

**SOUTH AFRICAN REVENUE SERVICE  
MANUAL ON THE PROMOTION OF  
ACCESS TO INFORMATION ACT, 2000  
AND THE PROTECTION OF PERSONAL  
INFORMATION ACT, 2014**

Date of First Issue	: April 2004
Date of Second Issue	: April 2007
Date of Third Issue	: October 2010
Date of Fourth Issue	: August 2014
Date of Fifth Issue	: April 2019
Date of Sixth Issue	: June 2021
Date of Seventh Issue	: October 2021

## OVERVIEW

The South African Revenue Service (SARS) holds a substantial amount of information that it gathers during the course of its primary function of collecting national revenue and of its supporting business operations. This information is of interest to the people it affects directly or indirectly, whether they are taxpayers, traders, business partners or employees or data subjects in general. It is also of interest to academics, researchers, statisticians, competitors, litigants and the curious.

In order to ensure that the fullest possible disclosure is made to SARS by taxpayers and traders, the secrecy provisions in the legislation SARS administers provide that taxpayer and trader information is confidential and is not subject to disclosure, except under limited circumstances. The Promotion of Access to Information Act 2 of 2000 (PAIA) reinforces the confidentiality of this information by providing that it must not be disclosed in terms of the Act, except to the person to whom it relates or that person's authorised representative. In addition, PAIA provides for confidentiality of various aspects of SARS' business operations, where this would be appropriate or applicable.

Protection of Personal Information Act 4 of 2013 (POPIA) provides for the lawful processing of personal information held by institutions such as SARS. SARS is accordingly required to ensure that the processing of Personal Information accords with the dictates of POPIA.

This manual describes procedures for making a request for any of SARS' records or information in terms of PAIA and POPIA.

In many instances, it might not be necessary to make a formal request in terms of the Act as most of the information is automatically available from the SARS website at [www.sars.gov.za](http://www.sars.gov.za), the SARS National Contact Centre on 0800 00 72 77 or from local SARS office. The procedure to lodge a request and timeframes to deal with requests are outlined in the manual.

This is the seventh edition of SARS' manual in terms of PAIA. It will change and develop as SARS and requesters explore the practical implementation of the Act, the balance the Act seeks to strike between the right to information and other rights, such as that of privacy, and the need to maintain the efficient functioning of the State. If you have any problems or difficulties in using this manual, please do not hesitate to contact the Information Officer and/or Deputy Information Officers for assistance at the contact details provided in the manual.

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## 1. SARS' OBJECTIVES

- 1.1 SARS was created by the South African Revenue Service Act, Act 34 of 1997, which provides under section 3 that the SARS' objectives are the efficient and effective –
- a) collection of revenue; and
  - b) control over the import, export, manufacture, movement, storage or use of certain goods.

## 2. SARS' FUNCTIONS

- 2.1 SARS is the only organ of state that is entrusted with the administration of national revenue legislation. In terms of section 4 of the SARS Act, it must –
- a) secure the efficient, effective and widest possible enforcement of –
    - (i) the Transfer Duty Act, 1949,
    - (ii) the Estate Duty Act, 1955,
    - (iii) the Income Tax Act, 1962,
    - (iv) the Customs and Excise Act, 1964,
    - (v) the Value-Added Tax Act, 1991,
    - (vi) the Tax on Retirement Funds Act, 1996,
    - (vii) various other Acts listed in Schedule 1 to the South African Revenue Service Act, 1997,
    - (viii) the Securities Transfer Tax Act, 2007;
    - (ix) any regulation, proclamation, government notice or rule issued in terms of the above-mentioned legislation or any agreement entered into in terms of these pieces of legislation or the Constitution, and
    - (x) any other legislation concerning the collection of revenue or the control over the import, export, manufacture, movement, storage or use of certain goods that may be assigned to SARS in terms of either legislation or an agreement between SARS and the organ of state or institution concerned (e.g. skills development levies and unemployment insurance contributions);
    - (xi) advise the Minister of Finance on –
      - all matters concerning revenue; and
      - the exercise of any power or the performance of any function assigned to the Minister or any other functionary in the national executive in terms of the legislation referred to above; and
      - advise the Minister of Trade and Industry on matters concerning the control over the import, export, manufacture, movement, storage or use of certain goods.
  - b) In light of the above, SARS' vision is to be an innovative revenue and customs

agency/authority that enhances economic growth and social development, and supports the country's integration into the global economy in a way that benefits all South Africans. SARS' mission is to optimise revenue yield, facilitate trade and enlist new tax contributors by promoting awareness of the obligation to voluntarily comply with South African tax and customs laws, and providing a quality service that is responsive to the needs of the public.

### **3. SARS' SERVICES**

- 3.1 The services SARS provides are generally aimed at promoting voluntary compliance with and knowledge of revenue legislation. The services comprise, amongst others –
- a) tax education and awareness programmes;
  - b) the publication of public information, advertisements, directives, guides and interpretation notes of all legislation administered by the Commissioner for SARS; and
  - c) assistance to taxpayers and traders in the completion of declarations, returns, and other forms.
- 3.2 Information and assistance is available from SARS offices and in the case of assistance with personal income tax returns, at venues advertised when these returns are due. The bulk of the information is available on the SARS website at [www.sars.gov.za](http://www.sars.gov.za).
- 3.3 SARS also provides services to assist taxpayers and traders in their dealings with other tax and customs administrations in the following instances:
- a) SARS administers Certificates of Origin and permits in terms of which exporters may gain access to preferential tariff treatment in terms of the Southern African Development Community Protocol on Trade, the Trade Development and Co-operation Agreement between South Africa and the European Union, and the United States of America's African Growth and Opportunity Act. The requirements for participation in these programmes are complex and should be obtained from SARS branch offices dealing with customs.
  - b) SARS administers Certificates of Status, which are obtainable from the foreign tax authority or refund administrator from whom a VAT refund is desired and are certified by SARS branch offices dealing with VAT. VAT refunds in respect of foreign visitors to South Africa are handled by the VAT Refund Administrator (Pty) Ltd. Details of the VAT refund system are available at (011) 979 0055, [info@taxrefunds.co.za](mailto:info@taxrefunds.co.za) or you may visit [www.taxrefunds.co.za](http://www.taxrefunds.co.za).

