

**THE ORGANISATION UNDOING TAX ABUSE
MANUAL**

prepared in accordance with
Section 51 of The Promotion of Access to Information Act, 2000
("PAIA") and the Protection of Personal Information Act, 2013
("PoPIA")

**Company Registration Number:
2012/064213/08**

1. INTRODUCTION

The Organisation Undoing Tax Abuse (“OUTA”) is a proudly South African non-profit civil action organisation, comprising of and supported by people who are passionate about improving the prosperity of our nation. OUTA was established to challenge the abuse of authority, in particular the abuse of taxpayers’ money.

This manual is published on OUTA’s website at www.outa.co.za or alternatively, a copy can be requested from the IO or Deputy IO (see contact details in section 3).

2. LIST OF ACRONYMS AND ABBREVIATIONS

“CEO”	Chief Executive Officer
“IO”	Information Officer
“Minister”	Minister of Justice and Correctional Services
“OUTA”	Organisation Undoing Tax Abuse
“PAIA”	Promotion of Access to Information Act, 2 of 2000 and regulations as amended;
“POPIA”	Protection of Personal Information Act, 4 of 2013 and regulations as amended.
“Regulator”	Information Regulator (South Africa)
“Republic”	Republic of South Africa

3. PURPOSE OF PAIA MANUAL

- 3.1. This PAIA Manual is useful for the public to:
 - 3.1.1 check the categories of records held by a body which are available without a person having to submit a formal PAIA request;
 - 3.1.2 have a sufficient understanding of how to make a request for access to a record of the body, by providing a description of the subjects on which the body holds records and the categories of records held on each subject;

- 3.1.3 know the description of the records of the body which are available in accordance with any other legislation;
- 3.1.4 access all the relevant contact details of the Information Officer and Deputy Information Officer who will assist the public with the records they intend to access;
- 3.1.5 know the description of the guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;
- 3.1.6 know if the body will process 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;
- 3.1.7 know the description of the categories of data subjects and of the information or categories of information relating thereto;
- 3.1.8 know the recipients or categories of recipients to whom the personal information may be supplied;
- 3.1.9 know if the body has planned to transfer or process personal information outside the Republic of South Africa and the recipients or categories of recipients to whom the personal information may be supplied; and,
- 3.1.10 know whether the body has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is processed.

4. KEY CONTACT DETAILS

4.1. Executive Directors

Wayne Duvenage

Stefanie Fick

4.2. Non-Executive Directors

XXXXXXXXXXXXXXXXXXXX

4.3. Information Officer

Chief Executive Officer: Wayne Duvenage

4.4. **Deputy Information Officer**

Executive Director of Accountability Division: Stefanie Fick

4.5. **Postal Address:**

PO Box 2627

Northriding,

2162

4.6. **Street Address:**

Building 4, Boskruin Village Office Park

Cnr President Fouche & Hawken Road

Bromhof, 2188

4.7. **Telephone number:**

(087) 170 0639

4.8. **Fax number:**

N/A

4.9. **Email:**

General Queries: info@outa.co.za

Information Officer (IO): wayne.duvenage@outa.co.za

Deputy Information Officer: stefanie.fick@outa.co.za

5. CONTACT DETAILS OF THE INFORMATION REGULATOR

5.1 Information Regulator

The Information Regulator has taken over the function to regulate PAIA from the South African Human Rights Commission from the 30th of June 2021. The Information Regulator also regulates POPIA.

Contact details of the Information Regulator:

Postal Address	PO Box 3153, Braamfontein, Johannesburg, 2017
Physical Address	JD House, 27 Stiemens Street, Braamfontein, Johannesburg 2001
Telephone	+27 (0) 10 023 5200
Email	enquiries@infoeregulator.org.za
Website	https://www.justice.gov.za/infoereg

6. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE

6.1. The Regulator has, in terms of section 10(1) of PAIA, as amended, updated and made available the revised Guide on how to use PAIA (“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.

