



PAIA MANUAL

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

List of Acronyms and Abbreviations

Category	Details
CEO	Chief Executive Officer
DIO	Deputy Information Officer
IO	Information Officer
Minister	Minister of Justice and Correctional Services
PAIA	Promotion of Access to Information Act No. 2 of 2000 (as amended)
POPIA	Protection of Personal Information Act No. 4 of 2013
Regulator	Information Regulator
Republic	Republic of South Africa
AI	Artificial Intelligence

Purpose of the PAIA Manual

This PAIA Manual is useful for the public to:

1. Check the categories of records held by a body which are available without a person having to submit a formal PAIA request;
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. Know the description of the records of the body which are available in accordance with any other legislation;
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;

5. Know the description of the guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;
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;
7. Know the description of the categories of data subjects and of the information or categories of information relating thereto;
8. Know the recipients or categories of recipients to whom the personal information may be supplied;
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
10. Know whether the body has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

Key Contact Details for Access to Information of ACG Consult

Chief Information Officer	
Name	Adelina Christine Gouws
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Fax	N/A
Website	www.acgconsult.co.za

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General Enquiries Email: adelien@acgconsult.co.za

Guide on How to Use PAIA and How to Obtain Access to the Guide

2. 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.
3. The Guide is available in each of the official languages and in braille.
4. The aforesaid Guide contains the description of:
 - The objects of PAIA and POPIA;
 - The postal and street address, phone and fax number and, if available, electronic mail address of the Information Officer of every public body, and every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA and section 56 of POPIA;
 - The manner and form of a request for access to a record of a public body contemplated in section 11, and access to a record of a private body contemplated in section 50;

- The assistance available from the IO of a public body in terms of PAIA and POPIA;
 - The assistance available from the Regulator in terms of PAIA and POPIA;
 - All remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging an internal appeal, a complaint to the Regulator, and an application with a court against a decision by the information officer;
 - The provisions of sections 14 and 51 requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;
 - The provisions of sections 15 and 52 providing for the voluntary disclosure of categories of records;
 - The notices issued in terms of sections 22 and 54 regarding fees to be paid in relation to requests for access; and
 - The regulations made in terms of section 92.
5. 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. The Guide can also be obtained:
- Upon request to the Information Officer;
 - From the website of the Regulator (<https://www.justice.gov.za/inforeg/>).

Description of Records Available in Accordance with Other Legislation

Category of Records	Applicable Legislation
Privacy Policy	Protection of Personal Information Act No. 4 of 2013
PAIA Manual	Promotion of Access to Information Act 2 of 2000

Description of Subjects and Categories of Records Held by ACG Consult

Subject	Categories of Records
Disability Tax Clients	<ul style="list-style-type: none"> • Personal information • Contact information • Financial information • Bank statements • Medical certificates and disability assessments • ITR-DD forms • SARS correspondence • Tax returns and supporting documentation • Refund calculations
Companies	<ul style="list-style-type: none"> • CIPC registration records • Directors and shareholders records • Financial records and statements • Company tax returns

	<ul style="list-style-type: none"> • SARS correspondence
Employees	<ul style="list-style-type: none"> • HR policies and procedures • Advertised posts • Employee records • Employment contracts • Payroll records • Leave records • Qualification certificates
Suppliers / Service Providers	<ul style="list-style-type: none"> • Personal information • Business registration information • Bank details

Processing of Personal Information

1. Purpose of Processing Personal Information

ACG Consult processes personal information for the purposes of providing specialised Disability Tax services, tax calculations, and bookkeeping to our clients. While using our services, we may collect and process certain personally identifiable information that can be used to contact or identify you ("Personal Data"). Personally identifiable information may include, but is not limited to:

- First name and last name
- Identity number or registration number
- Email address and contact details
- Financial and banking information
- Health and disability-related information (including medical diagnoses, disability certificates, and ITR-DD forms), processed solely for the purpose of Disability Tax Credit applications
- Usage data collected through our website (www.acgconsult.co.za)

2. Special Personal Information — Health and Disability Data

ACG Consult processes special personal information as contemplated in section 26 of POPIA, specifically health and disability-related information. This information is processed exclusively for the purpose of preparing and submitting Disability Tax Credit claims on behalf of clients, in accordance with the Income Tax Act and SARS requirements. Such information is processed only with the explicit consent of the data subject or their legal guardian.

