Protection of Personal Information Policy

of

BBS ATTORNEYS INCORPORATED

Registration Number 2024/231167/21

“The Responsible Party”

Registered Information Officer:

Elzaan Smit

Version Control

The Responsible Party undertakes to review this policy regularly.

Version number	Summary of changes made
1	Policy implementation
2	Change to Registered Information Officer

Contents

2. Definitions

Data Subject means the person to whom personal information relates and can be a natural or legal person.

Personal Information means information relating to an identifiable, living, natural person, and where it is applicable, an identifiable, existing juristic person, including, but not limited to—

- information relating to the race, gender, sex, pregnancy, marital status, national, ethnic or social origin, colour, sexual orientation, age, physical or mental health, well-being, disability, religion, conscience, belief, culture, language and birth of the person;
- information relating to the education or the medical, financial, criminal or employment history of the person;
- any identifying number, symbol, e-mail address, physical address, telephone number, location information, online identifier or other particular assignment to the person;
- the biometric information of the person;
- the personal opinions, views or preferences of the person;
- correspondence sent by the person that is implicitly or explicitly of a private or confidential nature or further correspondence that would reveal the contents of the original correspondence;
- the views or opinions of another individual about the person; and
- the name of the person if it appears with other personal information relating to the person or if the disclosure of the name itself would reveal information about the person;
- Personal information concerning a child.

Third Party Operator means a person (natural or legal) who processes personal information for a responsible party in terms of a contract or mandate, without coming under the direct authority of that party.

3. Introduction

The Protection of Personal Information Act 4 of 2013 requires that we keep plans and process in place on how we process, store and share personal information. We respect our clients' right to privacy and endeavour to collect and use information minimally, transparently, and for the purpose for which it was collected. This Policy and supporting documents are written in easily understandable language so that it is practical in usable to a wide audience in the business.

The Responsible Party is committed to keeping information safe and secure, to provide persons with reasonable access to their information, and to give effect to the rights in terms of POPI. To this extent, we emphasise that only the necessary information is collected and used accordingly. The collection serves to protect legitimate legal interests and ensures that we can offer clients a service or product.

4. Application of this Policy

The obligations in this policy apply to The Responsible Party, its management, staff members, and representatives. Any Third Parties who The Responsible Party entrusts personal information to are also bound by the terms in this policy. It applies to all Personal Information gathered from Data Subjects.

5. Security Measures with regards to confidentiality of personal information

5.1 Purpose of Collection

The Responsible Party requires certain categories of information to ensure that clients receive high quality services and that client needs are met as they may require from time to time. The same goes for any partnerships, due diligence or other third-party interactions where personal information is gathered. Information may be collected for explicitly defined purposes or incidental to the function, activity or service of the Responsible Party or a third party that might be our service providers.

The purpose of collecting information includes, but is not limited to:

- Client onboarding and administration
- Correct and proper Invoicing
- Comply with the Financial Intelligence Centre Act, Legal Practice Act 28 of 2014
- To execute Client Mandates in respect of Legal Services to be rendered

The Responsible Party warrants that personal information will never be used for a reason that is not in line with what it was collected for. Should the purpose for which we collect information not be specified in this clause, the purpose will be communicated to you in writing and agreed to in our interactions with data subjects which might include varied and different parties.

5.2 Consent

Any information that we collect from data subjects will be with consent. The rule of thumb is if the business is collecting information from any person whether natural or legal it must obtain a signed Consent Form. Consent may be obtained from data subjects during introductory meetings, application forms, electronic media or ongoing interaction. It might also be via online website cookies or any other form of valid consent.

Where data subjects provide us with information, the need to do so willingly and voluntarily with the understanding that we require the information to pursue both our clients' legitimate interests as well as our own.

To carry on business and to protect or facilitate data subject interests, we require personal information from time to time and will treat it with utmost confidentiality. should a data subject at any time during the processing of their information object to same, they may withdraw consent by furnishing us with reasonable notice and in the prescribed form attached.

5.3 Information We Require

The Responsible Party collects different categories of information from data subjects depending on their needs and our agreements with them. We do not collect information that is unnecessary or irrelevant for the purpose specified. We strive to collect only the information that is necessary for us to deliver our service.

All other information as we are compelled to obtain, to ensure our compliance with FIC Act.

