

Table of Legislation Business Partners Limited

Legislation	Specific Section/ regulation	Description of Documents	Person (If limited)
The Labour Relations Act 66 of 1995	Section 189(3)	<p>The employer must disclose in writing all relevant information related to dismissals based on operational requirements including but not limited to</p> <ul style="list-style-type: none"> (a) The reasons for the proposed dismissals; (b) The alternatives that the employer considered before proposing the dismissals, and the reasons for rejecting each of those alternatives; (c) The number of employees likely to be affected and the job categories of which they are employed; (d) The proposed method for selecting which employees to dismiss; (e) The time when, or the period during which the dismissals are likely to take effect; (f) The severance pay proposed; (g) Any assistance that the employer proposes to offer to the employees likely to be dismissed; (h) The possibility of the future employment of the employees who are dismissed; (i) The number of employees employed with the employer; and (j) The number of employees that the employer has dismissed for reasons based on its operational requirements in the preceding 12 months. 	Trade Union or representatives of the employees or employees
Employment Equity Act No. 55 of 1998	Section 18(1)	When a designated employer engages in consultation i.t.o. this Act the employer must disclose to the consulting parties all relevant information that will allow those parties to consult effectively.	Consulting parties

	Section 25(1), (2) & (3)	<p>An employer must display at the workplace where it can be read by employees a notice in the prescribed form informing them about the provisions of the Employment Equity Act. In terms of sub-section 25(2) a designated employer must in each of its workplaces, place in prominent places that are accessible to all employees:</p> <ul style="list-style-type: none"> (a) The most recent reports submitted by that employer to the Director General; (b) Any compliance order, arbitration award or order of the Labour Court concerning the provisions of this Act in relation to that employer; and (c) Any other document concerning this Act as may be prescribed. <p>In terms of section 25(3) an employer who has an employment equity plan must make a copy of the plan available to its employees for copying and consultation.</p>	Employees
	Section 26	An employer must establish and for the prescribed period maintain records i.r.o. its workforce, its employment equity plan and any other records relevant to its compliance with this Act.	Employees
The Basic Conditions of Employment Act 75 of 1997	Section 29(1)	An employer must supply an employee when the employee commences employment with particulars of work. In terms of sub-section 2 when any matter changes the written particulars must be revised to reflect the change and the employee must be supplied with a copy of the document reflecting the change. In terms of section 29(4) the written particulars must be kept by the employer for a period of 3 years after termination of employment.	Employee
	Section 31(1)	<p>Every employer must keep a record containing at least the following information:</p> <ul style="list-style-type: none"> (a) The employee's name and occupation; (b) The time worked by each employee; (c) The remuneration paid to each employee; (d) The date of birth of any employee under 18 years of age; and (e) Any other prescribed information. <p>The record must be kept by the employer for a period of 3 years from the date of the last entry in the record.</p>	Employee

	Section 33(1)	An employer must give an employee the following information in writing on each day the employee is paid: (a) The employer's name and address; (b) The employee's name and occupation; (c) The period for which the payment is made; (d) The employee's remuneration in money; (e) The amount and purpose of any deduction made from the remuneration; (f) The actual amount paid to the employee.	Employee
	Section 66(1)	In order to monitor or enforce compliance with any employment law a labour inspector may require a person to disclose information either orally or in writing and either alone or in the presence of witnesses on any matter to which an employment law relates and require that disclosure be made under oath, copy any record or document to which an employment law relates.	Labour Inspector
Identification Act 68 of 1997	12	The Director General may: (a) Request any person to furnish the Director General with proof of the correctness of any particulars which have been furnished i.r.o. such person in any document i.t.o. this act; and (b) Investigate or cause to be investigated any matter i.r.o. which particulars are required to be recorded in the Population Register.	Director General of Home Affairs
Compensation for Occupational Injuries and Diseases Act 130 of 1993	Section 6(1)(a)	1(a) The Director General may subpoena any person who in his opinion is able to give information concerning the subject of any enquiry i.t.o. this Act or who is suspected to have in the opinion of the Director General has in his possession or custody or under his control any book, document or thing which has a bearing on the enquiry, to appear before him at a time and place specified in the subpoena, to be interrogated or to produce such book, document or thing, and the Director General may retain such book, document or thing for further investigation.	Director General