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

6.3. The aforesaid Guide contains the description of:

6.3.1 the objects of PAIA and POPIA;

6.3.2 access to the postal and street address, phone and fax number and, if available, electronic mail address of:

6.3.2.1 the Information Officer of every public body, and,

6.3.2.2 every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA¹ and section 56 of POPIA²;

6.3.3 the manner and form of a request for:

6.3.3.1 access to a record of a public body contemplated in section 11³; and

¹ Section 17(1) of PAIA- *For the purposes of PAIA, each public body must, subject to legislation governing the employment of personnel of the public body concerned, designate such number of persons as deputy information officers as are necessary to render the public body as accessible as reasonably possible for requesters of its records.*

² Section 56(a) of POPIA- *Each public and private body must make provision, in the manner prescribed in section 17 of the Promotion of Access to Information Act, with the necessary changes, for the designation of such a number of persons, if any, as deputy information officers as is necessary to perform the duties and responsibilities as set out in section 55(1) of POPIA.*

³ Section 11(1) of PAIA- *A requester must be given access to a record of a public body if that requester complies with all the procedural requirements in PAIA relating to a request for access to that record; and access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.*

- 6.3.3.2 access to a record of a private body contemplated in section 50⁴;
- 6.3.4 the assistance available from the IO of a public body in terms of PAIA and POPIA;
- 6.3.5 the assistance available from the Regulator in terms of PAIA and POPIA;
- 6.3.6 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:
 - 6.3.6.1 an internal appeal;
 - 6.3.6.2 a complaint to the Regulator; and,
 - 6.3.6.3 an application with a court against a decision by the information officer of a public body, a decision on internal appeal or a decision by the Regulator or a decision of the head of a private body;
- 6.3.7 the provisions of sections 14⁵ and 51⁶ requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;
- 6.3.8 the provisions of sections 15⁷ and 52⁸ providing for the voluntary disclosure of categories of records by a public body and private body, respectively;
- 6.3.9 the notices issued in terms of sections 229 and 54¹⁰ regarding fees to be paid in relation to requests for access; and,
- 6.3.10 the regulations made in terms of section 92¹¹.

⁴ Section 50(1) of PAIA- A requester must be given access to any record of a private body if-

- a) that record is required for the exercise or protection of any rights;
- b) that person complies with the procedural requirements in PAIA relating to a request for access to that record; and
- c) access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

⁵ Section 14(1) of PAIA- The information officer of a public body must, in at least three official languages, make available a manual containing information listed in paragraph 4 above.

⁶ Section 51(1) of PAIA- The head of a private body must make available a manual containing the description of the information listed in paragraph 5 above.

⁷ Section 15(1) of PAIA- The information officer of a public body, must make available in the prescribed manner a description of the categories of records of the public body that are automatically available without a person having to request access

⁸ Section 52(1) of PAIA- The head of a private body may, on a voluntary basis, make available in the prescribed manner a description of the categories of records of the private body that are automatically available without a person having to request access

⁹ Section 22(1) of PAIA- The information officer of a public body to whom a request for access is made, must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

¹⁰ Section 54(1) of PAIA- The head of a private body to whom a request for access is made must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

¹¹ Section 92(1) of PAIA provides that –“The Minister may, by notice in the Gazette, make regulations regarding-

- (a) any matter which is required or permitted by this Act to be prescribed;
- (b) any matter relating to the fees contemplated in sections 22 and 54;
- (c) any notice required by this Act;

- 6.4. Members of the public can inspect or make copies of the Guide from the offices of the public and private bodies, including the office of the Regulator, during normal working hours.
- 6.5. The Guide can also be obtained:
- 6.5.1. upon request to the Information Officer;
- 6.5.2. from the website of the Regulator (<https://www.justice.gov.za/infoereg/>).
- 6.6. A copy of the Guide is also available in the following official languages, for public inspection during normal office hours:
- English
 - Afrikaans
 - IsiZulu
 - Ndebele
 - Sepedi
 - Sesotho
 - Swati
 - Tsonga
 - Tswana
 - Venda
 - Xhosa

7. REASONS FOR ACCESS REFUSAL

- 7.1. OUTA is entitled to refuse a request for information.
- 7.2. The main grounds for OUTA to refuse a request for information relates to the:
- 7.2.1. mandatory protection of the privacy of a third party who is a natural person or a deceased person (section 63 of PAIA) or a juristic person, as included in the POPIA which would involve the unreasonable disclosure of personal

(d) uniform criteria to be applied by the information officer of a public body when deciding which categories of records are to be made available in terms of section 15; and

(e) any administrative or procedural matter necessary to give effect to the provisions of this Act.”