To the extent that we require information from data subjects we will generally collect the following information which includes but is not limited to:

- Natural person Full names, Identity Number, Passport number
- Registered Company name, Registration Number, Company documents, shareholders personal information and contact details
- Address details (physical, postal, registered address)
- SARS Income Tax Number
- Banking details
- Trust Deed, Trustees full names, address details, contact details

Please bear in mind that this is not an exhaustive list and we may at times require information that is not contained herein. We will inform data subjects as to the information we collect from them whenever practicable, whether such information is voluntary or mandatory, and what the consequences are if information (whether voluntary or mandatory) is not provided. Usually, if the information requested is not provided, we can only offer a limited service or no service at all.

5.4 Access to and Integrity of Information

The Responsible Party is committed to maintaining the integrity and accuracy of data subject information. To this extent, data subjects are reminded via consent forms that they may request access to their own information at any time and to request that we update or correct any information that may be outdated or incorrect.

We take reasonable and routine steps to ensure that the information we collect is up to date and accurate. Where information does not need to be updated to fulfil the purpose for which it was collected, such information will not be updated without the client's express request.

The Responsible Party provides for four categories of requestors for access to information:

- a person requesting his or her own information;
- a person requesting information for and on behalf of another person;
- a person requesting information about another person; or
- a public body that requests information in the public interest

Requestors must provide proof of identity and a Power of Attorney, where applicable, and fill in any prescribed form as may be required from time to time. The Responsible Party may request any other information to verify the requestor's identity.

5.5 Security of Information and Regular Monitoring

The safety and confidentiality of Data Subject information is of paramount importance to The Responsible Party and its staff. To this extent, The Responsible Party is committed to preventing unauthorized access, damage, loss of or destruction of personal information by ensuring that industry-appropriate and adequate security measures are implemented and persistently reviewed.

We do our best to identify risks both internally and externally, and to adapt accordingly we implement security systems with due regard to generally accepted information security practices.

The specific measures we have implemented are further elaborated on in: • BBS Staff Code of Conduct • Cyber Security Governance and Monitoring • Secure Data Storage Agreement with CrewTech Consult (Pty) Ltd – IT Service Provider

To support our security efforts we conduct regular monitoring of our personal information security measures, which entail:

Policy Review GAP Analysis Review File Sampling Staff training

5.6 Holding Periods

Information we collect on data subjects will not be held for longer than necessary, or if the purpose for which said information was collected has ultimately been fulfilled, or if the collected information has become obsolete.

Where no agreements, other laws or terms in this policy apply, a record of personal information will be kept for 7 (seven) years after the information was finished being processed, including usage for the specific purpose for which the information was collected originally.

We will destroy Records of Personal Information as soon as reasonably practicable, unless further retention is required by the laws mentioned above or agreed to between the parties.

For more information on durations of specific records, please refer to Annexure A to view our Record Retainment Policy.

5.7 Information Erasure

The Responsible Party will endeavour that information be destroyed, where reasonable, after its retention period has lapsed as set out in Annexure A.

Data Subjects have the right to obtain the erasure of their personal data without an undue delay if:

- the information is no longer necessary for the specified purpose it was collected for; or
- where the data subject withdraws consent in terms of this policy; or
- the collected personal information is inaccurate, irrelevant, excessive or incomplete.

If data subjects prefer for The Responsible Party to cease processing their information instead of deleting it, reasonable notice may be given to this effect following which we will immediately stop processing your information.

Notice in terms of erasure must be provided in the prescribed format of forms attached to this policy.

5.8 Direct Marketing

We will never process personal information for the purpose of direct marketing (or spam) unless Data Subjects:

- have consented to such processing; or
- had not previously refused consent; and if
- contact details were obtained in the context of providing them with our services; and if
- they were given reasonable opportunity to object to the direct marketing; or
- was already a data subject.

Security measures regarding an operator or person acting under authority

6.1 Disclosure of Information

The Responsible Party staff are regularly reminded that they have a confidentiality obligation towards data subjects who hold a Right to Privacy under the Constitution, and neither The Responsible Party nor its staff will disclose data subject information to a third party unless:

- we are required to do so by law; or
- the disclosure is necessary to enable us to perform our functions as per our clients' mandates; or
- it is vital to protecting the rights of the Responsible Party

6.2 Authority

In the event that information is to be disclosed to a third party, The Responsible Party will ensure that the third party receiving personal information is as committed to protecting your privacy and information as we are. We do this via obtaining a commitment form from the third party in written form where the third party agrees to keep information confidential and maintains security measures.