	Section 7	<p>3. An authorised person may question any person who is or was on the premises either alone or in the presence of any other person or any matter to which this act relates,</p> <p>(c) Order any person who has control over or custody of any book, document or thing or in those premises to produce to him forthwith, or at such time and place as may be determined by him, such book, document or thing.</p> <p>(d) At any time and place order any person who has the possession or custody of or is in control of a book, document or thing relating to the business of an employer or previous employer, to produce forthwith or at such time and place as may be determined by him, such book, document or thing seize any book, document or thing which in his opinion may serve as evidence in any matter i.t.o. this Act or cause to be examined any book, document or thing produced to him or seized by him, and make extracts therefrom or copies thereof and order any person who, in his opinion, is qualified thereto to explain entry therein.</p>	Authorised Person
	Section 40	2. An employee or employer shall at the request of the Director General furnish such further particulars regarding the accident and injuries concerned the Director General may require.	Director General
	Section 80	Employer to register with Director General and to furnish him with particulars.	Director General
	Section 80	1. An employer carrying on business in the Republic shall within the prescribed period and in the prescribed manner register with the Commissioner and shall furnish the Commissioner with the prescribed particulars of its business and shall within a period determined by the Commissioner furnish such particulars as the Commissioner may require.	Commissioner

	Section 81	<p>An employer shall keep a register or other record of the earnings and other prescribed particulars of all employees and shall at all reasonable times produce such register or record or a micro film or other micro form reproduction thereof on demand to an authorised person referred to in section 7 for inspection.</p> <p>(2) An employer shall retain the register, record or reproduction referred to in sub-section 1 for a period of at least 4 years after the date of the last entry in that register or record.</p>	Authorised Person
	Section 82	<p>An employer shall not later than the 31st day of March in each year furnish the Commissioner with a return in the prescribed form, certified by him, her or it as correct showing:</p> <p>(a) The amount of earnings up to the maximum paid by him, it, its employees during the period with effect from the 1st day of March of the immediately preceding year up to and including the last day of February of the following year; and</p> <p>(b) Such further information as may be prescribed that it now may require.</p>	Director General
	Section 32A	<p>(1) Any inspector furnished with inspection authority in writing by the Board may conduct an investigation to determine whether the provisions of the Act are being or have been complied with and may, subject to sub-section 5 for that purpose without giving prior notice at all reasonable times:</p> <p>(a)(iii) Enter any place i.r.o. which he has reason to believe that there are books, records, documents to which the provisions of this Act are applicable.</p>	Inspector or the manager

Competition Act 89 of 1998	Section 49A	<p>1. At any time during an investigation i.t.o. the Act the Commissioner may summon any person who is believed to be able to furnish any information on the subject of the investigation, or to have possession or control of any book, document or other object that has a bearing on that subject:</p> <p>(a) To appear before the Commissioner or a person authorised by the Commissioner, to be interrogated at a time and place specified in the summons; or</p> <p>(b) At a time and place specified in the summons, to deliver or produce to the Commissioner, or a person authorised by the Commissioner, any book, document or other object specified in the summons.</p>	Commissioner
	Section 54	<p>The member of the Competition Tribunal presiding at the hearing may:</p> <p>(a) Direct or summon any person to appear at any specified time and place;</p> <p>(b) Question any person under oath or affirmation;</p> <p>(c) Summon or order any person;</p> <p>(i) To produce any book, document or item necessary for the purpose of the hearing.</p>	Member of the Competition Tribunal
	Section 56	<p>3. The Competition Tribunal may order a person to answer any question, or to produce any article or document, even if it is self-incriminating to do so.</p>	Competition Tribunal
Insolvency Act 24 of 1936	Section 21	<p>7. Before awarding any creditor a share in the proceeds, the trustee may require the creditor to lodge with him, within a period to be determined by the Master, an affidavit, supported by such evidence as may be available, setting forth the result of such excursion and disclosing the balance of his claim which remains unpaid.</p>	Trustee
	Section 44	<p>4. Every claim shall be proved by affidavit which may be made by the creditor or by any person fully cognisant of the claim. The said affidavit or a copy thereof and any documents submitted in support of the claim shall be delivered at the office of the officer who is to preside at a meeting of creditors.</p>	Officer who is to preside at a meeting of creditors

