These grounds include:

- the mandatory protection of the privacy of a third party who is a natural person (section 63);
- the mandatory protection of commercial information of a third party (section 64);
- the mandatory protection of certain confidential information of third parties (section 65);
- the mandatory protection of the safety of individuals and the protection of property (section 66);
- the mandatory protection of records privileged from production in legal proceedings (section 67);
- the protection of the commercial activities of Taxspace, including trade secrets, financial, commercial, scientific, or technical information (section 68). This ground will be invoked in particular for Taxspace's source code, technical documentation, internal calculation logic, security information, and proprietary product designs;
- the protection of research information of Taxspace and third parties (section 69).

13.1 Public interest override

Despite any other ground for refusal listed above, section 70 of PAIA contains a mandatory disclosure provision. The Information Officer must grant a request for access to a record if disclosure of the record would reveal:

- evidence of a substantial contravention of, or failure to comply with, the law; or
- an imminent and serious public safety or environmental risk,

and the public interest in the disclosure of the record clearly outweighs the harm that disclosure would cause.

13.2 Frivolous or vexatious requests

In line with section 45 of PAIA, the Information Officer may refuse a request for access to a record where the request is manifestly frivolous or vexatious, or where the work required to process the request would substantially and unreasonably divert the resources of Taxspace.

13.3 Records not found or not existing

If the Information Officer is satisfied that a record does not exist, or cannot be found, the requester will be notified in writing in line with section 55 of PAIA. The notice will include a full account of the steps taken to find the record or to determine whether it exists.

13.4 Refusal notice

Where access is refused, the Information Officer will provide written reasons for the refusal and inform the requester of the right to lodge a complaint with the Information Regulator or to apply to a court for relief.

14. Complaints and remedies

Private bodies do not have an internal appeal process under PAIA. If you are dissatisfied with a decision of the Information Officer, you may either lodge a complaint with the Information Regulator or apply to a court for relief.

14.1 Complaint to the Information Regulator

If your request is refused, if the Information Officer fails to respond within the time periods set out in PAIA, or if you are dissatisfied with the decision of the Information Officer in any other respect, you may lodge a complaint with the Information Regulator.

The complaint must be made on a form that substantially corresponds with Form 5 of Annexure A to the PAIA Regulations, within 180 days of the decision or failure to act, unless the Regulator condones a later submission. Form 5 is available on the Information Regulator's website.

Body	Information Regulator (South Africa)
Postal address	P.O. Box 31533, Braamfontein, Johannesburg, 2017
Physical address	JD House, 27 Stiemens Street, Braamfontein, Johannesburg, 2001
PAIA complaints	PAIAComplaints@infoeregulator.org.za
POPIA complaints	POPIAComplaints@infoeregulator.org.za
Telephone	010 023 5200
Website	https://infoeregulator.org.za

14.2 Application to court

A requester or third party may also apply to court for appropriate relief in line with the provisions of PAIA. For the purposes of PAIA, a reference to an application to court includes an application to a Magistrate's Court designated for that purpose by the Minister.

15. Availability of this manual

A copy of this manual is available:

- on the Taxspace website at <https://taxspace.app>;
- at the principal place of business of Taxspace at 57 Main Road, Paarl, Western Cape, 7646, for inspection during normal business hours;
- to any person upon request from the Information Officer at information-officer@taxspace.app, upon the payment of a reasonable prescribed fee for reproduction; and
- to the Information Regulator upon request.

A fee for a copy of the manual, as contemplated in Annexure B of the PAIA Regulations, is payable per each A4-size photocopy made.

16. Updating of the manual

The Information Officer will review and update this manual at least once every 12 months, or sooner if there is a material change to the business, its structure, or its processing activities. The current version is set out on the cover page of this manual. Prior versions of the manual are retained internally by Taxspace.

17. Definitions

PAIA	The Promotion of Access to Information Act 2 of 2000, as amended.
PAIA Regulations	The Regulations Relating to the Promotion of Access to Information, 2021, published in Government Notice R757 of 27 August 2021 in Government Gazette 45057.
POPIA	The Protection of Personal Information Act 4 of 2013, as amended.
POPIA Regulations	The Regulations Relating to the Protection of Personal Information, 2018, as amended.
Information Officer	The head of a private body as defined in section 1 of PAIA, and as designated under section 56 of POPIA.
Information Regulator	The Information Regulator (South Africa) established under section 39 of POPIA.
Operator	A person who processes personal information for a Responsible Party in terms of a contract or mandate, without coming under the direct authority of that party, as defined in POPIA.
Personal Information	Information relating to an identifiable, living, natural person and, where applicable, an identifiable, existing juristic person, as defined in POPIA.
Personal Requester	A requester seeking access to a record that contains personal information about that requester.
Private body	As defined in section 1 of PAIA. Taxspace is a private body for the purposes of PAIA.
Record	Any recorded information, regardless of form or medium, in the possession or under the control of Taxspace, as defined in PAIA.
Requester	A person making a request for access to a record in terms of PAIA.
Responsible Party	The person who, alone or together with others, determines the purpose of, and means for, processing personal information, as defined in POPIA.
Data Subject	The person to whom personal information relates, as defined in POPIA.