We disclose information to third parties such as:

- CrewTech Consult (Pty) Ltd – IT Service Provider, Cloud and Server Monitoring
- Co-Operative Computing (Pty) Ltd – Client File management and Accounting Service Provider
- Cloud server providers like Office 365
- LexisConvey, LexisKYC, Windeed (Conveyancing file management system)
- First National Bank Limited (Third Party Investment Management System – Section 86 (4) Investment Accounts

7. Data Breach Management

A Data Breach incident is an event that has caused or can potentially cause damage to our organisation's assets, reputation and / or personnel which includes our customers and any other personal information we process, store or share. A Data Breach can occur when there is intrusion, compromise and misuse of information by a party that does not have lawful access rights to the information that was compromised.

An Information Security Incident includes, but is not restricted to, the following;

- The illegitimate use of our systems for the processing, storage or sharing of data by any person.
- The transfer of personal information to persons who are not entitled to receive that information.
- The loss or theft of personal and/or classified data and information via any means, for example hacking or even attempted hacking.
- Unauthorised changes to personal information via our system hardware or software.
- Unauthorised disruption or denial of service to our system.

Where there are reasonable grounds to suspect that the personal information of a data subject has been breached (accessed, acquired, deleted or damaged by an unauthorised third party), we will:

- notify the data subject of such a breach in detail, as well as
- inform the information regulator as soon as reasonably possible after the breach is discovered.

Data breach communication to the data subject can be done in one of the following methods:

- Mailed to the data subject's last known physical or postal address;
- Sent by e-mail to the data subject's last known e-mail address;
- Placed in a prominent position on the website of the responsible party;
- Published in the news media; or
- As may be directed by the Regulator.

The communication must include enough information so that the data subject can take protective measures and should include:

- A description of the possible consequences of the breach;
- A description of the measures that the responsible party intends to take or has taken to address the security breach;
- A recommendation with regard to the measures to be taken by the data subject
- To mitigate the possible adverse effects of the breach; and
- If known to the responsible party, the identity of the unauthorised person who may have accessed or acquired the personal information.

Any data breaches experienced by Third Party Operators must be reported to the Responsible Party.

8. Prohibited Data Processing and Exemptions

Due to the nature of our business we may from time to time obtain data that is prohibited to enable us to offer our services and to comply with the laws applicable to our business. As such we aim to make use of the exemptions that the POPI Act provides in instances where the information is needed. We obtain consent for this personal information and may include but not be limited to:

- The religious or philosophical beliefs, race or ethnic origin, trade union membership, political persuasion, health or sex life or biometric information of a data subject; or
- The criminal behaviour of a data subject to the extent that such information relates to-
  - The alleged commission by a data subject of any offence; or
  - Any proceedings in respect of any offence allegedly committed by a data subject or the disposal of such proceedings.
- Personal information concerning a child.

9. Information Officer

The Responsible Party's Information Officer is responsible for:

- Ensuring information policies are reviewed, monitored, up to date and sufficient;
- Ensuring an Impact Assessment is done
- Ensuring the PAIA Manual is developed, monitored, maintained and available as prescribed (if applicable)
- Handling complaints or requests made in terms of this policy;
- Supporting this policy with relevant documentation;
- Ensuring POPI training or awareness is conducted;
- Backing up data;
- Reporting incidents and allocating security responsibilities; and
- Any other relevant information-related duty or responsibility.

The Responsible Party's Information Officer is Elzaan Smit, with Contact Number: **021 – 879 9997**, and E-Mail Address: **esmit@bbsattorneys.co.za**.

10. Personal Information Transfers outside South Africa

Due to the pervasive and widespread use of cloud technology and the disappearance of national borders in the broader context of the digital age we live in it is accepted that Personal Information of Data Subjects will almost always be transferred internationally. It is not always possible to pinpoint exactly in which country the cloud service is hosted as this may change from time to time as data centres operate internationally in several countries. It may well be the case that Personal Information is transferred to multiple countries.

The use of these services are required to be able to operate as a business, to stay competitive and to keep up to date with new digital technological innovation. We also require the use of these services to be able to provide clients with our services.

For all Data Subjects we obtain consent to transfer their information across borders and this is to be done before we do so.

The reasons or platforms we use to transfer Personal Information across borders are:

- Cloud services for data file storage such as Dropbox, OneDrive etc.
- Cloud server services for email.
- Proprietary software services and client CRM
- Rand Merchant Bank Limited (Forex transactions)

11. Prescribed Forms relating to the processing of personal information

For Data Subjects to exercise their rights in terms of their information we need to abide by the law. In this context there are certain prescribed forms by POPI to be used when interacting with data subjects. Please see attached the forms for general use.

