

PAIA Manual - Addendum A

Legislation	Section / regulation	Description of documents	Person(s) who can request
Banks Act 94 of 1990	Sections 7(1)	The Authority may by notice in writing – <ul style="list-style-type: none"> (a) direct a bank or a controlling company or a subsidiary of a bank or controlling company to furnish the Authority, at such time or times or at such intervals or in respect of such period or periods as may be specified in the notice, with such information as may be specified in the notice and as the Authority may reasonably require for the performance of his or her functions under this Act; or (b) direct such bank, controlling company or subsidiary to furnish the Authority with a report by a public accountant as defined in section 1 of the Auditing Profession Act, 2005 (Act No. 26 of 2005), or by any other person with appropriate professional skill, on any matter, or any aspect of any matter, about which the Authority has directed or may direct under paragraph (a) the bank, controlling company or subsidiary to furnish information. 	Prudential Authority
	Section 43(1)	Subject to the provisions of Sub-regulation (3), a bank shall disclose in its annual financial statements and other disclosures to the public, reliable, relevant and timely qualitative and quantitative information that enable users of that information, among other things, to make an accurate assessment of the bank's financial condition, including, but not limited to, its capital adequacy position and its liquidity position, financial performance, its leverage ratio, ownership, governance, business activities, risk profile and risk management practices.	The public
	Section 53	A bank or a controlling company shall on such a form and at such intervals as may be prescribed furnish the Authority with such particulars as may be prescribed relating to its shareholding or other interest in <ul style="list-style-type: none"> (a) its subsidiaries contemplated in section 52(1)(a); (aA) any joint venture contemplated in section 52(1)(aA); (b) an undertaking contemplated in section 52(1)(c); or (c) any trust or financial or other business undertaking contemplated in section 52(1)(d) 	Prudential Authority
	Section 59	<ol style="list-style-type: none"> 1. Every bank and every controlling company shall within 90 days of its registration as such, and annually thereafter within 30 days of 31 December of each year, furnish the Authority with a return regarding its shareholders as at the date of the said registration or as on 31 December of that year, as the case may be. 2. A return referred to in subsection (1) shall contain the information prescribed. 	Prudential Authority
	Section 67	If, in the case of an individual shareholder in a bank who holds more than 25 percent of all the issued shares in that bank to which voting rights are attached, the sum of the amounts of such bank's investments with or loans or advances or other exposures to such individual shareholder exceeds the total nominal value of the said shares so held by that individual shareholder, the bank shall in its financial statements mention the name of such individual shareholder.	Prudential Authority
	Section 75	<ol style="list-style-type: none"> 1. A bank shall, in order to enable the Authority to determine – <ul style="list-style-type: none"> (a) whether the bank is complying with the provisions of <ul style="list-style-type: none"> (i) sections 70 and 72; or (ii) section 10A of the South African Reserve Bank Act, 1989 (Act No. 90 of 1989); or (b) the nature and amounts of the bank's assets, liabilities and contingent liabilities, furnish the Authority, subject to the provisions of subsection (3A), with returns. 2. A bank shall, in addition to the returns referred to in subsection (1), furnish the Authority, subject to the provisions of subsection (3A), with the prescribed returns, including returns relating to the extent and management of risk exposures in the conduct of its business. 3. The returns referred to in subsections (1) and (3) shall be prepared in conformity with financial reporting standards issued in terms of the Companies Act and shall be furnished to the Authority in respect of such period, at such times and on such a form as may be prescribed. 	Prudential Authority