Annexure A: PAIA Form 2

Request for access to record [Regulation 7]

NOTE:

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

TO: The Information Officer, Taxspace (Pty) Ltd

57 Main Road, Paarl, Western Cape, 7646

Email: information-officer@taxspace.app

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	
Telephone (work)	
Cellular	
Facsimile	

Full names of person on whose behalf request is made (if applicable)	
Identity Number (of person on whose behalf)	
Postal Address (of person on whose behalf)	
Street Address (of person on whose behalf)	
E-mail Address (of person on whose behalf)	
Telephone (work) (of person on whose behalf)	
Cellular (of person on whose behalf)	

Particulars of record requested

Provide full particulars of the record to which access is requested, including the reference number if known, 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.

Description of record or relevant part of the record	
Reference number, if available	
Any further particulars of record	

Type of record (Mark the applicable box with an "X")

Record is in written or printed form	
Record comprises virtual images (this includes photographs, slides, video recordings, computer-generated images, sketches, etc)	
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 (Mark the applicable box with an "X")

Printed copy of record (including copies of any virtual images, transcriptions and information held on computer or in an electronic or machine-readable form)	
Written or printed transcription of virtual images (photographs, slides, video recordings, computer-generated images, sketches, etc)	
Transcription of soundtrack (written or printed document)	
Copy of record on flash drive (including virtual images and soundtracks)	
Copy of record on compact disc (including virtual images and soundtracks)	
Copy of record saved on cloud storage server	

Manner of access (Mark the applicable box with an "X")

Personal inspection of record at registered address of private body (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)	
Postal services to postal address	
Postal services to street address	
Courier service to street address	
Facsimile of information in written or printed format (including transcriptions)	
E-mail of information (including soundtracks if possible)	
Cloud share / file transfer	
Preferred language (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)	

Particulars of right to be exercised or protected

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.

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	
--	--

Fees

A request fee must be paid before the request will be considered. You will be notified of the amount of the access fee to be paid. 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. If you qualify for exemption of the payment of any fee, please state the reason for exemption.

Reason for exemption	
-----------------------------	--

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

Postal address	Facsimile	Electronic communication (please specify)

Signed at _____ this ____ day of _____
20____

Signature of Requester / person on whose behalf request is made

For Official Use

Reference number	
Request received by (state name and surname of Information Officer)	
Date received	
Access fees	

Deposit (if any)	
-------------------------	--

Signature of Information Officer

Annexure B: PAIA Form 3

Outcome of request and of fees payable [Regulation 8]

NOTE:

- If your request is granted, the amount of the deposit, if any, is payable before your request is processed.
- The requested record (or portion of the record) will only be released once proof of full payment is received.
- Please use the reference number below in all future correspondence.

Reference number	
TO (name and address of requester)	
Your request dated	

You requested

Personal inspection of information at registered address of the private body is free of charge. You are required to make an appointment for the inspection of the information and to bring this form with you. If you then require any form of reproduction of the information, you will be liable for the fees prescribed in Annexure B to the PAIA Regulations.

OR you requested (mark the applicable box with an "X"):

Printed copies of the information (including copies of any virtual images, transcriptions and information held on computer or in an electronic or machine-readable form)	
Written or printed transcription of virtual images (photographs, slides, video recordings, computer-generated images, sketches, etc)	
Transcription of soundtrack (written or printed document)	
Copy of information on flash drive (including virtual images and soundtracks)	
Copy of information on compact disc (including virtual images and soundtracks)	
Copy of record saved on cloud storage server	

To be submitted (mark the applicable box with an "X")

Postal services to postal address	
Postal services to street address	
Courier service to street address	
Facsimile of information in written or printed format (including transcriptions)	
E-mail of information (including soundtracks if possible)	
Cloud share / file transfer	
Preferred language (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)	

Kindly note that your request has been (mark with an "X"):

Approved	Denied (reasons set out below)

Reasons for denial (if applicable)	
---	--

Fees payable with regard to your request

Item	Cost per A4-size page or part thereof / item	Number of pages / items	Total
Photocopy of A4-size page	R2.00		
Printed copy of A4-size page	R2.00		
Flash drive (provided by requester)	R40.00		
Compact disc (provided by requester)	R40.00		
Compact disc (provided to requester)	R60.00		