Form 1- Objection to the processing of personal information

Form 2 - Request for correction or deletion of personal information or destruction or deletion of record of personal information

Form 4 - Request for data subject's consent to process personal information for Direct Marketing

12. POPI Awareness

The responsible Party conducts POPI awareness sessions with all staff or other consultants or contractors via awareness sessions. All previously mentioned persons will be required to have completed the POPI awareness training.

From time to time more in-depth POPI awareness sessions may be held with the Information Officers and Deputy Information Officers

Annexure A

Record Retainment Policy

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1. Companies Act, No 71 of 2008

The Companies Act, No 71 of 2008, consolidates and amends the law that relates to companies. This Act became effective on 1 May 2011 and should be read with the Companies Amendment Act, No 3 of 2011, and the Companies Regulations, 2011.

The Act expressly provides that records must be kept "in written form, or other form or manner that allows that information to be converted into written form within a reasonable time".

Document	Retention period
Reference: Section 24	
General rule for company records: Any documents, accounts, books, writing, records or other information that a company is required to keep in terms of the Act and other public regulation	7 years or longer (as specified in other public regulation)
Notice of Incorporation (Registration certificate)	Indefinite
Memorandum of Incorporation and alterations or amendments	Indefinite
Rules	Indefinite
Register of company secretary and auditors	Indefinite
Regulated companies (companies to which chapter 5, part B, C and Takeover Regulations apply) - Register of disclosures of person who holds beneficial interest equal to or in excess of 5% of the securities of that class issued	Indefinite
Notice and minutes of all shareholders meeting including: -Resolutions adopted -Document made available to holders of securities	7 years
Copies of reports presented at the annual general meeting of the company	7 years
Copies of annual financial statements required by the Act	7 years
Copies of accounting records as required by the Act	7 years
Record of directors and past directors, after the director has retired from the company	7 years
Written communication to holders of securities	7 years
Minutes and resolutions of directors' meetings, audit committee and directors' committees	7 years
Reference: Section 50	
Securities register and uncertificated securities register	Indefinite

Document	Retention period
Reference: Section 27(3)(b) and Regulation 10 Disclosure by intermediary	
Information provided to a consumer by an intermediary - - Full names, physical address, postal address and contact details; -Id number and registration number; -Contact details of public officer in case of a juristic person; -Service rendered; -Intermediary fee; -Cost to be recovered from the consumer; -Frequency of accounting to the consumer; -Amounts, sums, values, charges, fees or remuneration specified in monetary terms	3 years
Disclosure in writing of a conflict of interest by the intermediary in relevance to goods or service to be provided	3 years
Record of advice furnished to the consumer reflecting the basis on which the advice was given	3 years
Written instruction sent by intermediary to the consumer	3 years
Reference: Section 36(11)(b) and Regulation 11(6) Promotional competitions	

A person who conducts a promotional competition must retain: - full details, including identity or registration numbers, addresses and contact numbers of the promoter; - rules of promotional competition; - copy of offer to participate in promotional competition; - names and identity numbers of persons responsible for conducting the promotional competition; - full list of prizes offered in promotional competition; - a representative selection of materials marketing the promotional competition; - list of all instances when the promotional competition was marketed, including dates, medium used and places where marketing took place; - names and identity numbers of persons responsible for conducting the selection of prize winners in the promotional competition; - acknowledgement of receipt, identity number and the date of receipt of the prize by the prize winner; - declarations or affirmation that prize winners are not employees, directors, agents, or consultants who directly or indirectly controls or is controlled by the promoter or marketing service provider in respect of the promotional	3 years

2. Consumer Protection Act, No 68 of 2008

The Consumer Protection Act, No 68 of 2008, seeks to promote a fair, accessible and sustainable marketplace, to provide for improved standards of consumer information and to prohibit certain unfair marketing and business practices. The Act became effective on 31 March 2011 and should be read with the Consumer Protection Act Regulations. There are specific requirements for information to be kept by intermediaries, for auctions and promotional competitions.

competition, or the spouses, life partners, business partners or immediate family members; - basis of determining the prize winners; - summary describing the proceedings to determine the winners; - whether an independent person oversaw the determination of the prize winners; - the means by which the prize winners were announced and frequency; - list of names and identity numbers of prize winners; - list of dates when prizes were handed over to the prize winners; - steps taken by the promoter to contact the winner; - reasons for prize winner not receiving or accepting the prize and steps taken by promoter to hand over the prize	
Document Section 45 and Regulation 31 Auctions	
Written agreement that contains the terms and conditions upon which the auctioneer accepts the goods for sale.	3 years

3. Protection of Personal Information Act, 4 of 2013

The Protection of Personal Information Act, No 4 of 2013, aims to give effect to the constitutional right to privacy, by safeguarding personal information when processed by a responsible party, subject to justifiable limitations.