- information of that natural or juristic person;
- 7.2.2. mandatory protection of personal information and for disclosure of any personal information to, in addition to any other legislative, regulatory, or contractual agreements, comply with the provisions of the POPIA;
- 7.2.3. mandatory protection of the commercial information of a third party (section 64 of PAIA) if the record contains:
 - 7.2.3.1. trade secrets of the third party;
 - 7.2.3.2. financial, commercial, scientific, or technical information which disclosure could likely cause harm to the financial or commercial interests of that third party;
 - 7.2.3.3. information disclosed in confidence by a third party to OUTA if the disclosure could put that third party at a disadvantage in negotiations or commercial competition.
- 7.2.4. mandatory protection of confidential information of third parties (section 65 of PAIA) if it is protected in terms of any agreement;
- 7.2.5. mandatory protection of the safety of individuals and the protection of property (section 66 of PAIA); and/ or,
- 7.2.6. mandatory protection of records which would be regarded as privileged in legal proceedings (section 67 of PAIA).

- 7.3. The commercial activities (section 68 of PAIA) of a private body, such as OUTA, which may include:
 - 7.3.1. trade secrets of OUTA;
 - 7.3.2. financial, commercial, scientific, or technical information which disclosure could likely cause harm to the financial or commercial interests of OUTA;
 - 7.3.3. information which, if disclosed could put OUTA at a disadvantage in negotiations or commercial competition;
 - 7.3.4. a computer program which is owned by OUTA and which is protected by copyright; and/or
 - 7.3.5. the research information (section 69 of PAIA) of OUTA or a third party, if its disclosure would disclose the identity of OUTA, the researcher or the subject matter of the research and would place the research at a serious disadvantage.

7.4. Requests for information that are clearly frivolous or vexatious, or which involve an unreasonable diversion of resources shall be refused.

7.5. All requests for information will be assessed on their own merits and in accordance with the applicable legal principles and legislation.

If a requested record cannot be found or if the record does not exist, the Information Officer shall, by way of an affidavit or affirmation, notify the requester that it is not possible to give access to the requested record. Such a notice will be regarded as a decision to refuse a request for access to the record concerned for the purpose of PAIA. If the record should later be found, the requester shall be given access to the record in the manner stipulated by the requester in the prescribed form, unless the Information Officer refuses access to such record.

You will be notified in writing as required by PAIA as to whether your request for information has been approved or denied within 30 (Thirty) calendar days after receipt of a completed request.

8. APPLICABLE LEGISLATION

Where applicable to its operations, OUTA also retains records and documents in terms of the legislation described below. Unless disclosure is prohibited in terms of legislation, regulations, contractual agreement or otherwise, records that are required to be made available in terms of these acts shall be made available for inspection by interested parties in terms of the requirements and conditions of the specific Act; the below mentioned legislation and applicable internal policies and procedures, should such interested parties be entitled to such information. A person can request access by completing Form 2 as per the PAIA regulations (27 August 2021). The list is not exhaustive and may be amended as and when applicable.