## **4. PUBLIC INVOLVEMENT**

Although SARS is responsible for drafting certain revenue legislation, this is done under the policy direction of the Minister of Finance and, in certain cases, the Minister of Trade and Industry. Accordingly, the manuals issued by National Treasury and the Department of Trade and Industry in terms of the Act (PAIA) should also be consulted with regard to public involvement in the formulation of policy.

### **4.1 Primary legislation**

- a) Depending on the nature and complexity of proposed legislation, the process of enacting revenue or tax levying legislation may be preceded by a discussion paper setting out a proposed approach and calling for public comments. This step may be followed or replaced by the release of draft legislation for public comment.
- b) An informal process has also been developed to encourage public interaction and debate before the tabling of legislation (revenue or any tax levying). The process commences with the release of draft legislation at least 10 working days before the first informal briefing to the Parliamentary Committees.
- c) National Treasury, SARS and the Parliamentary Committees call for public comments on the draft legislation, either by way of written submissions or oral presentations. Once the informal briefing has taken place, informal hearings are held by the Parliamentary Committees during which oral presentations are heard. At the end of these hearings, SARS and National Treasury prepare a response document indicating which representations have been accepted, as well as identifying which comments were not accepted and providing reasons thereof.
- d) The proposed legislation is then tabled by the Minister of Finance and the formal Parliamentary process commences.

### **4.2 Subsidiary legislation, interpretation notes etc.**

Depending on the nature and complexity of the proposed legislation, interpretation note etc, it may be preceded by consultation with industry groupings, professional associations and other interested parties, or the release of a draft for public comments.

### **4.3 General**

SARS welcomes representations regarding its policies and procedures. These representations should be sent to the appropriate Heads of Divisions and/or

Commissioner for the South African Revenue Service at either of the following addresses:

**Physical Address**

Lehae La SARS  
299 Bronkhorst Street  
Nieuw Muckleneuk  
PRETORIA  
0181

**Postal Address**

SARS  
Private Bag X923  
PRETORIA  
0001

**5. SARS EXECUTIVE OR MANAGEMENT STRUCTURE**

In order to access SARS executive or management structure you can visit the SARS website ([www.sars.gov](http://www.sars.gov)) or submit a PAIA request form ([Annexure 1](#)).

**6. CONTACT DETAILS FOR THE INFORMATION OFFICER AND DEPUTY INFORMATION OFFICERS FOR POPI AND POPIA**

In terms of the Act, SARS' Information Officer is the Commissioner for the South African Revenue Service. He has designated Deputy Information Officers to deal with requests for access to records on a day-to-day basis. SARS has a sub-unit within Corporate Legal Services that is responsible for co-ordinating all PAIA requests and ensuring compliance with provisions of the Act (PAIA). If you wish to make a request for access to SARS' records in terms of the Act, you should complete the request form ([Annexure 1](#)) and address it to the Deputy Information Officers listed below:

Information Officer	Phone	Physical Address	E-mail
<b>Deputy Information Officers</b>			
Oscar Mosito	012-422-6611	Khanyisa Building 271 Bronkhorst Street	paia@sars.gov.za
Siyabonga Nkabinde (All matters)	012-422-5392	Nieuw Muckleneuk Pretoria	paia@sars.gov.za

<p>Other Deputy Information Officers- List attached marked <a href="#">Annexure 2</a></p>		<p>Lehae la SARS 299 Bronkhorst Street Nieuw Muckleneuk Pretoria</p>	<p>paia@sars.gov.za</p>
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As an organ of state responsible for the collection of national revenue, SARS' records fall into four broad categories.

## 7. SARS RECORDS

### 7.1 Taxpayer information

These records include tax returns, bills of entry, declarations, assessments, financial statements, financial or other information about taxpayers collected from various sources and evaluative records.

### 7.2 SARS Confidential Information

- a) SARS confidential information as defined in section 68 of the Tax Administration Act, Act 28 of 2011 broadly means and includes, amongst others –
- (i) Personal information about a current or former SARS official, whether deceased or not information subject to legal professional privilege;
  - (ii) information supplied in confidence by a third party, another state or an international organization;
  - (iii) information related to investigations and prosecutions described in section 39 of the Promotion of Access to Information Act, 2000;
  - (iv) information related to the operations of SARS including an opinion, advice, report, account of a consultation or discussion where such information relates to the formulation of policy or the performance of a duty conferred by law;
  - (v) information which, if disclosed, could prejudice the economic interests of the Republic.

### 7.3 Personnel information

These records include information on employment policy, contracts of employment of all personnel in SARS, evaluative records and salary information. . In processing this information, SARS does so to comply with labour legislation such as Labour Relations Act, Employment Equity Act, Basic Conditions of Employment Act etc and in compliance with Conditions of Lawful Processing and in particular, Condition 3 (Purpose Specification). Accordingly, as soon as is reasonably practical after SARS is no longer

authorised to retain the record / personal information, such information is deleted or de-identified.

#### **7.4 Business records**

- a) These records include SARS' financial records on own account and revenue administered account, contracts, minutes of various committees, operational records, operational instructions and manuals, tax statistics, tenders and trade statistics.
- b) SARS publishes a broad range of informative material both in print and on its website at [www.sars.gov.za](http://www.sars.gov.za). This includes interpretation notes and guides to the customs and tax systems.
- c) SARS publishes trade statistics for South Africa and the BLNS (Botswana, Lesotho, Namibia and Swaziland) countries on a monthly basis.
- d) National Treasury publishes revenue statistics on a monthly basis.
- e) Taxpayers may obtain personal information about themselves such as a copy of their own tax returns, assessments, statement of account and similar records, including records submitted to SARS by the taxpayer or on the taxpayer's behalf. SARS will provide such information on request to the office where the records are held. A fee may be charged for copying of records depending on the volume requested.

### **8. RECORDS AUTO MATICALLY AVAILABLE**

- 8.1 SARS publishes a broad range of informative material both in print and on its website at [www.sars.gov.za](http://www.sars.gov.za). This includes interpretation notes and guides to the customs and tax systems.
- 8.2 SARS publishes trade statistics for South Africa and the BLNS (Botswana, Lesotho, Namibia and Swaziland) countries on a monthly basis. The National Treasury publishes revenue statistics on a monthly basis.
- 8.3 Taxpayers may obtain personal information about themselves such as a copy of their own tax returns, assessments, statement of account and similar records, including records submitted to SARS by the taxpayer or on the taxpayer's behalf. SARS will provide such information on request to the office where the records are held. A fee may be charged for copying of records depending on the volume requested.