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| | | <p>4. The regulations contemplated in subsections (3) and (3A) may also –</p> <ul style="list-style-type: none">(a) prescribe that a bank which carries on the business of a bank through the medium of a subsidiary, branch office, agency or other undertaking outside the Republic, shall incorporate in the returns which it is required to furnish in terms of subsections (1) and (3) the required information in respect of such business, and also that such information shall be furnished separately by the bank on a form so prescribed; and(b) prescribe that in the case of a group of banks the holding company in such group shall, in addition to the returns furnished in terms of subsections (1) and (3) by each bank in the group, furnish the Authority by means of a consolidated return, on a form prescribed, relating to –<ul style="list-style-type: none">(i) all the banks in that group;(ii) all the subsidiaries of such banks;(iii) the controlling company of such banks and all other subsidiaries of such controlling company;(iv) any juristic person which would have been a subsidiary of any one of such banks or of such controlling company had such juristic person been a company;(v) any juristic person of which the board of directors, or, in the case where such juristic person is not a company, of which the governing body, is accustomed to act in accordance with the directions or instructions of any one of such banks or of such controlling company; and(vi) any trust controlled directly or indirectly by any one of such banks or by such controlling company,as well as to any business, if any, referred to in paragraph (a), with the information required to be furnished in such first-mentioned returns, or with such other information as the Authority may require. <p>5. A bank shall furnish the Authority, in respect of those of the respective returns referred to in subsections (1) and (3) which most nearly coincide with the end of the financial year of the bank with a report by the auditor of the bank in which is stated whether or not those returns fairly and in conformity with financial reporting standards issued in terms of the Companies Act present those affairs of the bank to which the returns relate, and the Authority may, if he or she deems it necessary, require the bank so to furnish the Authority with such a report in respect of any other of those returns furnished during the financial year.</p> <p>6. A bank shall, at such times as may be prescribed, furnish the Authority with such further prescribed information as the Authority may require.</p> | |
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<p>Basic Conditions of Employment Act 75 of 1997</p>	<p>Section 29</p>	<ol style="list-style-type: none"> 1. An employer must supply an employee, when the employee commences employment, with the following particulars in writing- <ol style="list-style-type: none"> (a) the full name and address of the employer; (b) the name and occupation of the employee, or a brief description of the work for which the employee is employed; (c) the place of work, and, where the employee is required or permitted to work at various places, an indication of this; (d) the date on which the employment began; (e) the employee's ordinary hours of work and days of work; (f) the employee's wage or the rate and method of calculating wages (g) the rate of pay for overtime work; (h) any other cash payments that the employee is entitled to; (i) any payment in kind that the employee is entitled to and the value of the payment in kind; (j) how frequently remuneration will be paid; (k) any deductions to be made from the employee's remuneration; (l) the leave to which the employee is entitled; (m) the period of notice required to terminate employment, or if employment is for a specified period, the date when employment is to terminate; (n) a description of any council or sectoral determination which covers the employer's business; (o) any period of employment with a previous employer that counts towards the employee's period of employment; (p) a list of any other documents that form part of the contract of employment indicating a place that is reasonably accessible to the employee where a copy of each may be obtained. 2. When any matter listed in subsection (1) changes- <ol style="list-style-type: none"> (a) the written particulars must be revised to reflect the change; and (b) the employee must be supplied with a copy of the document reflecting the change. 3. If an employee is not able to understand the written particulars, the employer must ensure that they are explained to the employee in a language and in a manner that the employee understands. 4. Written particulars in terms of this section must be kept by the employer for a period of three years after the termination of employment. 	<p>Employee</p>
	<p>Section 31</p>	<ol style="list-style-type: none"> 1. Every employer must keep a record containing at least the following information: <ol 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. 2. A record in terms of subsection (1) must be kept by the employer for a period of three years from the date of the last entry in the record. 	<p>Employee</p>
	<p>Section 33(1)</p>	<p>An employer must give an employee the following information in writing on each day the employee is paid:</p> <ol style="list-style-type: none"> (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; and (g) if relevant to the calculation of that employee's remuneration- <ol style="list-style-type: none"> (i) the employee's rate of remuneration and overtime rate; (ii) the number of ordinary and overtime hours worked by the employee during the period for which the payment is made; (iii) the number of hours worked by the employee on a Sunday or public holiday during that period; and (iv) if an agreement to average working time has been concluded in terms of section 12, the total number of ordinary and overtime hours worked by the employee in the period of averaging. 	<p>Employee</p>

	Section 66 (1)	<p>In order to monitor or enforce compliance with an employment law, a labour inspector may-</p> <ul style="list-style-type: none"> (a) 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 the disclosure be made under oath or affirmation; (b) inspect, and question a person about, any record or document to which an employment law relates; (c) copy any record or document referred to in paragraph (b), or remove these to make copies or extracts; (d) require a person to produce or deliver to a place specified by the labour inspector any record or document referred to in paragraph (b) for inspection; (e) inspect, question a person about, and if necessary remove, any article, substance or machinery present at a place referred to in section 65; (f) inspect or question a person about any work performed; and (g) perform any other prescribed function necessary for monitoring or enforcing compliance with an employment law. 	Labour Inspector
Companies Act, No. 71 of 2008	Section 26(1)	<ol style="list-style-type: none"> 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: <ul style="list-style-type: none"> (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); (b) the records in respect of the company's directors, as mentioned in section 24(3)(b); (c) the reports to annual meetings, and annual financial statements, as mentioned in section 24(3)(c)(i) and (ii); (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 (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). 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. 	A person who holds or has a beneficial interest in any securities issued by a profit company
	Section 93(1)	<p>The auditor of a company-</p> <ul style="list-style-type: none"> (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; (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 (c) is entitled to- <ul style="list-style-type: none"> (i) attend any general shareholders meeting; (ii) receive all notices of and other communications relating to any general shareholders meeting; and (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. 	Auditor