	Section 152	2. If at any time after the sequestration of the estate of a debtor and before his rehabilitation, the Master is of the opinion that the insolvent or the trustee of that estate or any other person is able to give any information which the Master considers desirable to obtain concerning the insolvent or concerning his estate or the administration of the estate or concerning any claim or demand made against the estate or the administration of the estate or concerning any claim or demand made against the estate he may by notice in writing deliver to such other person summon him to appear before the Master or before a magistrate or an officer in the public service mentioned in such notice at a place and on a date and hour stated in such notice and to furnish the Master or other officer before him he is summoned to appear with all the information within his knowledge concerning the insolvent or concerning the insolvent's estate or the administration of the estate.	The Master or magistrate or an officer in the public service
Constitution of the Republic of South Africa Act No 108 of 1996	Section 32	1(b) Everyone has the right to access to any information that is held by another person and that is required for the exercise or protection of any rights. The rights in terms of the constitution are limited in terms of sec 36.	Any member of the public
Companies Act No 71 of 2008	Section 56	(5) A company that knows or has reasonable cause to believe that any of its securities are held by one person for the beneficial interest of another, by notice in writing, may require either of those persons to: (a) Confirm or deny that fact; (b) Provide particulars of the extent of the beneficial interest held during the three years preceding the date of the notice; and (c) Disclose the identity of each person with a beneficial interest in the securities held by that person.	Company on whose behalf the registered shareholder holds securities

		<p>7(b) A company that falls within the meaning of “regulated company” as set out in section 117(1)(i) must:</p> <p>(b) Publish in its annual financial statements, if it is required to have such statements audited in terms of section 30(2), a list of the persons who hold beneficial interests equal to or in excess of 5 percent of the total number of securities of that class issued by the company, together with the extent of those beneficial interests.</p>	<p>A person on whose behalf the registered shareholder holds securities</p>
	Section 93	<p>(1)(a) The auditor of a company:</p> <p>(a) has the right of access at all times to the accounting records and all books and documents of the company, and is entitled to require from the directors or prescribed officers of the company any information and explanations necessary for the performance of the auditor’s duties;</p> <p>(b) in the case of the auditor of a holding company, has the right of access to all current and former financial statements of any subsidiary of that holding company and is entitled to require from the directors or officers of the holding company or subsidiary any information and explanations in connection with any such statements and in connection with the accounting records, books and documents of the subsidiary as necessary for the performance of the auditor’s duties; and</p> <p>(c) is entitled to:</p> <p>(i) Attend any general shareholders meeting;</p> <p>(ii) Receive all notices of and other communications relating to any general shareholders meeting; and</p> <p>(iii) Be heard at any general shareholders meeting contemplated in this paragraph on any part of the business of the meeting that concerns the auditor’s duties or functions.</p>	<p>Auditor</p>

	Section 28	<p>(1) A company must keep accurate and complete accounting records in one of the official languages of the Republic:</p> <p>(a) As necessary to enable the company to satisfy its obligations in terms of this Act or any other law with respect to the preparation of financial statements; and</p> <p>(b) Including any prescribed accounting records, which must be kept in the prescribed manner and form.</p>	<p>CIPC</p> <p>Directors</p>
	Section 26	<p>(1) A person who holds or has a beneficial interest in any securities issued by a profit company, or who is a member of a non-profit company, has a right to inspect and copy, without any charge for any such inspection or upon payment of no more than the prescribed maximum charge for any such copy, the information contained in the following records of the company:</p> <p>(a) The company's Memorandum of Incorporation and any amendments to it, and any rules made by the company, as mentioned in section 24(3)(a);</p> <p>(b) The records in respect of the company's directors, as mentioned in section 24(3)(b);</p> <p>(c) The reports to annual meetings, and annual financial statements, as mentioned in section 24(3)(c)(i) and (ii);</p> <p>(d) The notices and minutes of annual meetings, and communications mentioned in section 24(3)(d) and (e), but the reference in section 24(3)(d) to shareholders meetings, and the reference in section 24(3)(e) to communications sent to holders of a company's securities, must be regarded in the case of a non-profit company as referring to a meeting of members, or communication to members, respectively; and</p> <p>(e) The securities register of a profit company, or the members register of a non-profit company that has members, as mentioned in section 24(4).</p> <p>(2) A person not contemplated in subsection (1) has a right to inspect or copy the securities register of a profit company, or the members register of a non-profit company that has members, or the register of directors of a company, upon payment of an amount not exceeding the prescribed maximum fee for any such inspection.</p>	<p>A member or holder of securities</p>