No	Act
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1.	Income Tax Act 58 of 1962
2.	Labour Relations Act 66 of 1995
3.	Unemployment Insurance Act 30 of 1996
4.	Non-profit Organisations Act 71 of 1997
5.	Basic Conditions of Employment Act 75 of 1997
6.	Employment Equity Act 55 of 1998
7.	Promotion of Access to Information Act 2 of 2000
8.	Electronic Communications and Transactions Act 25 of 2002
9.	Companies Act 71 of 2008
10.	Protection of Personal Information Act 4 of 2013

9. SCHEDULE OF RECORDS OF OUTA WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

RECORDS AUTOMATICALLY AVAILABLE		
CATEGORY	SUBJECT	ACCESSIBILITY
Public Affairs	Annual Reports	Freely available on website www.oufa.co.za
	Media Releases	
	Position Papers	
	Public Presentations	
	Submissions to Government	
	Published Reports	
	Criminal Complaints submitted to the SAPS	
	Court Processes	
	Podcasts	
	Petitions	
	Supporter Registration Procedures	
	Newsletters	

10. PROTECTION OF PERSONAL INFORMATION

OUTA takes the privacy and protection of personal information very seriously and will only process personal information in accordance with the current South African privacy laws. Accordingly, the relevant personal information privacy principles relating to the processing thereof (including, but not limited to, the collection, handling, transfer, sharing, correction, storage, archiving and deletion) will be applied to any personal information processed by OUTA.

11. PROCESSING OF PERSONAL INFORMATION

11.1 OUTA will only process personal information for lawful purposes relating to OUTA's business if it is required to deliver or offer a service, provide a product, or carry out a transaction, if the following applies:

11.1.1 If the data subject has consented thereto;

11.1.2 If a person legally authorised by the data subject, the law, or a court, has consented thereto.

11.1.3 If it is necessary to conclude or perform under a contract,

11.1.4 If the law requires or permits it;

11.1.5 If it is required to protect or pursue the data subject, OUTA, or a third party's legitimate interest.

12. THE PURPOSE OF PROCESSING OF PERSONAL INFORMATION

12.1. OUTA processes personal information for a variety of purposes, including but not limited to the following:

12.1.1 to provide OUTA products, goods and services which may include payroll and HR services;

12.1.2 to market OUTA projects, news, and services;

12.1.3 to respond to enquiries and complaints;

12.1.4 to comply with legislative, regulatory, risk and compliance requirements (including directives, sanctions, and rules), voluntary- and involuntary codes of conduct and industry agreements or to fulfil reporting requirements and information requests;

- 12.1.5 to conduct market and behavioural research, including scoring and analysis to determine if the data subject qualifies for products and services or to determine a credit or insurance risk;
- 12.1.6 to develop, test, and improve products and services;
- 12.1.7 for historical, statistical, and research purposes (market segmentation);
- 12.1.8 to process payment instruments;
- 12.1.9 to create, manufacture, and print payment advice.
- 12.1.10 to enable OUTA to deliver news, documents, or notices;
- 12.1.11 for security, identity verification, and to check the accuracy of the personal information;
- 12.1.12 to communicate and to carry out instructions and request;
- 12.1.13 for stakeholder satisfaction surveys, and promotional materials;
- 12.1.14 to enable the data subject to take part in and make use of value-added services;
- 12.1.15 to assess OUTA's insurance risks; and/ or
- 12.1.16 for any other related purposes.

13. CATEGORIES OF DATA SUBJECTS AND PERSONAL INFORMATION PROCESSED BY OUTA

Categories of data subjects and personal information processed by OUTA include the following:

CATEGORIES OF DATA SUBJECTS	PERSONAL INFORMATION PROCESSED
Supporters and potential supporters	Full names and initials
	Marital status
	National origin
	Age
	Language
	Birthplace
	Education
	Relevant financial history
	Identifying numbers (identity number,

	passport number or supporter number)
	E-mail address; physical address (residential address, work address or your physical location); telephone number
	Biometric information (fingerprints, signature, or voice)
	Race; gender; sex; pregnancy status; ethnic origin; social origin; colour; sexual orientation
	Physical health; mental health; well-being disability; religion; belief; conscience; culture
	Medical history; criminal history; employment history
	Personal views, preferences, and opinions
	Another's views or opinions about you.
Service Providers	Service Providers personal information
	Personal information of service provider representatives

CATEGORIES OF DATA SUBJECTS	PERSONAL INFORMATION PROCESSED
Employees	Employee personal information
	Employee medical information
	Employee disability information
	Employee Pension and Provident Fund Information
	Employee contracts
	Employee performance records
	Payroll records
	Electronic access records
	Physical access records
	Training records
	Employment history
Job applicants	Curriculum vitae and application forms
	Background checks