## 9. HOW TO OBTAIN ACCESS TO RECORDS HELD BY SARS

The steps below have been designed to ensure that your request for access to records of information held by SARS is dealt with as quickly and efficiently as possible.

### 9.1 Preliminary steps

- a) Consider whether the record you wish to request relates to information about SARS or information SARS is most likely to hold or have under its control. Requests for records that are most likely to be held or be under the control of another body should be directed to that body. Requests to SARS for records that it might not possibly hold or have under its control will slow down its responses to other requests for records and will generally have to be referred to another body, which will delay the response to your request.
- b) Review the information available from the SARS website at [www.sars.gov.za](http://www.sars.gov.za) or from your local SARS office to see if it will satisfy your intended request.
- c) Bear in mind that SARS must deny a request for a record if it contains information that SARS holds or has obtained for the purposes of enforcing revenue legislation, unless that information is about or relates to you or the person that you represent.
- d) SARS may refuse a request for access to a record if it constitutes SARS confidential information or a record that may be refused in terms of one of the grounds for refusal in terms of the Act (PAIA).
- e) Consider whether a request for reasons for an administrative action should not rather be made in terms of the Promotion of Administrative Justice Act, 2000 (“PAJA”) as the reasons may not yet have taken the form of a record of information as defined.

### 9.2 Completing the request form

- a) If you are satisfied that you still wish to make a request for records, you must fill in **Form A** which must be accompanied by the requester’s proof of payment as explained in 9.3 below, which you will find as [Annexure 1](#) to this manual. The request must be sent to the contact details listed in paragraph 6 of this manual. The relevant Deputy Information Officer will reply within 30 days (60 days in certain circumstances) to inform you whether your request has been granted or refused. Access to records will be granted in the format requested or in the format that the

records exist, if the requested format is not available.

- b) If you have not received an acknowledgement of receipt of your request within 14 days, please contact the SARS switchboard at (012) 422 4000 and ask to be transferred to one of the Deputy Information Officers for assistance or call the telephone number of one of the Deputy Information Officers.
- c) Some important points to remember when completing your request form:
  - (i) Each section of the form contains instructions that should be followed to improve the likelihood of your request being granted with minimal delay being experienced.
  - (ii) Where a request is made for records relating to an organisation, it is strongly recommended that the organisation's public officer make or authorise the request.
  - (iii) The request must be accompanied by a letter indicating the authority to request records on behalf of the organisation.
  - (iv) If you are requesting records on behalf of another person, you must **provide a copy of the mandate** authorising you to act on behalf of that person.
  - (v) You should provide as detailed as possible a description of the records you are requesting to enable the Deputy Information Officer to identify them.
  - (vi) If you are experiencing difficulties in completing the request form or have a disability that prevents you from completing it, please do not hesitate to contact any of the Deputy Information Officers for assistance. He/she will be happy to assist you in completing the form, as well as sending you a written copy of the completed form where he/she has completed it on your behalf.

### 9.3 Fees

- a) In certain circumstances you will be required to pay a non-refundable fee to SARS before your request is considered or the records that you have requested are made available to you. SARS will only continue processing your request after you have paid a deposit. These fees are –
  - (i) *Request fee*: If you request access to records containing personal information about yourself you will not be required to pay the request fee. Any other request must be accompanied by the required request fee which is currently R35.00.
  - (ii) *Access fee*: If the request is granted then an access fee must be paid for the reproduction of records and for time in excess of one hour to search and prepare the records for disclosure. Where the time to prepare the

records for disclosure is likely to exceed six hours, a deposit of one third of the anticipated access fee may be required as a deposit.

- b) **No fees are applicable if you are –**
- (i) single and earn an income of less than R14 712 per year
  - (ii) married or have a life partner and earn a combined income of less than R27 192 per year.
- c) You may pay the fees by via EFT or directly at **ABSA**. You may request from the Deputy Information Officer, the bank account details if payment will be effected by EFT or directly at the bank. Remember to cite **MAIN022 PAIA** as the payment reference number.
- d) The requested records will only be made available once payment has been confirmed. Proof of payment must be sent to the contact details provided in paragraph 6 above. All payments must be in South African currency. The fee structure is set in the Regulations Regarding the Promotion of Access to Information issued in terms of section 92 of the Promotion of Access to Information Act, 2000 and is reproduced in [Annexure 3](#) to this manual.

#### 9.4 Taking a decision on your request

- a) The Deputy Information Officer is required to make a decision on your request within 30 days (60 days in certain circumstances) of receipt of your request, failing which your request is deemed to have been refused. You will be notified of the Deputy Information Officer's decision in the manner specified in your request form.
- b) You will be given access to a record of information if –
- (i) you have complied with all procedural requirements in the Act relating to the request for access to that record, that is –
    - the request is properly made on the prescribed form;
    - you have furnished proof of authority to act on another's behalf, if you are not making the request on your own behalf;
    - the record you have requested is sufficiently described to enable the Deputy Information Officer to identify it;
    - you have paid the required fees; and
    - access to the record can be refused on one or more grounds of refusal specified in the Act, which fall into the following categories –
      - ❖ mandatory protection of privacy of a third party who is a natural person;
      - ❖ mandatory protection of certain records of SARS;
      - ❖ mandatory protection of commercial information of a third party;
      - ❖ mandatory protection of certain confidential information and protection

- of certain other confidential information of a third party;
- ❖ mandatory protection of safety of individuals and protection of property;
- ❖ mandatory protection of police dockets in bail proceedings and protection of law enforcement and legal proceedings;
- ❖ mandatory protection of records privileged from production in legal proceedings;
- ❖ defence, security and international relations of the Republic; economic interests and financial welfare of the Republic and commercial activities of public bodies;
- ❖ mandatory protection of research information of a third party and protection of research information of a public body;
- ❖ operations of public bodies; and
- ❖ manifestly frivolous or vexatious requests or substantial and unreasonable diversion of resources.