Unemployment Insurance Act 63 of 2001	Section 56	(1) Every employer must, as soon as it commences activities as an employer provide information regarding its employees to the commissioner.	Unemployment Insurance Commissioner
Value-Added Tax Act 89 of 1991	Sections 55 and 57A	<p>(a) The Act provides for taxation in respect of the supply of goods and services and the importation of goods and matters connected therewith.</p> <p>(b) Section 55 provides that every vendor shall keep such books of account or other records as may enable him to observe the requirements of the Act and enable the Commissioner to satisfy himself that the vendor has observed such requirements, and every vendor shall, in particular keep the following records and documents:</p> <p>(1) A record of all goods and services supplied by or to the vendor showing the goods and services, the rate of tax applicable to the supply and the suppliers or the agents, in sufficient detail to enable the goods and services, the rate of tax, the suppliers or the agents to be readily identified by the Commissioner, and all invoices, tax invoices, credit notes, debit notes, bank statements, deposit slips, stock lists and paid cheques relating thereto: Provided that a vendor's records to not have to show the rate of tax where the vendor has been authorised by the Commissioner to calculate the tax payable by him in accordance with a method prescribed by regulation, as contemplated in section 16 (1);</p> <p>(2) A record of all importations of goods and documents relating thereto as contemplated in section 16 (2) (d);</p> <p>(3) The charts and codes of account, the accounting instruction manuals and the system and programme documentation which describe the accounting system used in each tax period in the supply of goods and services;</p> <p>(4) Any list required to be prepared in accordance with section 15 (9); and</p> <p>(5) Any documentary proof required to be obtained and retained in accordance with section 11 (3).</p> <p>(c) Section 57A provides that the Commissioner or any officer may require a vendor or any other person to furnish such information, documents or things as the Commissioner or such officer may require (to inspect, audit, examine or obtain).</p>	Commissioner for South African Revenue Service

<p>Skills Development Levies Act 9 of 1999</p>		<p>(a) The Act provides for the imposition of a skills development levy and for matters connected therewith.</p> <p>(b) The Act contemplates that an employer shall keep records and/or information to which the Act relates. In the case of any employer, these records and/or information would appear to be those relating to registration for payment of the levy imposed by the Act and the payment of the levy.</p> <p>(c) The Act would not appear to require companies to keep any specific records.</p>	<p>Inspectors</p>
<p>Income Tax Act 58 of 1962</p>	<p>Sections 70, 71 and 73B</p>	<p>(a) The Act consolidates the law relating to the taxation of incomes and donations and matters related thereto.</p> <p>(b) Section 70 provides that where, during any period of twelve months ending on the last day of February in any year, any interest has become due by any company upon or in respect of debentures, debentures stock, loans or advances, the company shall, within 30 days after the end of such period or within such further period as the Commissioner may allow, furnish the Commissioner with a return giving:</p> <p>(1) the full name and address; and</p> <p>(2) in the case of:</p> <p style="padding-left: 40px;">(2.1) any natural person, his or her identification number: Provided that where he or she is not in possession of a South African identity document, any other form of identification; or</p> <p style="padding-left: 40px;">(2.2) any person other than a natural person, the registration number,</p> <p style="padding-left: 40px;">(2.3) of each person to whom such interest became due and the amount of such interest.</p> <p>(c) Section 71 provides that every bank carrying on business in the Republic or company dealing in or negotiating bearer warrants shall keep a record of all payments in respect of interest or dividends made to any person by means of bearer warrants, and shall in such manner and form and at such times as may be prescribed or as the Commissioner may require, furnish particulars of such payments.</p> <p>(d) Section 73B provides that a person shall retain all records required to determine the taxable capital gain or assessed capital loss of that person for a period of 5 years from the date on which the return for that year of assessment was received by the Commissioner.</p>	<p>Commissioner for South African Revenue Service</p>