14. OBTAINING PERSONAL INFORMATION

- 14.1 OUTA collects personal information from 3rd parties that are directly integrated with OUTA's software platform(s).
- 14.2 OUTA collects information about the data subject based on their use of OUTA campaigns, services or service channels (website).
- 14.3 OUTA collects information about data subjects based on how they engage or interact with OUTA such as via our support desk, emails, letters, telephone calls and surveys.
- 14.4 OUTA collects personal information from completed forms (contact and billing information).
- 14.5 If the law requires OUTA to do so, OUTA will ask for a data subject's consent before collecting personal information about a data subject or a data

subject's employees from third parties.

- 14.6 The third parties from whom OUTA may collect personal information include, but are not limited to, the following:
 - 14.6.1 OUTA's partners, the data subject's employer directly, any of OUTA's other Bureau or channel partners and any connected companies, subsidiary companies, its associates, cessionary, delegates, assigns, affiliates or successors in title and/ or appointed third parties (authorised agents, partners, contractors and suppliers) for any of the identified purposes;
 - 14.6.2 A data subject's spouse, dependents, partners, employer and other similar sources;
 - 14.6.3 People the data subject has authorised to share the personal information (a person that makes a travel booking on behalf of the data subject or a medical practitioner for insurance purposes);
 - 14.6.4 Attorneys, tracing agents, debt collectors and other persons that assist with the enforcement of agreements;
 - 14.6.5 Payment processing services providers, merchants, banks and other persons that assist with the processing of payment instructions (EFT transaction partners);
 - 14.6.6 Insurers, brokers, other financial institutions or other organisations that assist with insurance and assurance underwriting, the providing of insurance and assurance policies and products, the assessment of insurance and assurance claims, and other related purposes;
 - 14.6.7 Law enforcement and fraud prevention agencies and other persons tasked with the prevention and prosecution of crime;
 - 14.6.8 Regulatory authorities, industry ombudsman, governmental departments, local and international tax authorities;
 - 14.6.9 Trustees, Executors or Curators appointed by a court of law;
 - 14.6.10 OUTA's service providers, agents and sub-contractors (couriers and other persons OUTA uses to offer and provide products and services);
 - 14.6.11 Courts of law or tribunals.

15. SHARING OF PERSONAL INFORMATION

- 15.1 In general, OUTA will only share personal information if any one or more of the following apply:
- 15.1.1 If the data subject has consented to thereto;
 - 15.1.2 If it is necessary to conclude or perform under a contract;
 - 15.1.3 If the law requires it; and/ or
 - 15.1.4 If it is necessary to protect or pursue the data subject's, OUTA's or a third party's legitimate interest.
- 15.2 Where required, each member of OUTA may share personal information with the following persons. These persons have an obligation to keep the personal information secure and confidential:
- 15.2.1 Other members of OUTA, its associates, cessionary, delegates, assigns, affiliates or successors in title and / or appointed third parties (authorised agents, partners, contractors, and suppliers) for any of the purposes identified herein;
 - 15.2.2 OUTA's employees as required by their employment conditions;
 - 15.2.3 Attorneys, tracing agents, debt collectors and other persons that assist with the enforcement of agreements;
 - 15.2.4 Payment processing services providers, merchants, banks, and other persons that assist with the processing of payment instructions (3rd party EFT service providers);
 - 15.2.5 Law enforcement and fraud prevention agencies and other persons tasked with the prevention and prosecution of crime;
 - 15.2.6 Regulatory authorities, industry ombudsmen, governmental departments, local and international tax authorities, and other persons the law requires OUTA to share personal information with;
 - 15.2.7 OUTA's service providers, agents and sub-contractors (couriers, and other persons OUTA uses to offer and provide products and services);
 - 15.2.8 Persons to whom OUTA has ceded rights or delegated obligations to under agreements;
 - 15.2.9 Courts of law or tribunals that require the personal information to adjudicate referrals, actions, or applications;