Section 14 of the Protection of Personal Information Act states that personal information must not be retained for any longer than is necessary to achieve the purpose for its collection. If there is no legal requirement to keep the information, it should be deleted. The Act therefore places an obligation on the person collecting the data to delete or remove it at a certain time.

Records of personal information must not be retained any longer than is necessary for achieving the purpose for which the information was collected or subsequently processed, unless:

a) retention of the record is required or authorised by law;
b) the responsible party reasonably requires the record for lawful purposes related to its functions or activities;
c) retention of the record is required by a contract between the parties thereto; or
d) the data subject or a competent person where the data subject is a child has consented to the retention of the record.

4. National Credit Act, No 34 of 2005

The public is protected by the National Credit Act, No 34 of 2005 ("NCA"), which aims to promote and advance the social and economic welfare of consumers by promoting a fair and transparent credit industry and assisting consumers to make more informed decisions before buying goods and services on credit. To ensure that this process occurs, certain documents must be retained.

Document	Retention period
Reference: National Credit Regulations, Regulation 55(1)(b)	
Records of registered activities to be retained by Credit Providers, in respect of each consumer: - application for credit; - application for credit declined; - reasons for decline of application for credit; - pre-agreement statement and quote; - documentation in support of steps taken in terms of section 81(2) of the Act; - record of payments made; and - documentation in support of any steps taken after default by consumer.	3 years from the earliest of the dates on which the registrant created, signed or received the document
Reference: National Credit Regulations, Regulation 55(1)(c)	
Records of registered activities to be retained by Credit Providers, in respect of operations: - record of income, expenses and cash flow; - credit transaction flows; and - management accounts and financial statements.	3 years from the earliest of the dates on which the registrant created, signed or received the document
Reference: National Credit Regulations, Regulation 17(1) Retention period applicable to credit bureau information	
Details and results of disputes lodged by the consumers	0.5 years
Enquiries	1 years
Payment Profile	5 years
Adverse classification of enforcement action	1 year
Adverse classification of consumer behavior	1 year
Debt restructuring	Until a clearance certificate is issued

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Civil court judgments	The earlier of 5 years or until the judgment is rescinded by a court or abandoned by the credit provider in terms of section 86 of the Magistrate's Court Act, 32 of 1944
Maintenance judgments	Until the judgment is rescinded by a court
Administration orders	5 years or until order is rescinded by court
Sequestration order	5 years or until rehabilitation order is granted
Rehabilitation orders	5 years
Reference: National Credit Regulations, Regulation 55(1)(d)	
Records of registered activities to be retained by Credit Bureaux, **1.** All documents relating to disputes, inclusive of but not limited to: - documents from the consumer; - documents from the entity responsible for disputed information; - documents pertaining to the investigation of the dispute; **2.** Correspondence addressed to and received from sources of information as set out in section 70(2) of the	3 years from the earliest of the dates on which the registrant created, signed or received the document
Act and Regulation 18(7) pertaining to issues of disputed information.	
Reference: National Credit Regulations, Regulation 55(1)(a)	

Records of registered activities to be retained by Debt Counsellors, in respect of each consumer - application for debt review; - copy of all documents submitted by the consumer; - copy of rejection letter (if applicable); - debt restructuring proposal; - copy of any order made by the tribunal and/or the court; and - copy of clearance certificate.	3 years from the earliest of the dates on which the registrant created, signed or received the document
Reference: National Credit Regulations, Regulation 56	
Records to be kept in terms of section 170 of the Act in respect of each consumer: - records of all applications for credit, credit agreements and credit accounts	3 years from the date of termination of the credit agreement; or, in the case of an application for credit that is refused or not granted for any reason, from the date of receipt of the application

5. Electronic Communication and Transaction Act, No 25 of 2002

The Electronic Communication and Transaction Act, No 25 of 2002, regulates electronic communication and prohibits the abuse of information. Certain principles are stated for the electronic collection of personal information and also the timeframe in which this information must be kept.