Competition Act 89 of 1998	Section 49A(1)	<p>At any time during an investigation in terms of this 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> <ul style="list-style-type: none"> (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 (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. 	Commissioner
	Section 54	<p>The member of the Competition Tribunal presiding at a hearing may-</p> <ul style="list-style-type: none"> (a) direct or summon any person to appear at any specified time and place; (b) question any person under oath or affirmation; (c) summon or order any person- <ul style="list-style-type: none"> (i) to produce any book, document or item necessary for the purposes of the hearing; or (ii) to perform any other act in relation to this Act; (d) give directions prohibiting or restricting the publication of any evidence given to the Competition Tribunal; (e) accept oral submissions from any participant; and (f) accept any other information that is submitted by a participant. 	Member of the Competition Tribunal
	Section 56(3)	<p>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

Compensation for Occupational Injuries and Diseases Act 130 of 1993	Section 6(1)	<p>(a) The Director-General may subpoena any person who in his opinion is able to give information concerning the subject of any inquiry in terms of this Act, or who is suspected to have or 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 inquiry, 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.</p> <p>(b) An inquiry referred to in paragraph (a) shall take place in public unless the Director-General orders otherwise.</p>	Director-General of the Department of Labour
	Section 7(3)	<p>An authorised person may-</p> <p>(a) without previous notice, at all reasonable times enter any premises, and take an interpreter or other assistant or a police officer with him onto the premises;</p> <p>(b) while he is on the premises, or at any time thereafter, question any person who is or was on the premises, either alone or in the presence of any other person on 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 on 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 the 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;</p> <p>(e) seize any book, document or thing which in his opinion may serve as evidence in any matter in terms of this Act;</p> <p>(f) examine 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 any entry therein;</p> <p>(g) order an employee to appear before him at such time and place as may be determined by him, and question that employee.</p>	Authorised Person
	Section 40	<ol style="list-style-type: none"> The Director-General shall, after having received notice of an accident or having learned in some other way that an employee has met with an accident, make such inquiry as he may deem necessary to enable him to decide upon any claim or liability in terms of this Act. An employee or employer shall, at the request of the Director-General, furnish such further particulars regarding the accident and injuries concerned as the Director-General may require. 	Director-General
	Section 80(1)	<p>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 his business, and shall within a period determined by the Commissioner furnish such additional particulars as the Commissioner may require.</p>	Compensation Commissioner
	Section 81	<ol style="list-style-type: none"> An employer shall keep a register or other record of the earnings and other prescribed particulars of all the employees, and shall at all reasonable times produce such register or record or a microfilm or other microform reproduction thereof on demand to an authorised person referred to in section 7 for inspection. An employer shall retain the register, record or reproduction referred to in subsection (1) for a period of at least four years after the date of the last entry in that register or record. 	Authorised Person
	Section 82(1)	<p>Subject to subsection (1A), an employer, excluding an employer referred to in section 84(1)(a) and (b), shall not later than the thirty-first 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 contemplated in section 83(8) paid by him, her or it to his, her or its employees during the period with effect from the first 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 or as the Director-General may require.</p>	Director-General