15.2.10 Trustees, Executors, or Curators appointed by a court of law.

16. INFORMATION SECURITY MEASURES TO PROTECT PERSONAL INFORMATION

16.1 OUTA will take appropriate and reasonable technical and organisational steps to protect personal information according to industry best practices. OUTA's security measures (including physical, technological and procedural safeguards) will be appropriate and reasonable. This includes, but is not limited to the following:

- 16.1.1 Keeping OUTA's systems secure (monitoring access and usage);
- 16.1.2 Storing OUTA's records securely;
- 16.1.3 Controlling the access to OUTA's buildings, systems and/or records;
- 16.1.4 Safely destroying or deleting records;
- 16.1.5 Ensure compliance with international ISO27001 security standards.

16.2 OUTA will continuously implement and monitor technical and organisational security measures to protect the personal information, against unauthorised access, as well as accidental or wilful manipulation, loss or destruction.

17. TRANSFERRING INFORMATION INTERNATIONALLY

17.1 OUTA will only transfer personal information to third parties in another country in any one or more of the following circumstances:

- 17.1.1 Where personal information will be adequately protected under the other country's laws or an agreement with the third-party recipient;
- 17.1.2 Where the transfer is necessary to enter into or perform under a contract with the data subject, or a contract with a third-party that is in the interest of the data subject;
- 17.1.3 Where the data subject has consented to the transfer; and or
- 17.1.4 Where it is not reasonably practical to obtain consent from the data subject and the transfer is in the data subject's interest.

17.2 This transfer will happen within the requirements and safeguards of the law.

Where possible, the party processing the personal information in the other country will agree to apply the same level of protection as available by law in this country or if the other country's laws provide better protection the other country's laws would be agreed to and applied. Given the nature of OUTA's work, this is unlikely at this stage.

18. FORM OF REQUEST

- 18.1. As OUTA is deemed a private body as described in section 1 of PAIA, the prescribed form **attached herein below marked [ANNEXURE A](#)**, must be completed and submitted to OUTA's IO or Deputy IO, together with a cover letter.
- 18.2. Take note that requests in the wrong prescribed form will not be considered.
- 18.3. All requests need to be addressed to OUTA's CEO (IO) or to a delegated information or deputy IO that may be determined from time to time.
- 18.4. To enable OUTA to identify the particular records so requested, kindly formulate the request(s) that it reflects sufficient details of the following:
 - 18.4.1. A full description of the records requested (date, documents title, author);
 - 18.4.2. A full description of the individual and/or entity requesting the proposed records, including contact details of the requester (email, telephone number, postal address); and
 - 18.4.3. The manner in which the requester wants to be informed of the decision to grant access (email, telephonically, registered post).
- 18.5. It is important that the requester indicate and explain the right which he or she wishes to exercise (the reason for the request). It should be emphasized, however, that the right to access to information in terms of section 32 of the Constitution is not a right that may be cited. The reason therefore is that the requester is already exercising such right by utilising the mechanisms as set out in PAIA.

19. PRESCRIBED FEES (HOW MUCH WILL IT COST YOU?)

19.1. The following applies to all requests:

19.1.1. A requester is required to pay the prescribed fee before a request will be processed;

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

19.1.3. A requester may lodge an application with a court against the tender/payment of the request fee and/or deposit;

19.1.4. Access to records are subject to the payment of the prescribed fees.

19.2. The fee schedule as published in the PAIA regulation dated 27 August 2021 is attached hereto as [ANNEXURE B](#).

20. APPEAL

20.1. OUTA is a private body, thus no appeal procedures are available to a requester against the decision of OUTA to grant or refuse access to information.

20.2. In terms of PAIA, a requester may, by way of application, within 180 days upon receipt of a decision, apply to the court for the appropriate relief. Such relief may only be sought if the requester is aggrieved by a decision taken by OUTA.

Annexures:

Annexure A: Request for Access to Record is [here](#)

Annexure B: Outcome of Request and fees payable [here](#)