Document	Retention period
Reference: Section 51	
Personal information and the purpose for which the data was collected must be kept by the person who electronically requests, collects, collates, processes or stores the information	As long as information is used, and at least 1 year thereafter
A record of any third party to whom the information was disclosed must be kept for as long as the information is used	As long as information is used and at least 1 year thereafter
All personal data which has become obsolete	Destroy

6. Compensation for Occupational Injuries and Diseases Act, No 130 of 1993

The Compensation for Occupational Injuries and Diseases Act, No 130 of 1993, provides for compensation for disablement caused by occupational injuries or diseases sustained or contracted by employees in the course of their employment or for death by these injuries at their place of work.

The Act states that certain records that relate to the earnings should be retained.

Document	Retention period
Reference: Section 81(1) and (2)	
A register or other record of the earnings and other prescribed particulars of all the employees	4 years

7. Occupational Health and Safety Act, No 85 of 1993

The Occupational Health and Safety Act, No 85 of 1993, was enacted to provide for the health and safety of employees at work and for people using plant and machinery and working in other hazardous employment conditions. Certain documents have to be kept based on the Administrative Regulations.

Document	Retention period
Reference: Section 20(2)	
A health and safety committee shall keep record of each recommendation made to an employer in terms of issues affecting the health of employees and of any report made to an inspector in terms of the recommendation	3 years
Records of incidents reported at work (Annexure 1 of the General Administration Regulations, 2003)	3 years
Reference: Asbestos Regulations, 2001, Regulation 16(e) and (f)	
Records of assessments and air monitoring, and the asbestos inventory	Min of 40 years
Medical surveillance records	Min of 40 years
Reference: Hazardous Biological Agents Regulations, 2001, Regulation 9(1) and (2)	
Records of risk assessments and air monitoring results	40 years
Medical surveillance records	40 years
Reference: Hazardous Chemical Substance Regulations, 1995, Regulation 9	
Records of assessments and air monitoring	30 years
Medical surveillance records	30 years
Reference: Lead regulations, 2001, Regulation 10	
Records of assessments and air monitoring	40 years
Medical surveillance records	40 years
Reference: Noise Regulations (MOSA) Regulation 11	
All records of assessments and noise monitoring	40 years
All medical surveillance records, including the baseline audiogram of every employee	40 years

Employee relations are governed by a variety of legislation, including the Basic Conditions of Employment Act and the Labour Relations Act.

8. Basic Conditions of Employment Act, No 75 of 1997

The Basic Conditions of Employment Act, No 75 of 1997, states that various documents relating to employees should be kept for future reference.

Document	Retention period
Reference: Section 29(4)	
Written particulars of employee must be kept after termination of employment	3 years from the date of the last entry in the record.
Reference: Section 31	
Employee's name and occupation	3 years from the date of the last entry in the record.
Time worked by each employee	
Remuneration paid to each employee	
Date of birth of any employee under 18 years of age	
Any other prescribed information	

A reference exists that an employer who keeps records in terms of this section is not required to keep any other record of time worked and remuneration paid as required by any other employment law.

9. Employment Equity Act, No 55 of 1998

The Employment Equity Act, No 55 of 1998, provides for employment equity and applies to employers and employees. The Act has certain requirements with regard to the retention of certain documents.

Document	Retention period
Reference: Section 26	
An employer must establish and maintain records in respect of its workforce, its employment equity plan and other records relevant to its compliance with this Act.	5 years after expiry of plan
Employment Equity Regulations, 2014 Reference: Regulation 9(3)	
A designated employer must retain their Employment Equity Plan	
Reference: Section 21 Employment Equity Regulations, 2014 Reference: Regulation 10(9)	
A designated employer must submit a report to the Director General once every year. This report should be retained after submission to the Director General	4 years

10. Labour Relations Act, No 66 of 1995

The Labour Relations Act, No 66 of 1995, applies to employees, employers, trade unions and employers' organisations and provides a framework where the parties can collectively bargain regarding remuneration, basic conditions of service and other matters of importance.

Various records relating to the structures created in this Act have to be kept for future reference.

Document	Retention period
Reference: Section 53(4)	

Every Council must preserve the following documents in original or reproduced form: - books of account - supporting vouchers - income and expenditure statements - balance sheets - auditor's reports - minutes of its meetings (Reference: Section 54)	3 years from the end of the financial year to which they relate
Reference: Section 98(4)	
Registered trade unions and registered employers' organisation must preserve the following documents in original or reproduced form: - books of account - supporting vouchers - records of subscriptions or levies paid by its members - income and expenditure statements - balance sheets - auditor's reports	3 years from the end of the financial year to which they relate.
Reference: Section 99	
Registered trade unions and registered employers' organisation must keep a list of its members	Indefinite
Minutes of its meetings, in an original or reproduced form from the end of the financial year to which they relate	3 years
Registered trade unions and registered employers' organisation must keep the ballot papers for a period of three years from the date of every ballot	3 years
Reference: Section 205(1) and (2)	
Every employer must keep the records in their original form or a reproduced form that an employer is required to keep in compliance with any applicable: - collective agreement; - arbitration award; - determination made in terms of the Wage Act	3 years from the date of the event or end of the period to which they relate
Reference: Section 205(3)	
Employer must keep prescribed details of any strike, lock-out or protest action involving its employees	Indefinite
Schedule 8, Section 5	
Employers should keep records for each employee specifying the nature of any disciplinary transgressions, the actions taken by the employer and the reasons for the actions	Indefinite