## **9.5 Procedure after decision regarding request for access to information**

- a) Should you not be satisfied with the decision of the DIO or the deemed refusal of your request, you are entitled to apply to Court for relief or review of the decision of the DIO. The review application to Court must be made within 180 days from the date when the requester receives notice of the DIO decision. On hearing such an application, the Court may grant a just and equitable order including –
  - (i) confirming, amending or setting aside the decision that is the subject of the application;
  - (ii) requiring the Information Officer to take some action or to refrain from taking such action as the court considers necessary within the period mentioned in the order;
  - (iii) granting an interdict, interim or specific relief, a declaratory order or compensation; or
  - (iv) costs.

## **10. PROTECTION OF PERSONAL INFORMATION ACT**

### **10.1 Conditions for lawful processing of Personal Information**

Chapter 3 of the Protection of Personal Information Act, 2013, provides 8 (eight) conditions for the lawful processing of Personal Information by the Responsible Party (RP):

- a) Accountability – The RP must take responsibility to comply with conditions for lawful processing of Personal Information.
- b) Processing limitation – The RP must have good reason for processing information, i.e. processing must be lawful and conducted in a manner that does not infringe privacy of data subject.
- c) Purpose specification – Personal Information must be processed for purposes for which

it was collected. The RP must ensure that the Data Subject (DS) is aware of the purpose of the collection of Personal Information.

- d) Further processing limitation – The RP must ensure that if the Personal Information is further processed, the further processing must be compatible with the original purpose for which it was initially collected.
- e) Information Quality – The RP must ensure the Personal Information they process is correct and complete.
- f) Openness – The RP must process Personal Information) in a way that allows the DS to know what is happening to their Personal Information.
- g) Security safeguards – The RP must provide proper and reasonable security measures for Personal Information.
- h) Data Subject Participation – the RP must communicate with the DS about processing and must allow the DS to correct or update their info.

**Note-** insofar as the administration of tax is concerned, SARS is specifically exempted from complying with certain POPIA conditions, namely: condition (b), (d) and (f).

## 10.2 Purpose of processing

- a) SARS processes Personal Information purposes related to the functions or activities of SARS, *inter alia* for:
  - (i) enforcing legislation concerning the collection of revenue as defined in section 1 of the South African Revenue Service Act, Act No. 34 of 1997;
  - (ii) general business administration purposes such as processing of Personal Information for payroll processes, recruitment purposes, pension, medical aid, disciplinary action, training etc;
  - (iii) contractual obligations with suppliers and service providers;
  - (iv) purposes of criminal and/or civil legal proceedings;
  - (v) statistical or research purposes;
  - (vi) complying with obligations imposed by law;
  - (vii) communicating with Data Subjects by email, letter, telephone, SMS;
  - (viii) verifying and updating information at its disposal;
  - (ix) assessment and processing of personnel related claims as well as tax related claims;

## 10.3 Categories of Data Subjects

- a) SARS generally process personal information relating to, but not limited to:

Type	Personal Information Processed by SARS
Natural persons	Names, physical and postal addresses, date of birth, tax related

	information, ID numbers, confidential correspondence, identifying numbers, email addresses, telephone numbers, medical information, criminal or employment history, biometric information, personal opinions, information relating to race, gender, sex, marital status, nationality of person, language, ethic, colour, disability of person, biometric information, information relating to education, Pension Fund records, Performance appraisals, disciplinary records, leave records, training records, remuneration and salary records, medical aid records, deductions from salaries, banking and financial records
<b>Juristic persons</b>	Names, contact details, physical and postal address, tax related information, identifying numbers, symbols, email addresses, telephone numbers, location information, unique identifiers, confidential correspondence, financial information, directors and shareholders details, legal opinions; information relating to education of service providers and/or taxpayers

**b) SARS may process the Personal Information of the following categories of Data Subjects, which includes current, past and prospective Data Subjects:**

- (i) Employees;
- (ii) Job applicants;
- (iii) SARS subsidiary company details, its directors and employees;
- (iv) Suppliers and service providers;
- (v) Taxpayers;
- (vi) Individuals captured by CCTV;
- (vii) Access control registers;
- (viii) Visitors to any premises of SARS,

**10.4 Recipients of Personal Information**

- a) Regulatory bodies, statutory bodies and other organs of state;
- b) Law enforcement agencies;
- c) Other tax authorities;
- d) Judicial commissions of inquiry;
- e) Tax Ombud;
- f) Employees of SARS;
- g) Family and representatives of the person whose personal information SARS is processing;
- h) Suppliers and service providers to whom SARS has a written contractual relationship with requiring them to have access to Personal Information;
- i) Third party verification agencies and credit bureaus;
- j) Collections agencies;

- k) Banks and other financial institutions;
- l) Anyone making a successful application for access in terms of the Promotion of Access to Information Act, 2000;
- m) Research and academic institutions;
- n) Employment and recruitment agencies;
- o) Medical aid schemes;
- p) Insurance service providers;
- q) Pension fund administrators;
- r) Trade unions;
- s) Psychometric assessment reports

**10.5 Planned or prospective trans-border flow of Personal Information processed by SARS in respect of the above categories of Data Subjects:**

- a) SARS may transmit Personal Information across the borders of the Republic of South Africa to:
  - (i) Suppliers and service providers in accordance with written agreement concluded between SARS and relevant suppliers and service providers;
  - (ii) Personal Information may be stored in data servers hosted outside the Republic of South Africa which may not necessarily have adequate data protection laws;
  - (iii) SARS may share Personal Information with foreign jurisdictions in terms of agreements concluded with such jurisdictions and/or in accordance with international obligations binding on SARS and/or Republic of South Africa

**10.6 General description of information security measures**

- a) SARS deploys up to date technology to safeguard confidentiality and ensure integrity of Personal Information under its control. SARS information security measures includes:
  - (i) Firewalls;
  - (ii) Encryptions;
  - (iii) Logical access control;
  - (iv) Oath of secrecy for employees, services providers and third parties SARS may share information with;
  - (v) Physical access control;
  - (vi) Secure hardware and software;
  - (vii) Confidentiality and data privacy clauses in agreements concluded with suppliers and service providers.

**10.7 How to make a PAIA request for access to Personal Information (section 23 POPIA read with section 25 thereof)**

- a) A requester, has the right to ask whether or not SARS processes any Personal Information concerning him/her/it (i.e. the Data Subject self) or another data subject, provided that the requester has the legal authority to make such a request.