Constitution of SA Act 108 of 1996	Section 32(1)	Everyone has the right of access to – (a) any information held by the state; and (b) any information that is held by another person and that is required for the exercise or protection of any rights.	Any member of the public
Consumer Protection Act 68 of 2008	Section 104(1)e	A person who is authorised under section 103 to enter and search premises may request information about any article or document from the owner of, or person in control of, the premises or from any person who has control of the article or document, or from any other person who may have the information.	Persons Authorised under section 103 of the Consumer Protection Act 68 of 2008
Criminal Procedures Act 51 of 1977	Section 236	<ol style="list-style-type: none"> 1. The entries in the accounting records of a bank, and any document which is in the possession of any bank and which refers to the said entries or to any business transaction of the bank, shall, upon the mere production at criminal proceedings of a document purporting to be an affidavit made by any person who in that affidavit alleges <ol style="list-style-type: none"> (a) that he is in the service of the bank in question; (b) that such accounting records or document is or has been the ordinary records or document of such bank; (c) that the said entries have been made in the usual and ordinary course of the business of such bank or the said document has been compiled, printed or obtained in the usual and ordinary course of the business of such bank; and (d) that such accounting records or document is in the custody or under the control of such bank, be prima facie proof at such proceedings of the matters, transactions and accounts recorded in such accounting records or document. 2. Any entry in any accounting record referred to in subsection (1) or any document referred to in subsection (1) may be proved at criminal proceedings upon the mere production at such proceedings of a document purporting to be an affidavit made by any person who in that affidavit alleges <ol style="list-style-type: none"> (a) that he is in the service of the bank in question; (b) that he has examined the entry, accounting record or document in question; and (c) that a copy of such entry or document set out in the affidavit or in an annexure thereto is a correct copy of such entry or document. 3. Any party at the proceedings in question against whom evidence is adduced in terms of this section or against whom it is intended to adduce evidence in terms of this section, may, upon the order of the court before which the proceedings are pending, inspect the original of the document or entry in question and any accounting record in which such entry appears or of which such entry forms part, and such party may make copies of such document or entry, and the court shall, upon the application of the party concerned, adjourn the proceedings for the purpose of such inspection or the making of such copies. 4. No bank shall be compelled to produce any accounting record referred to in subsection (1) at any criminal proceedings, unless the court concerned orders that any such record be produced. 5. In this section: 'document' includes a recording or transcribed computer printout produced by any mechanical or electronic device and any device by means of which information is recorded or stored; and 'entry' includes any notation in the accounting records of a bank by any means whatsoever. 	Accused Person

Debt Collectors' Act 114 of 1998	Section 19(4)	A debt collector shall deliver to a debtor, upon request and against payment of a prescribed fee, a settlement account containing a complete exposition of all debits and credits in connection with a specific collection: Provided that a debtor shall be entitled to request a settlement account free of charge once in every six months.	Debtor
	Section 20	<ol style="list-style-type: none"> 1. A debt collector shall keep proper accounting records in respect of all money received, held or paid by him or her on behalf of or to any other person. 2. The Council may itself or through its nominee at its own cost examine the accounting records of a debt collector in order to satisfy itself that subsections (1), (2), (3) and (4) are complied with and, if during such an examination it is found that the debt collector has not complied with those provisions, the Council may update the accounting records of such debt collector and may recover the costs of the examination and, where applicable, such updating from that debt collector. 	Council of Debt Collectors or its nominee
Designs Act 195 of 1993	Section 7(2)	Copies of all deeds, agreements, licences and other documents affecting any registered design or application for the registration of a design which are required to be recorded in the register, shall be supplied to the registrar in the prescribed manner for filing in the designs office.	Registrar
Employment Equity Act 55 of 1998	Section 18(1)	When a designated employer engages in consultation in terms of this Chapter, that employer must disclose to the consulting parties all relevant information that will allow those parties to consult effectively.	Consulting parties
	Section 25	<ol style="list-style-type: none"> 1. 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 this Act 5. 2. A designated employer must, in each of its workplaces, place in prominent places that are accessible to all employees- <ol style="list-style-type: none"> (a) the most recent report 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. 3. An employer who has an employment equity plan, must make a copy of the plan available to its employees for copying and consultation. 	Employee
	Section 26	An employer must establish and, for the prescribed period, maintain records in respect of its workforce, its employment equity plan and any other records relevant to its compliance with this Act.	Employee
Exchange Control Amnesty and Amendment of Taxation Laws Act 12 of 2003	Regulation 19(1)	The Treasury, or any person authorised by the Treasury, may order any person to furnish any information at such person's disposal which the Treasury or such authorised person deems necessary for the purposes of these regulations and any person generally or specifically appointed by the Treasury for the purpose may enter the residential or business premises of a person so ordered and may inspect any books or documents belonging to, or under the control of such person.	The Treasury

