

IMMK KAP (Pty) Ltd

# PAIA MANUAL

Prepared in terms of section 51 of the Promotion of Access to Information Act 2  
of 2000 (as amended)

DATE OF COMPILATION: 15/06/2025

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## 1. PURPOSE OF PAIA MANUAL

This PAIA Manual is useful for the public to:

- 1.1. View categories of records available without a formal PAIA request.
- 1.2. Understand how to request access to records and what subjects they cover.
- 1.3. Identify records available under other legislation.
- 1.4. Access contact details of the Information and Deputy Information Officers.
- 1.5. Learn how to obtain and use the PAIA Guide.
- 1.6. Know if personal information is processed, and for what purpose.
- 1.7. Understand what types of personal information are held and about whom.
- 1.8. Know who may receive personal information.
- 1.9. Check if information is transferred outside South Africa and to whom.
- 1.10. Confirm if adequate security measures are in place to protect personal information.

## 2. LIST OF ACRONYMS AND ABBREVIATIONS

|                    |                                                                    |
|--------------------|--------------------------------------------------------------------|
| <b>"CEO"</b>       | Chief Executive Officer                                            |
| <b>"DIO"</b>       | Deputy Information Officer                                         |
| <b>"IO"</b>        | Information Officer                                                |
| <b>"Minister"</b>  | Minister of Justice and Correctional Services                      |
| <b>"PAIA"</b>      | Promotion of Access to Information Act No. 2 of 2000 ( as amended) |
| <b>"POPIA"</b>     | Protection of Personal Information Act No.4 of 2013                |
| <b>"Regulator"</b> | Information Regulator; and                                         |
| <b>"Republic"</b>  | Republic of South Africa                                           |

## 3. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION

| Section    | Role / Information                | Details                                                                                                             |
|------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>3.1</b> | Company                           | <b>IMMK KAP (Pty) Ltd</b>                                                                                           |
|            | Physical Address                  | Wild Fig Business Park, Block A , Entrance 3, Unit 11,<br>1494 Cranberry Road, Honeydew, Johannesburg, South Africa |
|            | Postal Address                    | PO Box 1448, Honeydew 2040 Johannesburg, South Africa                                                               |
|            | Telephone                         | +27 11 794 2994                                                                                                     |
|            | Email                             | info@immk.co.za                                                                                                     |
|            | Website                           | www.immk-kap.co.za                                                                                                  |
| <b>3.2</b> | <b>Deputy Information Officer</b> |                                                                                                                     |
|            | Name                              | Ulrich Freiherr von Ketelhodt                                                                                       |
|            | Telephone                         | +27 82 925 0529                                                                                                     |
|            | Email                             | uvk@immk.co.za                                                                                                      |
| <b>3.2</b> | <b>Deputy Information Officer</b> |                                                                                                                     |
|            | Name                              | Chris Kollman                                                                                                       |
|            | Telephone                         | +27 82 775 2555                                                                                                     |
|            | Email                             | ck@immk.co.za                                                                                                       |

#### 4. GUIDE ON HOW TO USE PAIA

4.1. The Regulator, in terms of section 10(1) of PAIA (as amended), has updated and made available the revised Guide on How to Use PAIA (“the Guide”). The Guide is presented in a clear and accessible format, designed to assist any person wishing to exercise their rights as provided for in PAIA and POPIA.

4.2. The Guide includes the following information:

- A description of the objectives of PAIA and POPIA.
- The postal and physical addresses, telephone and e email addresses of:
- The Information Officer of every public body; and
- Every Deputy Information Officer of each public and private body designated in terms of section 17(1) of PAIA and section 56 of POPIA

4.3. The prescribed manner and form for submitting a request for:

- Access to a record of a public body, as contemplated in section 11; and
- Access to a record of a private body, as contemplated in section 50.

4.4 The assistance available from the Information Officer of a public body in terms of PAIA and POPIA.

4.5. The assistance available from the Regulator in terms of PAIA and POPIA.

4.6 All legal remedies available in respect of an act or omission relating to any right or duty imposed by PAIA and POPIA, including procedures for lodging:

- An internal appeal
- A complaint to the Regulator; and
- An application to a court against a decision by an Information Officer of a public body, an internal appeal decision, a decision by the Regulator, or a decision by the head of a private body.
- The provisions of sections 14 and 51, which require public and private bodies respectively to compile a PAIA manual, and how to access those manuals.
- The provisions of sections 15 and 52, relating to the voluntary disclosure of categories of records by public and private bodies.
- Notices issued in terms of sections 22 and 54 regarding applicable fees for requests for access to information.
- The regulations made under section 92.

4.7. Members of the public may inspect or obtain copies of the Guide at the offices of public and private bodies, including the office of the Regulator, during normal business hours.