- b) The request must be sent to [paia@sars.gov.za](mailto:paia@sars.gov.za) for the attention of Deputy Information Officers listed in paragraph 6 above.
- c) **Form A**, which is attached hereto marked [Annexure 1](#) must be completed by the Requester to make the above Request.
- d) The processing of this type of requests is free of charge.
- e) Where the response to the request in paragraph 18.8(a) above is in the affirmative, a Requester may request additional information relating to the Personal Information that SARS is processing.
- f) The additional information may relate to the following:
  - (i) The record or description of the Personal Information;
  - (ii) The purposes of the processing of the Personal Information;
  - (iii) The categories in which such Personal Information falls;
  - (iv) The identity of third parties or categories of third parties who have or have had access to the Personal Information;
  - (v) Whether any cross-border transfer of Personal Information has or will occur and what safeguards to protect the Personal Information are in force;
  - (vi) How long the Personal Information is stored (or what criteria or legal platform is used to determine the time-period that the data will be stored for);
  - (vii) If the Personal Information was not directly collected from the data subject, the disclosure of the identity of the source of the Personal Information, i.e. Personal Information collected from a third-party source;
  - (viii) Whether the Personal Information is and/or will be subjected to any automated processing and/or profiling and any potential consequences involved.
- g) **Form A**, which is attached hereto marked [Annexure 1](#) must be completed by the Requester to make this request.
- h) A reasonable fee in respect of the provisioning of the above information (or where a fee has been prescribed by regulation, the prescribed fee) may be levied by SARS. In this regard:
  - (i) SARS will provide the requester with a written estimate of the fee before providing the above information;
  - (ii) SARS may require the requester to pay a deposit for all or part of the fee before processing the request.

## **10.8 Where to submit your requests for access to Personal Information**

You may submit your request to SARS based on the Promotion of Access to Information Act, 2000, and Protection of Personal Information Act, 2013, to [paia@sars.gov.za](mailto:paia@sars.gov.za) and/or [ooeregistration@sars.gov.za](mailto:ooeregistration@sars.gov.za) or at the addresses listed in paragraph 6 above.

## **10.9 Period to deal with PAIA/POPIA requests for access to Personal Information**

A request shall be processed within 30 days from the date that SARS has received such request, except where SARS has, prior to the expiry of the above 30 days, notified the requester of an extension of no longer than an additional 30 days.

## **10.10 How to lodge a complaint with the Information Regulator**

- a) There is no internal appeal procedure within SARS against a decision of the Information Officer/ Deputy Information Officer.
- b) If you are disgruntled with the way SARS handled your request for access Personal Information or believe that SARS is unlawfully processing your Personal Information, you may lodge a complaint with the Information Regulator by completing Part 1 of **Form 5**, which is attached hereto marked [Annexure 4](#). Complaints to the Information Regulator may be sent to [complaints.IR@justice.gov.za](mailto:complaints.IR@justice.gov.za)
- c) PAIA provides for the lodgement of a complaint with the Information Regulator by a Requester against:
  - (i) Refusal to grant access a request; and/or
  - (ii) The fee charged;
  - (iii) The form of access granted;
  - (iv) Decision to extend the period to decide on the request.
- d) The complaint in respect of circumstances listed in paragraph 10.10(c) above must be lodged within 180 days of the decision from SARS.

## **10.11 Application to Court regarding request for access to Personal Information**

- a) Data Subject may apply to a court for an appropriate relief if aggrieved by the decision of the information officer/ DIO regarding circumstances listed in paragraph 10.10(c) above.
- b) Data Subject may only approach court if he/she or it has exhausted the complaints procedure referred to in paragraph 10.10 above.

#### **10.12 How to object to the processing of your Personal Information (section 11(3) POPIA)**

- a) The Data Subject has the right to object to SARS processing your Personal Information. The right to object is subject to exceptions contained in POPIA. The objection must be submitted on **Form 1**, which is attached hereto marked [Annexure 5](#).
- b) You may submit your objection to [paia@sars.gov.za](mailto:paia@sars.gov.za) and/or [ooeregistration@sars.gov.za](mailto:ooeregistration@sars.gov.za) or at the addresses listed in paragraph 6 above.
- c) The objection can be raised against the processing of personal information in the following circumstances:
  - (i) the processing of personal information for direct marketing purposes other than direct marketing by means of unsolicited electronic communications as contained in section 69 of POPIA;
  - (ii) the processing of personal information based on legitimate interest of the data subject;
  - (iii) the processing of personal information to pursue SARS legitimate interest or interest of a third party to whom the information is supplied.
- d) Reasons, in sufficient detail, for the objection based on the data subject's particular circumstances must be provided to allow SARS to assess the validity of such objection.
- e) SARS may, depending on applicable provisions of POPIA refuse the objection to it processing your Personal Information.
- f) Upon receipt of the objection, SARS will assess the validity of the Data Subject's objection and, if satisfied, will within a reasonable time cease processing the Data Subject's Personal Information and will render proof to the Data Subject to this effect.
- g) Where an objection does not accord with the dictates of POPIA, SARS may refuse the objection.
- h) If you are disgruntled with the way SARS handled your objection to the processing of Personal Information or if you believe that SARS is unlawfully processing your Personal Information, you may lodge a complaint with the Information Regulator by completing Part 1 of **Form 5**, which is attached hereto marked [Annexure 4](#). Complaints to the Information Regulator may be sent to [complaints.IR@justice.gov.za](mailto:complaints.IR@justice.gov.za)

#### **10.13 How to make a request for correction or deletion or destruction of Personal Information (section 24 POPIA)**

- a) Data Subjects have the right to make a request to SARS to:

- (i) Correct or delete Personal Information in its possession that is inaccurate, irrelevant, excessive, out of date, incomplete, misleading, or obtained unlawfully; or
  - (ii) Destroy or delete a record of Personal Information about self which SARS is no longer authorized to retain.
- b) You may submit your request for correction or deletion or destruction to [paia@sars.gov.za](mailto:paia@sars.gov.za) and/or [ooeregistration@sars.gov.za](mailto:ooeregistration@sars.gov.za) or at the addresses listed in paragraph 6 above.
- c) The request must be submitted on **Form 2**, which is attached hereto marked [Annexure 6](#).
- d) This form must be completed in sufficient detail and must, *inter alia*, address the following:
  - (i) identification of the specific information which the Data Subject wishes to be corrected, deleted, destructed or destroyed; and
  - (ii) reasons, in sufficient detail, for the request for:
    - ❖ the correction or deletion of the personal information of the Data Subject in terms of section 24(1)(a) of POPIA; and/or
    - ❖ the destruction or deletion of a record of personal information about the Data Subject in terms of section 24(1)(b) of POPIA.
- e) Upon receipt of a request for correction, deletion or destruction, SARS will assess the validity of the Data Subject's request and as soon as reasonably practicable notify the Data Subject of its decision, which may include a decision to:
  - (i) Correct the Personal Information;
  - (ii) Destroy or delete the Personal Information;
- f) Where the request does not accord with the dictates of POPIA, SARS may refuse the request.
- g) If you are disgruntled with the way SARS handled your request for correction or deletion or destruction of Personal Information or if you believe that SARS is unlawfully processing your Personal Information, you may lodge a complaint with the Information Regulator by completing Part 1 of **Form 5**, which is attached hereto marked [Annexure 4](#). Complaints to the Information Regulator may be sent to [complaints.IR@justice.gov.za](mailto:complaints.IR@justice.gov.za)

#### **10.14 Damages claim for breach of POPIA**

- a) You may institute a damages civil action in court against SARS for the breach of the

conditions for the lawful processing of your Personal Information.

- b) The Information Regulator may, at your request, also institute a damages civil action in court against SARS for the breach of the conditions for the lawful processing of your Personal Information.

## 11. TAX OMBUD

- a) The Minister of Finance has established the office of the Tax Ombud. The Tax Ombud's office exists as an independent, impartial and objective institution separate from SARS. Taxpayers may approach the Tax Ombud for assistance to resolve matters relating to service, procedure and administration by SARS. The purpose of the office of the Tax Ombud is to improve the relationship between the public and SARS by offering an effective conflict resolution channel between the two parties.
- b) Before lodging a complaint with the office of the Tax Ombud, a taxpayer must exhaust the available complaints resolution mechanisms within SARS unless there are compelling circumstances for not doing so. Accordingly, a taxpayer should first seek to resolve a complaint directly with SARS through its call centre or at the taxpayer's SARS branch. If a taxpayer is dissatisfied with the outcome of a complaint lodged through the call centre or at the branch office of SARS, the matter must be escalated to SARS' Operational Service Escalations and Support office for further attention.
- c) If a dispute with SARS remains unresolved, a taxpayer may then approach the Tax Ombud's office. There are no legislated time limits within which to resolve a complaint by the Tax Ombud.
- d) The Tax Ombud cannot make decisions or recommendations which are binding on SARS or a taxpayer. The Tax Ombud's contact details are as follows-

### **Tax Ombud**

**Menlyn Corner**

**2<sup>nd</sup>Floor, 87 Frikkie De Beer Street**

**Menlyn**

**Pretoria**

**0181**

**Telephone: 0800 662 837 (Toll Free) or (+27) 12 431-9105**

**Fax: (+27) 12- 452-5013**

**E-mail: [Office@taxombud.gov.za](mailto:Office@taxombud.gov.za)**

## 12. GUIDE ON HOW TO USE THE PAIA AND POPIA

Section 10 of the Act stipulates that the South African Human Rights Commission must compile a guide on how to use the Act. This guide is available from the South African Human Rights Commission. Please direct any queries to –

### **The Information Regulator, South Africa**

**JD House**

**27 Stiemens Street**

**Braamfontein,**

**Johannesburg**

**2001**

**General Enquiries emails: [info@justice.gov.za](mailto:info@justice.gov.za)**

**Website: [www.justice.gov.za](http://www.justice.gov.za)**

### **The South African Human Rights Commission: PAIA Unit**

**The Research and Documentation Department**

**Private Bag X2700**

**Houghton**

**2041**

**Telephone: 011-484-8300**

**Fax: 011-484-1360**

**Website: [www.sahrc.org.za](http://www.sahrc.org.za)**

**E-mail: [PAIA@sahrc.org.za](mailto:PAIA@sahrc.org.za)**

## 12. USEFUL REFERENCES

Department of Justice and Constitutional <http://www.justice.gov.za/>

South African Revenue Service <http://www.sars.gov.za>

**ANNEXURE 1**

**FORM A**  
**REQUEST FOR ACCESS TO RECORD OF SARS**

(Section 18(1) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))

**A. Particulars of SARS**

*The name and postal or physical address, fax number or e-mail address of the Information Officer or Deputy Information Officer must be stated below.*

Attention:

Information Officer/Deputy Information Officer: SARS

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**B. Particulars of person requesting access to the record**

*(a) The particulars of the person requesting access to the record must be recorded below.*  
*(b) Furnish an address and/or fax number in the Republic to which information/decision must be sent.*  
*(c) Proof of the capacity in which the request is made, if applicable, must be attached.*

Full name(s) and surname:

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Postal address:

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Telephone number:

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Fax number:

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E-mail address:

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Capacity in which the request is made, together with proof of such capacity, when made on behalf of another person:

**C. Particulars of person on whose behalf request is made**

*This section must be completed only if a request for information is made on behalf of another person.*

Full name(s) and surname:

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Identity/company number:

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**D. Particulars of record**

- (a) SARS must deny a request for a record if it contains information that SARS holds or has obtained for the purposes of enforcing revenue legislation, unless that information is about or relates to you or the person that you represent.
- (b) Provide full particulars of the record to which access is requested, including the reference number if it is known to you, to enable the record to be located.
- (c) If the provided space is inadequate please continue on a separate page and attach it to this form. **You must sign all the additional pages.**

Description of record or relevant part of the record:

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Reference number, if available:

Any further particulars of record:

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**E. Fees**

- (a) A request for access to a record, other than a record containing personal information about yourself, will only be processed after a **request fee** has been paid.
- (b) The request fee is R35.00.
- (c) The **access fee** payable for access to a record depends on the form in which access is required and the reasonable time required to search for and prepare a record.
- (d) If you believe that you qualify for exemption from the payment of the prescribed fee, please state the reason for your belief.

Reason for exemption:

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## F. Form of access to record

Mark the appropriate box with an "X".