Financial Advisory and Intermediary Services Act 37 of 2002	Section 8(8)	<p>A licensee must -</p> <ul style="list-style-type: none"> (a) display a certified copy of the licence in a prominent and durable manner within every business premises of the licensee; (b) ensure that a reference to the fact that such a licence is held is contained in all business documentation, advertisements and other promotional material; and (c) ensure that the licence is at all times immediately or within a reasonable time available for production to any person requesting proof of licensed status under authority of a law or for the purpose of entering into a business relationship with the licensee. 	Debtor
	Section 19(3)	<p>The authorised financial services provider must maintain records in accordance with subsection (1)(a) in respect of money and assets held on behalf of clients, and must, in addition to and simultaneously with the financial statements referred to in subsection (2), submit to the registrar a report, by the auditor who performed the audit, which confirms, in the form and manner determined by the registrar by notice on the official web site for different categories of financial services providers –</p> <ul style="list-style-type: none"> (a) the amount of money and financial products at year end held by the provider on behalf of clients; (b) that such money and financial products were throughout the financial year kept separate from those of the business of the authorised financial services provider and, report any instance of non-compliance identified in the course of the audit and the extent thereof; and (c) any other information required by the registrar. 	Registrar
Financial Intelligence Centre Act 38 of 2001	Section 22	<ol style="list-style-type: none"> 1. When an accountable institution is required to obtain information pertaining to a client or prospective client pursuant to sections 21 to 21H the institution must keep a record of that information. 2. Without limiting subsection (1), the records must— <ul style="list-style-type: none"> (a) include copies of, or references to, information provided to or obtained by the accountable institution to verify a person's identity; and (b) in the case of a business relationship, reflect the information obtained by the accountable institution under section 21A concerning— <ul style="list-style-type: none"> (i) the nature of the business relationship; (ii) the intended purpose of the business relationship; and (iii) the source of the funds which the prospective client is expected to use in concluding transactions in the course of the business relationship. 	Financial Intelligence Centre
	Section 22A	<ol style="list-style-type: none"> 1. An accountable institution must keep a record of every transaction, whether the transaction is a single transaction or concluded in the course of a business relationship which that accountable institution has with the client, that are reasonably necessary to enable that transaction to be readily reconstructed. 2. Without limiting subsection (1), records must reflect the following information: <ul style="list-style-type: none"> (a) The amount involved and the currency in which it was denominated; (b) the date on which the transaction was concluded; (c) the parties to the transaction; (d) the nature of the transaction; (e) business correspondence; and (f) if an accountable institution provides account facilities to its clients, the identifying particulars of all accounts and the account files at the accountable institution that are related to the transaction. 	Financial Intelligence Centre
	Section 23	<p>An accountable institution must keep the records which relate to—</p> <ul style="list-style-type: none"> (a) the establishment of a business relationship referred to in section 22, for at least five years from the date on which the business relationship is terminated; (b) a transaction referred to in section 22A which is concluded, for at least five years from the date on which that transaction is concluded; and (c) a transaction or activity which gave rise to a report contemplated in section 29, for at least five years from the date on which the report was submitted to the Centre. 	Financial Intelligence Centre

Section 27	<p>If an authorised representative of the Centre requests an accountable institution, a reporting institution or a person that is required to make a report in terms of section 29 of this Act to advise—</p> <ol style="list-style-type: none"> (a) whether a specified person is or has been a client of the accountable institution, reporting institution or person; (b) whether a specified person is acting or has acted on behalf of any client of the accountable institution, reporting institution or person; (c) whether a client of the accountable institution, reporting institution or person is acting or has acted for a specified person; (d) whether a number specified by the Centre was allocated by the accountable institution, reporting institution or person to a person with whom the accountable institution, reporting institution or person has or has had a business relationship; or (e) on the type and status of a business relationship with a client of the accountable institution, reporting institution or person, the accountable institution, reporting institution or person must inform the Centre accordingly. 	Financial Intelligence Centre
Section 27A	<ol style="list-style-type: none"> 1. Subject to subsection (2), an authorised representative of the Centre has access during ordinary working hours to any records kept by or on behalf of an accountable institution in terms of section 22, 22A or 24, and may examine, make extracts from or copies of, any such records for the purposes of obtaining further information in respect of a report made or ought to be made in terms of section 28, 28A, 29, 30(1) or 31. 2. The authorised representative of the Centre may, except in the case of records which the public is entitled to have access to, exercise the powers mentioned in subsection (1) only by virtue of a warrant issued in chambers by a magistrate or regional magistrate or judge of an area of jurisdiction within which the records or any of them are kept, or within which the accountable institution conducts business. 3. A warrant may only be issued if it appears to the judge, magistrate or regional magistrate from information on oath or affirmation that there are reasonable grounds to believe that the records referred to in subsection (1) may assist the Centre to identify the proceeds of unlawful activities or to combat money laundering activities or the financing of terrorist and related activities. 4. A warrant issued in terms of this section may contain such conditions regarding access to the relevant records as the judge, magistrate or regional magistrate considers appropriate. 5. An accountable institution must without delay give to an authorised representative of the Centre all reasonable assistance necessary to enable that representative to exercise the powers mentioned in subsection (1). 	Financial Intelligence Centre
Section 32	<ol style="list-style-type: none"> 1. A report in terms of section 28, 29 or 31 to the Centre and a report in terms of section 30(1) to a person authorised by the Minister must be made in the prescribed manner. 2. The Centre may request an accountable institution, a reporting institution or any other person that has made a report in terms of section 28, 29 or 31 to furnish the Centre with such additional information, including prescribed information relating to transactional activity and supporting documentation, concerning the report and the grounds for the report as the Centre may reasonably require for the performance by it of its functions. 3. When an institution or a person referred to in subsection (2) receives a request under that subsection, that institution or person must furnish the Centre in the prescribed manner and within the prescribed period with such additional information concerning the report and the grounds for the report as that institution or person may have available. 	Financial Intelligence Centre