11. Unemployment Insurance Act, No 63 of 2002

The Unemployment Insurance Act, No 63 of 2002, applies to all employers and workers, but not to:

e) Workers working less than 24 hours a month for an employer;
f) Learners;
g) Public servants;
h) Foreigners working on contract;
i) Workers who get a monthly State (old age) pension; or
j) Workers who only earn commission.

Domestic employers and their workers have also been included under the scope of the Act since 1 April 2003.

Document	Retention period
Reference: Section 56(2) (c)	
Employers must maintain personal records of each of their current employees in terms of - names; - identification numbers;	5 years

12. Tax Administration Act, No 28 of 2011

Section 29 of the Tax Administration Act (TAA), No 28 of 2011, contains the general record retention requirements for all Acts administered by the Commissioner (Schedule 1 of the South African Revenue Service Act, 1997) and states that a person must keep the records, books of account or documents that:

a) enable the person to observe the requirements of a tax Act;
b) are specifically required under a Tax Act or by the Commissioner by public notice; and
c) will enable the South African Revenue Service (SARS) to be satisfied that the person has observed these requirements.

Document	Retention period
Reference: Section 29(3)(a)	
Taxpayers that have submitted a return	5 years from date of submission
Reference: Section 29(3)(b)	
Taxpayers who were meant to submit a return, but haven't for that period	Indefinite, until the return is submitted – then the 5-year rule applies
Reference: Section 29(3)(c)	
Taxpayers who were not required to submit a return, but received income, had capital gains/losses or engaged in any other activity that is subject to tax or would be subject to tax but for the application of a threshold or exemption	5 years from the end of the relevant tax period
Reference: Section 32(a)	

A person who has been notified or is aware that the records are subject to an audit or investigation	In addition to the 5 year rule, records must be retained until the audit is concluded or the assessment or decision becomes final. In this regard the extended retention period will apply irrespective of whether the assessments have prescribed in terms of section 99.
Reference: Section 32(b)	
A person who has lodged an objection or appeal against an assessment or decision under the TAA	In addition to the 5 year rule, records must be retained until the audit is concluded or the assessment or decision becomes final

Form in which records may be retained

Aside from the general record retention requirements, taxpayers must also be aware of the form in which records must be retained. According to section 30 of the TAA, records can be kept:

a) in their original form in an orderly fashion at a safe place,
b) in any other form (including electronic) as may be prescribed by the SARS Commissioner in a public notice, or
c) in a form specifically authorised by a senior SARS official.

The SARS Commissioner published notice 787 to provide taxpayers with more detailed guidance regarding the retention of documents in electronic form. As a general matter, electronic records must be kept at a place physically located in South Africa. However, a senior SARS official may authorise for electronic records to be kept at a place physically located outside of South Africa if certain requirements are met. Additionally, records retained in an electronic format or computer software commonly recognised in South Africa are subject to less stringent requirements, for the purposes of the public notice.

13. Income Tax Act, No 58 of 1962

Document	Retention period
In addition to the records required in Chapter 4, part A of the Tax Administration Act, every employer must keep the records as indicated below	
Reference: 4th Schedule, para 14(2)	
In addition to the records required in section 29 TAA, in respect of each employee the employer shall keep a record showing (para 14(1)(a)-(d)): - amount of remuneration paid or due by him to the employee; - the amount of employees' tax deducted or withheld from the remuneration paid or due;	5 years from the date of submission of the return evidencing payment (i.e. EMP201)
Reference: 4th Schedule, para 14(3)	
In addition to the records required in section 29 Tax Administration Act, in respect of each employee the employer shall keep a record showing (para 14(1)(a)(-(d)): - amount of remuneration paid or due by him to the employee; - the amount of employees' tax deducted or withheld from the remuneration paid or due; - the income tax reference number of that employee; - any further prescribed information;	5 years from the date of submission of the return required by gazette (i.e. EMP501)
Reference: 6th Schedule, para 14(a) – (d)	
Notwithstanding the provisions of Part A of Chapter 4 of the Tax Administration Act, a registered micro business must only retain a record of: **(a**) amounts received by that registered micro business during a year of assessment;	5 years from date of submission or 5 years from end of the relevant tax year depending on type of transaction
(b) dividends declared by that registered micro business during a year of assessment; **(c)** each asset of that registered micro business as at the end of a year of assessment with a cost price of more than R10 000; and **(d)** each liability of that registered micro business as at the end of a year of assessment that exceeded R10 000.	