- (a) Your indication as to the required form of access depends on the form in which the record is available.
- (b) Access in the form requested may be refused in certain circumstances. In such a case you will be informed if access will be granted in another form.
- (c) The fee payable for access to the record, if any, will be determined partly by the form in which access is requested.

If you are prevented by a disability from reading, viewing or listening to the record in a form provided for in 1 to 4 below, state your disability and indicate in which form the record is required.

Disability:	Form in which record is required:

### 1. If the record is in written or printed form –

copy of record*	inspection of record
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### 2. If record consists of visual images –

(including photographs, slides, video recordings, computer-generated images, sketches etc.)

view the images	copy of the images*	transcription of the images*
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### 3. If record consists of recorded words or information which can be reproduced in sound –

listen to the soundtrack (audio cassette)	transcription of soundtrack* (written or printed document)
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### 4. If record is held on computer or in an electronic or machine-readable form –

printed copy of record*	printed copy of information derived from the record*	copy in computer readable form* (stiffy or compact disc)
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\* If you are requesting a copy or transcription of a record above, do you wish the copy or transcription to be posted to you? **A postal fee is payable.**

YES	NO
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In which language would you prefer the record?

Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available.

## G. Notice of decision regarding request for access

You will be notified in writing, at the address or fax number provided in Part B, whether your request has been approved or denied.

If you also wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.

**How would you prefer to be informed of the decision regarding your request?**

	Postal Address		Email		Fax
Other:					

Signed at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_

\_\_\_\_\_  
SIGNATURE OF REQUESTOR

**SARS USE**

Reference number allocated:

Request received by:

Request received on:

Request fee (if any):

Access fee:

Decision:

Signature of Deputy Information

Officer:

Date:

## ANNEXURE 2

Taxpayer Engagement Cluster	Design and Enablement Cluster	Office of the Commissioner Cluster	Enterprise Support Services Cluster
<p>Chief Revenue Officer.</p> <p>Head: Operations Enabling &amp; Production Planning.</p> <p>Director: Customs: Border Operations, Ports of Entry and Customs Compliance.</p> <p>Director: Gauteng South.</p> <p>Director: Gauteng North.</p> <p>Director: Free State and Northern Cape.</p> <p>Director: Western Cape.</p> <p>Director: Kwa-Zulu Natal.</p> <p>Director: Eastern Cape.</p> <p>Director: Limpopo.</p> <p>Director: North West.</p> <p>Director: Mpumalanga</p> <p>Head: Business: Large &amp; International Taxpayers.</p> <p>Head: Digital Channels.</p> <p>Head: Specialized Audits.</p> <p>Head: Criminal Investigations.</p> <p>Head: Specialised Debt and Outstanding Returns.</p> <p>Head: Specialised and Alternative Dispute Resolution.</p> <p>Chief Litigation Officer</p> <p>Head: Voluntary Disclosure Unit.</p> <p>Head: Accreditation and Licensing.</p> <p>Head: Prominent Individual Taxpayers &amp; Related Entities.</p> <p>Head: Individuals: Wealthy &amp; Complex Taxpayers.</p>	<p>Head: Government and Practitioners.</p> <p>Head: Trusts.</p> <p>Head: SMME, Traders and Travelers</p> <p>Head: Tax Exempt Institutions.</p> <p>Head: Estates.</p> <p>Head: Enterprise Data Management.</p> <p>Head: Enterprise Programme Management.</p> <p>Head: Technology and Solutions Delivery.</p> <p>Head: Talent Capability Development.</p> <p>Head: Employee &amp; Labour Relations.</p> <p>Head: Legislative Policy Tax, Customs and Excise.</p> <p>Head: Leveraged Legal Products.</p> <p>Head: Business Design and Engineering.</p> <p>Head: Personal Income Tax.</p> <p>Head: Value Added Tax.</p> <p>Head: Customs &amp; Excise.</p> <p>Head: Corporate Income Tax.</p> <p>Head: Taxpayer &amp; Trader Education products.</p> <p>Head: Other Taxes.</p>	<p>Chief of Staff</p> <p>Head: Gender Equity and People with disabilities.</p> <p>Head: International Cooperation.</p> <p>Head: Communications and Media.</p> <p>Head: Stakeholder Relations, Anti-Corruption and Integrity.</p> <p>Head: Liaison Desk.</p> <p>Head: Internal Audit</p> <p>Head: Taxpayer Service Charter.</p> <p>Head: Capital Investment.</p> <p>Head: Independent Software Vendors Stakeholders.</p>	<p>Chief Financial Officer.</p> <p>Head: Physical Facilities.</p> <p>Head: Health, Safety and Physical Security.</p> <p>Head: Governance and Risk</p> <p>Head: Corporate Legal.</p> <p>Head: Employee Shared Services.</p>

## ANNEXURE 3

**FEES IN RESPECT OF PUBLIC BODIES  
IN TERMS OF GOVERNMENT NOTICE NO. R. 187  
IN GOVERNMENT GAZETTE 23119 OF 15 FEBRUARY 2002**

1. The fee for a copy of the manual as contemplated in regulation 5(c) is R0,60 for every photocopy of an A4 size page or part thereof.

2. The fees for reproduction referred to in regulation 7(1) are as follows:

	R/c
(a) For every photocopy of an A4 size paper or part thereof	0,60
(b) For every printed copy of an A4 size page or part thereof held on a computer or in electronic or machine readable form	0,40
(c) For a copy in a computer-readable form on –	
(i) stiffy disc	5,00
(ii) compact disc	40,00
(d) (i) For a transcription of visual images, for an A4 size page or part thereof	22,00
(ii) For a copy of visual images	60,00
(e) (i) For a transcription of an audio record, for an A4 size page or part thereof	12,00
(ii) For a copy of an audio record	17,00

3. The request fee payable by every requester, other than a personal requester, referred to in regulation 7(2) is R35,00.