Identification Act 68 of 1997	Section 12	<p>The Director-General may -</p> <ul style="list-style-type: none"> (a) request any person to furnish the Director-General with proof of the correctness of any particulars which have been furnished in respect of such person in any document in terms of this Act; and (b) investigate or cause to be investigated any matter in respect of which particulars are required to be recorded in the population register. 	Director-General
Tax Administration Act 28 of 2011	Section 70(2)	<ul style="list-style-type: none"> (c) a commission of inquiry established by the President of the Republic of South Africa under a law of the Republic, the information to which the Commission is authorised by law to have access; (d) to an employer (as defined in the Fourth Schedule to the Income Tax Act) of an employee (as defined in the Fourth Schedule), but only the income tax reference number, identity number, physical and postal address of that employee and such other non-financial information in relation to that employee, as that employer may require in order to comply with its obligations in terms of a tax Act; and (e) a recognised controlling body (as defined in section 239) of a registered tax practitioner, such information in relation to the tax practitioner as may be required to verify that sections 240A(2)(a) and 240A(3) are being given effect to. (f) the Department of Labour, the name and contact details of all employers registered for employees' tax and eligible to receive the employment tax incentive in terms of section 2 of the Employment Tax Incentive Act, 2013. 	The Commission
	Section 73	<ol style="list-style-type: none"> 1. A taxpayer or the taxpayer's duly authorised representative is entitled to obtain – <ul style="list-style-type: none"> (a) a copy, certified by SARS, of the recorded particulars of an assessment or decision referred to in section 104(2) relating to the taxpayer; (b) access to information submitted to SARS by the taxpayer or by a person on the taxpayer's behalf; 2. A request for information under subsection (1)(d) must be made under the Promotion of Access to Information Act. 	Taxpayer
Insolvency Act 24 of 1936	Section 21(7)	<p>Before awarding any such creditor a share in such 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 exclusion and disclosing the balance of his claim which remains unpaid. He shall then be entitled to share as aforesaid in respect of that balance only: Provided that any creditor who has incurred costs in excusing the separate property or the solvent spouse and has been unable to recover those costs from the proceeds of that property shall be entitled to add the amount of those costs to the amount of his claim as proved.</p>	Trustee
	Section 44(4)	<p>Every such claim shall be proved by affidavit in a form corresponding substantially with Form C or D in the First Schedule to this Act. That affidavit may be made by the creditor or by any person fully cognizant of the claim, who shall set forth in the affidavit the facts upon which his knowledge of the claim is based and the nature and particulars of the claim, whether it was acquired by cession after the institution of the proceedings by which the estate was sequestrated, and if the creditor holds security therefor, the nature and particulars of that security and in the case of security other than movable property which he has realized in terms of section eighty-three, the amount at which he values the security. 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 the meeting of creditors not later than twenty-four hours before the advertised time of the meeting at which the creditor concerned intends to prove the claim, failing which the claim shall not be admitted to proof at that meeting, unless the presiding officer is of opinion that through no fault of the creditor he has been unable to deliver such evidences of his claim within the prescribed period: Provided that if a creditor has proved an incorrect claim, he may, with the consent in writing of the Master given after consultation with the trustee and on such conditions as the Master may think fit to impose, correct his claim or submit a fresh correct claim.</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, he may by notice in writing delivered to the insolvent or the trustee or 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 the place and on the date and hour stated in such notice, and to furnish the Master or other officer before whom 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.	Master Magistrate An Officer in the public service
Inspection of Financials Institutions Act 18 of 1998	Section 4	<p>1. In carrying out an inspection of the affairs of an institution under section 3 or 3A an inspector may-</p> <p>(a)</p> <p>(i) summon any person who is or was a director, employee, partner, member, trustee or shareholder of the institution and whom the inspector believes is in possession of or has under his or her control, any document relating to the affairs of the institution, to lodge such document with the inspector or to appear at a time and place specified in the summons to be examined or to produce such document and to examine or, against the issue of a receipt, to retain any such document for as long as it may be required for purposes of the inspection or any legal or regulatory proceedings;</p> <p>(ii) ii. administer an oath or affirmation or otherwise examine any person who is or formerly was a director, employee, partner, member or shareholder of the institution;</p> <p>(b) at any time without prior notice enter and search any premises occupied by the institution and require the production of any document relating to the affairs of that institution;</p> <p>(c) cause to be opened any strongroom, safe or other container in which he or she reasonably suspects any document of the institution is kept;</p> <p>(d) examine and make extracts from and copies of any document of the institution or, against the issue of a receipt, remove such document temporarily for that purpose;</p> <p>(e) against the issue of a receipt, seize any document of the institution if the inspector is of the opinion that the document contains information relevant to the inspection;</p> <p>(f) retain any seized document for as long as it may be required for any criminal or other proceedings.</p> <p>2. An institution or its authorised representative may, during normal office hours, examine, copy and make extracts from any document seized or retained from the institution under subsection (1)(a) or (e), under the supervision of the registrar or an inspector.</p>	Inspector
Labour Relations Act 66 of 1995	Section 13(5)	<p>With each monthly remittance, the employer must give the representative trade union</p> <p>(a) a list of the names of every member from whose wages the employer has made the deductions that are included in the remittance;</p> <p>(b) details of the amounts deducted and remitted and the period to which the deductions relate; and</p> <p>(c) a copy of every notice of revocation in terms of subsection (3).</p>	Trade Union Representative