14. Value Added Tax Act, No 89 of 1991

Document	Retention period

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In addition to the records required in Chapter 4, part A of the Tax Administration Act, every vendor must keep the records as indicated below.	
Reference: Section 15(9)	
Where a vendor's basis of accounting is changed, the vendor shall prepare lists of debtors and creditors showing the amounts owing by the debtors and owing to the creditors at the end of the tax period immediately preceding the changeover period.	5 years from date of submission of the return
Reference: Section 16(2)	
Records of importation of goods and documents - bill of entry, or - other documents prescribed by the Custom and Excise Act; - proof that the VAT charge has been paid to SARS Section 16 refers to Section 55 of the VAT Act	5 years from date of submission of the return
Reference: Section 55(1)(a)	
Vendors are obliged to keep the following records: - record of all goods and services supplied by and to the vendor - the rate of tax applicable to the abovementioned supplies; and - invoices - tax invoices - credit notes - debit notes - bank statements - deposit slips - stock lists - paid cheques relating thereto	5 years from date of submission of the return
Reference: Interpretation Note 31 – 30 March 2013	
Documentary proof substantiating the zero rating of Supplies	5 years from date of submission of the return

Where a tax invoice or credit or debit note has been issued in relation to a supply by an agent or to an agent or a bill of entry as described in the Customs and Excise Act, the agent shall maintain sufficient records to enable the name, address and VAT registration number of the principal to be ascertained.	5 years from date of submission of the return

15. Transfer Duty Act, No. 40 of 1949

Document	Retention period
In addition to the records required to be kept by Chapter 4, part A of the Tax Administration Act, every auctioneer or person who has effected a sale (or other type of transfer) of property on behalf of some other person shall keep:	
Reference: Section 15(1)	
A record of the sale, including - a description of the property sold - the person by whom the property has been sold - the person to whom the property has been sold; and - the price paid for the property	5 years from date on which the sale was effected
Reference: SARS Transfer Duty Guide	
Other records to be kept by the abovementioned persons include: - signed transfer duty returns submitted to SARS - manual and/or eFiling receipts received from SARS regarding payment of the duty	5 years from date on which these records were submitted to, or received from SARS

16. Securities Transfer Tax Administration Act, No. 26 of 2007

Document	Retention period
In addition to the records required to be kept under section 29 of the Tax Administration Act, the below-mentioned persons must retain sufficient record of a security transfer in order to enable that person to observe the requirements of this Act and satisfy the Commissioner that the requirements of this Act have been met.	
Reference: Section 13(1)	

A 'member', 'participant' (as defined in section 1 of the Securities Transfer Tax Act, 2007) who has effected the transfer of a listed security A person to whom a listed security has been transferred.	5 years from date of transfer of the security
Reference: Section 13(2)	
A company or close corporation that issued an unlisted security must keep records of every transfer of an unlisted security issued by it. These records must be obtained from a person to whom an unlisted security is transferred, who is required to inform the aforementioned company of the transfer.	5 years from date of transfer of the security

17. Attorneys Act 53 of 1979 – Rules

Document	Retention period
Reference: Section 35.8.1	
All accounting records	5 years
All client files	5 years after last entry in client file

18. Legal Practice Act 28 of 2014 – Rules

Document	Retention period
Reference: Section 54.9.1	
All accounting records	5 years
All client files	7 years after last entry in client file

19. Financial Advisory and Intermediary Services Act, No.37 of 2002

Document	Retention period
Reference: Section 18	

An authorised financial services provider must, except to the extent exempted by the registrar keep the following documents: – known premature cancellations of transactions or financial products by clients of the provider; – complaints received together with an indication whether or not any such complaint has been resolved; – the continued compliance with the requirements referred to in section 8 of the Act; – cases of non-compliance with this Act, and the reasons for such noncompliance; and – the continued compliance by representatives with the requirements referred to in section 13(1) and (2) of the Act.	Min of 5 years after termination