4.8 The Guide is also available upon request from the relevant Information Officer and from the website of the Regulator: <https://infoeregulator.org.za/>

## **5. RECORDS HELD BY IMMK KAP**

### **5.1. Automatically Available Records**

**5.1.1.** As of now, the Information Regulator has not issued any notices specifying categories of records that are automatically available without the need to submit a formal PAIA request.

**5.1.2.** However, all information published on the **IMMK KAP** website is deemed automatically available and may be accessed freely by the public. Accessing this information does not require a PAIA application. The website can be visited at: [www.immk-kap.co.za](http://www.immk-kap.co.za)

### **5.2. RECORDS RETAINED IN TERMS OF OTHER LEGISLATION**

**IMMK KAP** is legally obligated to retain certain records in compliance with various statutory requirements. These records are maintained in accordance with numerous legislative frameworks, which include, but are not limited to, the following:

#### **General Business & Corporate Compliance**

- Companies Act 71 of 2008
- Income Tax Act 58 of 1962.
- Value Added Tax Act 89 of 1991
- Financial Advisory and Intermediary Services (FAIS) Act 37 of 2002
- Financial Intelligence Centre Act (FICA) 38 of 2001
- Electronic Communications and Transactions Act 25 of 2002

#### **Labour & Employment**

- Basic Conditions of Employment Act 75 of 1997
- Labour Relations Act 66 of 1995
- Employment Equity Act 55 of 1998
- Skills Development Act & Levies Act 9 of 1999
- Unemployment Insurance Act 63 of 2001
- Occupational Health and Safety Act 85 of 1993

#### **Information & Data Protection**

- Promotion of Access to Information Act (PAIA) 2 of 2000 – For your PAIA manual.
- Protection of Personal Information Act (POPIA)
- Protection of Information Act 84 of 1982
- Regulation of Interception of Communications Act

### 5.3 RECORDS AVAILABLE ONLY ON REQUEST TO ACCESS IN TERMS OF THE ACT [SECTION 51(1)(C)]

The following records are held by **IMMK KAP** and may be available upon request in terms of the Promotion of Access to Information Act. Access is not automatic and is subject to the provisions of the Act.

| CATEGORY                                      | RECORDS                                                                                                                                                                                                                                        |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Corporate &amp; Statutory Records</b>      | - Trust deeds, Memorandum of Incorporation (MOI), CIPC filings- Registers of directors, shareholders, and beneficial owners- Minutes and resolutions from board, shareholder, and general meetings- Compliance checklists and official filings |
| <b>Financial &amp; Accounting Records</b>     | - General ledger, subsidiary ledgers, trial balance- Annual financial statements and audit reports- Tax returns (Income Tax, VAT, PAYE)- Bank statements and reconciliations- Budgets, petty cash, invoices, and payment vouchers              |
| <b>Taxation &amp; Compliance</b>              | - Tax submissions and SARS correspondence- VAT201s, IRP5s, PAYE, UIF, SDL returns- Tax clearance certificates- Records of disputes, objections, and appeals                                                                                    |
| <b>Personnel &amp; Human Resources</b>        | - Employment contracts, payroll reports, leave and disciplinary records- Employee CVs and performance evaluations- Training records and certificates- IRP5 tax certificates and benefits documentation                                         |
| <b>Client &amp; Sales Records</b>             | - Engagement letters, tax computations, and working papers- Billing, invoicing, and payment records- Customer profiles and credit applications- CRM database and third-party client information                                                |
| <b>Legal, Contractual &amp; Insurance</b>     | - Shareholders' agreements, lease agreements, and NDAs- Service provider, contractor, and client contracts- Professional indemnity and business insurance policies- Insurance claim files and renewal documentation                            |
| <b>Procurement &amp; Vendor Records</b>       | - Supplier and contractor agreements- Standard terms and conditions for goods and services- Approved supplier and client lists                                                                                                                 |
| <b>Marketing &amp; Communications</b>         | - Brochures, newsletters, and promotional materials- Website content and email marketing campaigns- Social media content, scheduling, and analytics                                                                                            |
| <b>Risk, Audit &amp; Corporate Governance</b> | - Internal and external audit reports- Risk management frameworks and compliance plans- Corporate policies including data privacy, information security, and records retention                                                                 |
| <b>Health, Safety &amp; Environmental</b>     | - Workplace risk assessments and fire safety compliance- Environmental management plans and inspection reports- Incident and inquiry documentation                                                                                             |
| <b>Information Technology</b>                 | - Hardware and software asset inventories- Software licenses and user manuals- IT policies, service-level agreements (SLAs), and backup procedures- System documentation and project implementation plans                                      |
| <b>Intellectual Property</b>                  | - Branding assets such as logos, templates, and trademarks- Website content rights and copyrights- Software usage and licensing agreements                                                                                                     |
| <b>Corporate Social Responsibility (CSR)</b>  | - Schedules and records of CSR projects- Contracts and agreements with funded organizations- CSR reports, publications, and impact assessments                                                                                                 |

## 6. PROCESSING OF PERSONAL INFORMATION

### 6.1 Purpose of Processing Personal Information

IMMK KAP processes personal information to deliver professional services in the fields of taxation, accounting, corporate finance, and advisory.