Item	Cost per A4-size page or part thereof / item	Number of pages / items	Total
Transcription of visual images, per A4-size page	Service outsourced. Depends on quotation from service provider		
Copy of visual images	Service outsourced. Depends on quotation from service provider		
Transcription of an audio record, per A4-size page	R30.00		
Copy of audio record on flash drive (provided by requester)	R40.00		
Copy of audio record on compact disc (provided by requester)	R40.00		
Copy of audio record on compact disc (provided to requester)	R60.00		
Search and preparation, per hour or part of an hour reasonably required (capped at R435.00 in total)	R145.00		
Postage, e-mail, or any other electronic transfer	Actual cost		
TOTAL			

Deposit payable (if search exceeds six hours)

Yes	No

Hours of search	
Amount of deposit (calculated on one third of total amount per request)	

The amount must be paid into the following bank account:

Name of bank	
---------------------	--

Name of account holder	
Type of account	
Account number	
Branch code	
Reference number	
Submit proof of payment to	

Signed at _____ this _____ day of _____
 20_____

Information Officer

Annexure C: POPIA Form 2

Request for correction or deletion of personal information or destroying or deletion of record of personal information [Regulation 3]

In terms of section 24(1) of the Protection of Personal Information Act 4 of 2013 (POPIA).

NOTE:

- Affidavits or other documentary evidence, as applicable, in support of the request may be attached.
- If the space provided in this form is inadequate, submit information as an Annexure to this form and sign each page.
- Complete as is applicable. Mark the appropriate box with an "X".

TO: The Information Officer, Taxspace (Pty) Ltd (Responsible Party)

57 Main Road, Paarl, Western Cape, 7646

Email: information-officer@taxspace.app

Particulars of the data subject

Full Names and Surname	
Identity Number	
Postal Address	
Street Address	
E-mail Address	
Telephone	
Cellular	
Fax Number	

Request for (mark the appropriate box with an "X")

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 which the responsible party is no longer authorised to retain	
--	--

Particulars of personal information to be corrected, deleted, or destroyed

Provide full particulars of the personal information to be corrected, deleted, or destroyed. If the provided space is inadequate, please continue on a separate page and attach it to this form.

Description of personal information	
Reasons for correction or deletion (for example, inaccurate, irrelevant, excessive, out of date, incomplete, misleading, obtained unlawfully, or no longer authorised to retain)	
Proposed correction (if applicable)	

Signed at _____ this _____ day of _____
20_____

Signature of data subject / designated person

Note: A separate form (POPIA Form 1, Objection to the Processing of Personal Information) applies to objections under section 11(3) of POPIA. POPIA Form 1 is available on the Information Regulator's website at <https://inforegulator.org.za>.

Annexure D: Prescribed fee schedule

The fees in this annexure are the prescribed fees for private bodies under Annexure B to the PAIA Regulations as at the date of this manual. They are sourced from Government Notice R757 of 27 August 2021 in Government Gazette 45057, as amended. The Minister of Justice and Correctional Services may amend the prescribed fees from time to time. The fees in force at the date of the request will apply. VAT may be added where applicable.

D.1 Request fee

Item	Amount
Personal requester (data subject requesting own personal information)	No fee
Request fee payable by every other requester	R140.00

D.2 Reproduction fees

Item	Amount
Photocopy of A4-size page or part thereof	R2.00
Printed copy of A4-size page or part thereof	R2.00
Copy in computer-readable form on flash drive (provided by requester)	R40.00
Copy in computer-readable form on compact disc (provided by requester)	R40.00
Copy in computer-readable form on compact disc (provided to requester)	R60.00
Transcription of visual images, per A4-size page	Service outsourced. Depends on quotation from service provider
Copy of visual images	Service outsourced. Depends on quotation from service provider
Transcription of an audio record, per A4-size page	R30.00
Copy of an audio record on flash drive (provided by requester)	R40.00

Item	Amount
Copy of an audio record on compact disc (provided by requester)	R40.00
Copy of an audio record on compact disc (provided to requester)	R60.00
Postage, e-mail, or any other electronic transfer	Actual cost

D.3 Search and preparation fee

Item	Amount
Search for and preparation of the record for disclosure, per hour or part of an hour reasonably required	R145.00
Maximum total search and preparation fee	R435.00

D.4 Deposit

Where the search and preparation will take more than six hours, a deposit of not more than one third of the access fee may be required.

Source: Annexure B to the Regulations Relating to the Promotion of Access to Information, 2021 (Government Notice R757 of 27 August 2021, Government Gazette 45057). The Information Regulator publishes the current fee structure at <https://inforegulator.org.za/paia-fees-structure-2/>. Verify against the current fees before applying.

Issued by:

Francois Adriaan Du Toit
 Founder and Information Officer
 Taxspace (Pty) Ltd

Date: [to be completed on signing]