Section 16	<p>2. Subject to subsection (5), an employer must disclose to a trade union representative all relevant information that will allow the trade union representative to perform effectively the functions referred to in section 14(4).</p> <p>3. Subject to subsection (5), whenever an employer is consulting or bargaining with a representative trade union, the employer must disclose to the representative trade union all relevant information that will allow the representative trade union to engage effectively in consultation or collective bargaining.</p> <p>4. The employer must notify the trade union representative or the representative trade union in writing if any information disclosed in terms of subsection (2) or (3) is confidential.</p> <p>5. An employer is not required to disclose information –</p> <ul style="list-style-type: none"> (a) that is legally privileged; (b) that the employer cannot disclose without contravening a prohibition imposed on the employer by any law or order of any court; (c) that is confidential and, if disclosed, may cause substantial harm to an employee or the employer; or (d) that is private personal information relating to an employee, unless that employee consents to the disclosure of that information. 	Trade Union Representative
Section 21	<p>9. In order to determine the membership or support of the registered trade union, the Commissioner may-</p> <ul style="list-style-type: none"> (a) make any necessary inquiries; (b) where appropriate conduct a ballot of the relevant employees; and (c) take into account any other relevant information. <p>10. The employer must co-operate with the commissioner when the commissioner acts in terms of subsection (9), and must make available to the commissioner any information and facilities that are reasonably necessary for the purposes of that subsection.</p>	Commissioner
Section 89	<p>1. An employer must disclose to the workplace forum all relevant information that will allow the workplace forum to engage effectively in consultation and joint decision-making.</p> <p>2. An employer is not required to disclose information-</p> <ul style="list-style-type: none"> (a) that is legally privileged; (b) that the employer cannot disclose without contravening a prohibition imposed on the employer by any law or order of any court; (c) that is confidential and, if disclosed, may cause substantial harm to an employee or the employer; or (d) that is private personal information relating to an employee, unless that employee consents to the disclosure of that information. <p>(2A) The employer must notify the workplace forum in writing if of the view that any information disclosed in terms of subsection (1) is confidential.</p>	Workplace Forum
Section 189(3)	<p>The employer must issue a written notice inviting the other consulting party to consult with it and disclose in writing all relevant information, 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 in 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 re-employment of the employees who are dismissed; (i) the number of employees employed by 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 Representative Employee