	Section 26	The inspector furnished with the inspection authority in writing by the Director General of Trade and Industry may conduct an investigation to gather information that the Director General or Official may require to determine whether the provisions or first Act are being or have been complied with and may for that purpose at all reasonable times enter any place and order any person to produce to him any book or record or other document in the possession or under the control of such person.	
Consumer Protection Act 68 of 2008	Section 27 (3)(b) and Regulation 10	Information provided to a Consumer by an Intermediary; disclosure in writing of a conflict of interest by the Intermediary in relevance to goods or services to be provided; record of advice furnished to the consumer reflecting the basis on which the advice was given; and written instruction sent by Intermediary to the consumer is to be kept by the Intermediary for a period of three years.	Authorised Person
Protection of Personal Information Act 4 of 2008	Section 14	<p>Personal information must not be retained for any longer than is necessary to achieve the purpose for its collection. If there is no legal requirement to keep the information, it should be deleted. The Act therefore places an obligation on the person collecting the data to delete or remove it at a certain time. Records of personal information must not be retained any longer than is necessary for achieving the purpose for which the information was collected or subsequently processed, unless:</p> <ul style="list-style-type: none"> (a) Retention of the record is required or authorised by law; (b) The responsible party reasonably requires the record for lawful purposes related to its functions or activities; (c) Retention of the record is required by a contract between the parties thereto; or (d) The data subject or a competent person where the data subject is a child has consented to the retention of the record. 	Authorised Person

<p>Electronic Communication and Transaction Act 25 of 2002</p>	<p>Section 51</p>	<p>Personal information and the purpose for which the data was collected must be kept by the person who electronically requests, collects, collates, processes or stores the information for as long as such information is used, and at least 1 year thereafter. A record of any third party to whom the information was disclosed must be kept for as long as the information is used and at least 1 year thereafter. All personal data which has become obsolete must be destroyed</p>	<p>Authorised Person</p>
<p>National Credit Act 34 of 2005</p>	<p>Section 170 and Regulations 55(1)(b), 55(1)(c) and 56</p>	<p>55 (1)(b) Records of registered activities to be retained by Credit Providers, in respect of each consumer:</p> <ul style="list-style-type: none"> - Application for credit declined; - Reasons for decline of application for credit; - Pre-agreement statement and quote; - Documentation in support of steps taken in terms of section 81(2) of the Act; - Record of payments made; and - Documentation in support of any steps taken after default by consumer for 3 years from the earliest of the dates on which the registrant created signed or received the document. <p>55 (1)(c) Records of registered activities to be retained by Credit Providers, in respect of operations:</p> <ul style="list-style-type: none"> - Record of income, expenses and cash flow; - Credit transaction flows; and - Management accounts and financial statements for 3 years from the earliest of the dates on which the registrant created signed or received the document. <p>56 Records to be kept in terms of section 170 of the Act in respect of each consumer:</p> <ul style="list-style-type: none"> - Records of all applications for credit, credit agreements and credit accounts for 3 years from the date of termination of the credit agreement; or, in the case of an application for credit that is refused or not granted for any reason, from the date of receipt of the application. 	<p>Authorised Person</p>

Financial Intelligence Centre Act 38 of 2001

Sections 22 and 23

Whenever an accountable institution establishes a business relationship or concludes a transaction with a client, the accountable institution must keep record of:

- The identity of the client;
- If the client is acting on behalf of another person:
 - The identity of the person on whose behalf the client is acting; and
 - The client's authority to act on behalf of that other person.
- If another person is acting on behalf of the client:
 - The identity of that other person; and
 - That other person's authority to act on behalf of the client.
- The manner in which the identity of the persons referred to above was established;
- The nature of that business relationship or transaction;
- In the case of a transaction:
 - The amount involved; and
 - The parties to that transaction.
- All accounts that are involved in:
 - Transactions concluded by that accountable institution in the course of that business relationship; and
 - That single transaction.
- The name of the person who obtained the identity of the person transacting on behalf of the accountable institution; and
- Any document or copy of a document obtained by the accountable institution.

The records may be kept in electronic format.

Records must be kept from termination of business relationship for a period of 5 years.
Records must be kept from the date the transaction is concluded for a period of 5 years.

Authorised Person