3. Description of the Categories of Data Subjects

Categories of Data Subjects	Personal Information That May Be Processed
Customers / Clients	Name, address, identity numbers, employment status, bank details, health and disability-related information (for Disability Tax purposes), tax records and SARS correspondence
Companies	Company name, registration number, VAT number, CIPC records, director and shareholder details, financial records and statements
Service Providers	Names, registration number, VAT numbers, address, trade secrets and bank details
Employees	Address, qualifications, gender, race, payroll information, employment contracts and leave records

Recipients of Personal Information

Category of Personal Information	Recipients or Categories of Recipients
Identity number and names, for criminal checks	South African Police Services
Qualifications, for verification	South African Qualifications Authority
Credit and payment history	Credit Bureaus
Personal and financial information for tax submissions	South African Revenue Service (SARS)
Disability-related information and ITR-DD forms	South African Revenue Service (SARS); Medical practitioners or disability assessors as required for ITR-DD verification
Company records and director information	Companies and Intellectual Property Commission (CIPC)

Use of Artificial Intelligence Tools

ACG Consult makes use of Artificial Intelligence (AI) tools as part of its professional practice to assist with tax calculations, document drafting, and analysis. The AI tools currently in use include:

- ChatGPT (developed by OpenAI, based in the United States of America)
- Claude (developed by Anthropic, based in the United States of America)

In the course of using these tools, the following categories of personal and financial information may be inputted:

- Client personal information (name, identity number, contact details)
- Financial information (bank statements, tax returns, financial records)

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- Health and disability-related information (medical certificates, ITR-DD forms, disability assessments)
 - Company records (director details, financial statements, CIPC records)

Data subjects are advised that the use of these AI tools may involve the transfer or processing of personal information outside the borders of the Republic of South Africa. ACG Consult takes reasonable steps to limit the personal information shared with AI tools to what is strictly necessary and does not share information in a manner that would identify data subjects unnecessarily. ACG Consult will, on a continuous basis, review and align its AI usage practices with the requirements of POPIA and any guidance issued by the Information Regulator.

Planned Transborder Flows of Personal Information

ACG Consult makes use of AI tools (ChatGPT and Claude) which are operated by service providers based in the United States of America. As a result, personal and financial information inputted into these tools may be processed on servers located outside the Republic of South Africa.

ACG Consult acknowledges this constitutes a transborder flow of personal information as contemplated in section 72 of POPIA. ACG Consult takes reasonable steps to ensure that any recipient of such information is subject to a law, binding corporate rules, or a binding agreement that provides an adequate level of protection, substantially similar to the conditions for the lawful processing of personal information as set out in POPIA.

Data subjects are informed of and consent to this transborder processing as part of ACG Consult's engagement process.

General Description of Information Security Measures

ACG Consult has implemented various security safeguards to ensure the confidentiality and integrity of the personal information under the care of the body. This includes, but is not limited to:

- Data Encryption
- Anti-virus and Anti-malware Solutions
- Password-protected access to client files and systems
- Restricted access to personal information on a need-to-know basis among staff
- Ongoing staff awareness regarding data protection obligations

While ACG Consult strives to use commercially acceptable means to protect Personal Data, absolute security cannot be guaranteed.

Website and Online Data Collection

ACG Consult operates a website at www.acgconsult.co.za. This website may collect certain technical data from visitors, including but not limited to IP addresses, browser type, pages visited, time and date of visit, and time spent on pages. This information is collected for the purpose of improving website functionality and user experience.

To the extent that the website makes use of cookies or similar tracking technologies, visitors may be notified of this via a cookie notice on the website. Data subjects are advised to review the website's Privacy Policy for detailed information on how online data is collected and used.

ACG Consult does not use website data for unsolicited marketing purposes and does not sell website visitor data to third parties.

Availability of the Manual

A copy of the Manual is available:

- On www.acgconsult.co.za;
- At the head office of ACG Consult for public inspection during normal business hours;
- To any person upon request and upon the payment of a reasonable prescribed fee; and
- To the Information Regulator upon request.

A fee for a copy of the Manual, as contemplated in Annexure B of the Regulations, shall be payable per each A4-size photocopy made.

Updating of the Manual

The head of ACG Consult will on a regular basis update this manual to ensure it remains current and compliant with the requirements of PAIA and POPIA.

Issued By

Adelina Christine Gouws

Owner and Founder of ACG Consult

Information Officer

29 March 2026