4. The access fees payable by a requester referred to in regulation 7(3) are as follows:

	R/c
(a) For every photocopy of an A4 size paper or part thereof	0,60
(b) For every printed copy of an A4 size page or part thereof held on a computer or in electronic or machine-readable form	0,40
(c) For a copy in a computer-readable form on –	
(i) stiffy disc	5,00
(ii) compact disc	40,00
(d) (i) For a transcription of visual images, for an A4 size page or part thereof	22,00
(ii) For a copy of visual images	60,00
(e) (i) For a transcription of an audio record, for an A4 size page or part thereof	12,00
(ii) For a copy of an audio record	17,00

- (f) To search for and prepare the record for disclosure, R15,00 for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation.
- (g) For purposes of section 22(2) of the Act, the following applies:
  - (i) six hours as the hours to be exceeded before a deposit is payable;  
and
  - (ii) one third of the access fee is payable as a deposit by the requester.
- (h) The actual postage is payable when a copy of a record must be posted to a requester.

**ANNEXURE 4**

**FORM 5**

**COMPLAINT REGARDING INTERFERENCE WITH THE PROTECTION OF PERSONAL INFORMATION/COMPLAINT REGARDING DETERMINATION OF AN ADJUDICATOR IN TERMS OF SECTION 74 OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (ACT NO. 4 OF 2013) REGULATIONS RELATING TO THE PROTECTION OF PERSONAL INFORMATION, 2018 [Regulation 7.]**

Note:

1. Affidavits or other documentary evidence as applicable in support of the request may be attached.
2. If the space provided for in this Form is inadequate, submit information as an Annexure to this Form and sign each page.
3. Complete as is applicable.
4. Mark the appropriate box with an "x".

Mark the appropriate box with an "x".

**Complains regarding:**

- Alleged interference with the protection of personal information
- Determination of an adjudicator.

<b>PART I</b>	<b>ALLEGED INTERFERENCE WITH THE PROTECTION OF THE PERSONAL INFORMATION IN TERMS OF SECTION 74 (1) OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (Act No. 4 of 2013)</b>
<b>A</b>	<b>PARTICULARS OF COMPLAINANT</b>
Name(s) and surname / registered name of data subject:	
Unique Identifier / Identity Number:	
Residential, postal or business address:	
	Code ( )
Contact number(s):	
Fax number/ E-mail address:	
<b>B</b>	<b>PARTICULARS OF RESPONSIBLE PARTY INTERFERING WITH PERSONAL INFORMATION</b>
Name(s) and surname/ Registered name of responsible party:	

Residential, postal or business address:	
	Code (                    )
Contact number(s):	
Fax number/ E-mail address:	
<b>C</b>	<b>REASONS FOR COMPLAINT</b> <i>(Please provide detailed reasons for the complaint)</i>
<b>PART II</b>	<b>COMPLAINT REGARDING DETERMINATION OF ADJUDICATOR IN TERMS OF <a href="#">SECTION 74 (2)</a> OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (ACT <a href="#">NO. 4 OF 2013</a>)</b>
<b>A</b>	<b>PARTICULARS OF COMPLAINANT</b>
Name(s) and surname/ registered name of data subject:	
Unique Identifier/ Identity Number:	
Residential, postal or business address:	
	Code (                    )
Contact number(s):	
Fax number/ E-mail address:	
<b>B</b>	<b>PARTICULARS OF ADJUDICATOR AND RESPONSIBLE PARTY</b>
Name(s) and surname of adjudicator:	
Name(s) and surname of responsible party /registered name:	
Residential, postal or business address:	
	Code (                    )
Contact number(s):	
Fax number/ E-mail address:	

Signed at \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

\_\_\_\_\_  
Signature of Data Subject/Designated Person

**ANNEXURE 5**

**FORM 1**

**OBJECTION TO THE PROCESSING OF PERSONAL INFORMATION IN TERMS OF SECTION 11(3) OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (ACT 4 OF 2013)**

**REGULATIONS RELATING TO THE PROTECTION OF PERSONAL INFORMATION, 2018**

**(Regulation 2)**

Note:

- a. Affidavits or other documentary evidence as applicable in support of the objection may be attached.
- b. If the space provided for in this Form is inadequate, submit information as an Annexure to this Form and sign each page.
- c. Complete as applicable.

<b>A</b>	<b>DETAILS OF DATA SUBJECT</b>
Name(s) and surname / registered name of data subject:	
Unique Identifier / Identity Number:	
Residential, postal or business address:	
	Code:
Contact Numbers:	
Fax Number / Email address:	
<b>B</b>	<b>DETAILS OF RESPONSIBLE PARTY</b>
Name(s) and surname / Registered Name of Responsible Party:	
Residential, postal or business address:	
	Code:
Contact Numbers:	
Fax Number / Email address:	
<b>C</b>	<b>REASONS FOR OBJECTION IN TERMS OF SECTION 11(1)(d) TO (f) (Please provide detailed reasons for the objection)</b>

Signed at \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

\_\_\_\_\_  
Signature of Data Subject/Designated Person

**ANNEXURE 6**

**FORM 2**

**REQUEST FOR CORRECTION OR DELETION OF PERSONAL INFORMATION OR DESTROYING OR DELETION OF RECORD OF PERSONAL INFORMATION IN TERMS OF SECTION 24(1) OF THE PROTECTION OF PERSONAL INFORMATION ACT, 2013 (ACT 4 OF 2013)**

**REGULATIONS RELATING TO THE PROTECTION OF PERSONAL INFORMATION, 2018**

**(Regulation 3)**

Note:

1. Affidavits or other documentary evidence as applicable in support of the objection may be attached.
2. If the space provided for in this Form is inadequate, submit information as an Annexure to this Form and sign each page.
3. Complete as applicable.

Mark the appropriate box with an "x".

**Request for:**

	Correction or deletion of the personal information about the data subject which is in possession or under the control of the responsible party.
	Destroying or deletion of a record of personal information about the data subject which is in the possession or under the control of the responsible party and who is no longer authorised to retain the record of information.

<b>A</b>	<b>DETAILS OF DATA SUBJECT</b>
Name(s) and surname / registered name of data subject:	
Unique Identifier / Identity Number:	
Residential, postal or business address:	
	Code:
Contact Numbers:	
Fax Number / Email address:	
<b>B</b>	<b>DETAILS OF RESPONSIBLE PARTY</b>
Name(s) and surname / Registered Name of Responsible Party:	
Residential, postal or business address:	
	Code:
Contact Numbers:	
Fax Number / Email address:	
<b>C</b>	<b>INFORMATION TO BE CORRECTED / DELETED / DESTROYED / DESTROYED</b>