The processing of personal data is essential for:

- Providing legal, tax and financial advice to clients
- Managing client relationships and fulfilling contractual obligations
- Complying with statutory obligations (e.g. SARS, FIC, CIPC, and other regulatory bodies)
- Managing employment and human resources within the organisation
- Performing due diligence, risk assessments, and compliance verification
- Invoicing, accounting, and internal administrative purposes.

All personal information is processed lawfully, in a reasonable manner that does not infringe on the privacy of the data subject.

### 6.2 Description of the Categories of Data Subjects and the Information Processed

| Categories of Data Subjects                | Personal Information that may be Processed                                                                                                                                 |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Clients / Customers</b>                 | Full name, identity or registration numbers, contact details, employment details, financial information, tax numbers, bank details                                         |
| <b>Employees</b>                           | Name, ID number, address, contact details, demographic information (e.g., race, gender), qualifications, employment history, tax and bank information, performance records |
| <b>Prospective Employees</b>               | CVs, qualifications, employment history, references, contact details                                                                                                       |
| <b>Service Providers / Vendors</b>         | Company name, registration number, VAT number, contact details, trade references, banking details                                                                          |
| <b>Directors / Shareholders</b>            | Full names, ID numbers, contact details, shareholding information, declarations of interest                                                                                |
| <b>Professional Advisors / Consultants</b> | Names, registration details, credentials, service agreements, bank details                                                                                                 |
| <b>Website Visitors / Enquirers</b>        | IP address, browser type, contact form details, location data (where applicable)                                                                                           |

### 6.3 The Recipients or Categories of Recipients to Whom the Personal Information May Be Supplied

| Category of Personal Information             | Recipients or Categories of Recipients                                        |
|----------------------------------------------|-------------------------------------------------------------------------------|
| Identity number and names (for verification) | South African Police Services (SAPS), Credit Bureaus                          |
| Qualifications, for validation               | South African Qualifications Authority (SAQA), Academic Institutions          |
| Tax numbers, financial details               | South African Revenue Service (SARS), Financial Institutions                  |
| Employment records, remuneration data        | Department of Labour, Payroll Service Providers                               |
| Registration and compliance documents        | Companies and Intellectual Property Commission (CIPC), FSCA, FIC              |
| Contact details and account information      | Auditors, IT and cloud service providers (under contract and confidentiality) |
| Client data for legal/contractual compliance | Legal representatives, regulators, or courts (where legally required)         |

## 6.4 PLANNED TRANSBORDER FLOWS OF PERSONAL INFORMATION

IMMK KAP may transmit personal information across South African borders in the following instances:

- Where clients or affiliated entities are located abroad and data transfer is necessary for the execution of a contract
- When using international cloud-based systems or software providers (e.g., for accounting, storage, CRM or payroll) under binding data protection agreements
- To comply with international legal or tax obligations
- Only where the foreign country has laws offering protection comparable to POPIA or where data subjects have consented to such transfers.

Such transfers are conducted in compliance with applicable data protection laws and safeguards, including data processing agreements and strict access controls.

## 7. AVAILABILITY OF THE MANUAL

### 7.1 Access to the Manual

A copy of this Manual is available:

- On our website at [www.immk-kap.co.za](http://www.immk-kap.co.za)
- At the head office of IMM KAP during normal office hours
- To anyone who requests it, subject to payment of a reasonable fee
- To the Information Regulator upon request

### 7.2 Copying Fee

**Standard fees** prescribed in the **Regulations under the Promotion of Access to Information Act (PAIA)** in South Africa, as outlined in **Annexure B** of the PAIA Regulations (Government Gazette No. 23119, as amended).

| Type of Record Requested                        | Fee (ZAR) |
|-------------------------------------------------|-----------|
| Photocopy of an A4-size page or part thereof    | R1.10     |
| Printed copy of an A4-size page or part thereof | R0.75     |
| Copy of a compact disc (CD)                     | R70.00    |
| Transcript of visual images, per A4-size page   | R40.00    |
| Copy of visual images                           | R60.00    |
| Transcript of audio record, per A4-size page    | R20.00    |
| Copy of an audio record                         | R30.00    |

## 8. UPDATING OF THE MANUAL

The head of a IMM KAP will on a regular basis update this manual.

*Issued by*

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**Ulrich von Ketelhodt**  
CEO of IMM KAP (Pty) Ltd