Section 90	<ol style="list-style-type: none"> 1. Any documented information that is required to be disclosed by the employer in terms of section 89 must be made available on request to the members of the workplace forum for inspection. 2. The employer must provide copies of the documentation on request to the members of the workplace forum. 	Workplace Forum
Section 189(3)	<p>The employer must issue a written notice inviting the other consulting party to consult with it and disclose in writing all relevant information, including, but not limited to –</p> <ol 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 in 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 re-employment of the employees who are dismissed; (i) the number of employees employed by 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 Representative Employee
Section 197B	<ol style="list-style-type: none"> 1. An employer that is facing financial difficulties that may reasonably result in the winding-up or sequestration of the employer, must advise a consulting party contemplated in section 189 2. <ol style="list-style-type: none"> (a) An employer that applies to be wound up or sequestrated, whether in terms of the Insolvency Act, 1936, or any other law, must at the time of making application, provide a consulting party contemplated in section 189(1) with a copy of the application (b) An employer that receives an application for its winding-up or sequestration must supply a copy of the application to any consulting party contemplated in section 189(1), within two days of receipt, or if the proceedings are urgent, within 12 hours. 	Trade Union Workplace Forum Employee
Section 205	<ol style="list-style-type: none"> 1. Every employer must keep the records that an employer is required to keep in compliance with any applicable – <ol style="list-style-type: none"> (a) collective agreement; (b) arbitration award; (c) determination made in terms of the Wage Act. 2. An employer who is required to keep records in terms of subsection (1) must – <ol style="list-style-type: none"> (a) retain those records in their original form or a reproduced form for a period of three years from the date of the event or end of the period to which they relate; and (b) submit those records in their original form or a reproduced form in response to a demand made at any reasonable time, to any agent of a bargaining council, Commissioner or any person whose functions in terms of this Act include the resolution of disputes. 3. <ol style="list-style-type: none"> (a) An employer must keep a record of the prescribed details or any strike, lock-out or protest action involving its employees. (b) An employer must submit those records in the prescribed manner to the registrar. 	Bargaining Council Commissioner Person who functions in terms of this act include the resolution of disputes

Section 27	<ol style="list-style-type: none"> 1. A long-term insurer shall, whenever required to do so by the Registrar, furnish the Registrar with a return, in the form and containing the particulars and information which the Registrar determines, in respect of its shareholders and of any person who directly or indirectly has the power to require those shareholders to exercise their rights as shareholders in the long-term insurer in accordance with such person's directions or instructions. 2. A person in whose name shares in a long-term insurer are registered, or who wishes shares in a long-term insurer to be allotted or issued to such person or to be registered in such person's name, and any person acting on behalf of such person, shall, upon the written request of the long-term insurer concerned, furnish it with the information it may require for the purposes of complying with section 25(1). 	Registrar
Section 36	<ol style="list-style-type: none"> 3. A long-term insurer shall furnish the Registrar with returns relating to its business – <ol style="list-style-type: none"> (a) in the medium and form; (b) containing the information; and (c) by the date or within the period, prescribed by the Registrar, either generally or in relation to a particular insurer. 4. If the Registrar is satisfied that a return furnished to him or her in terms of subsection (1) is incomplete or incorrect, he or she may, by notice – <ol style="list-style-type: none"> (a) direct the long-term insurer to furnish the Registrar, within a specified period, with specified information or documents which the Registrar considers necessary to complete or correct the return; or (b) reject the return and require the long-term insurer to furnish the Registrar, within a specified period, with a new return which is complete and correct. 5. If the Registrar is satisfied that a statement forming part of the returns furnished by the long-term insurer in terms of subsection (1) or (2) requires further investigation, the Registrar may by notice direct the long-term insurer to furnish him or her by a specific date or within a specific period with a report- <ol style="list-style-type: none"> (a) in the medium and form; and (b) containing the required information, compiled by a person nominated by the Registrar at the cost of the long-term insurer. 	Registrar
Section 48	<ol style="list-style-type: none"> 1. A person who enters into or varies a long-term policy, other than a fund policy and a reinsurance policy, shall be provided in writing or in another form prescribed by the Registrar, by the long-term insurer concerned, with information, in the form of a summary, relating to at least the following matters, namely – <ol style="list-style-type: none"> (a) those of the representations made by or on behalf of that person to the insurer which were regarded by that insurer as material to its assessment of the risks under the policy; (b) the premiums payable and the policy benefits to be provided under the policy; and (c) the events in respect of which the policy benefits are to be provided and the circumstances (if any) in which those benefits are not to be provided, and shall be provided with that information as soon as possible, but not later than 60 days after the parties enter into or agree to vary the policy. 	Insured

<p>National Credit Act 34 of 2005</p>	<p>Section 48A(3)</p>	<p>The National Credit Regulator—</p> <ul style="list-style-type: none"> (a) must monitor the effectiveness of any code of conduct issued in terms of this Act; and (b) may reasonably require persons conducting business within the relevant industry to provide information necessary for the purposes of <ul style="list-style-type: none"> (i) monitoring in terms of paragraph (a); or (ii) reviewing the effectiveness of a prescribed code of conduct relative to the purposes of this Act. 	<p>The National Credit Regulator</p>
	<p>Section 62(1)</p>	<p>On request from a consumer, a credit provider must advise that consumer in writing of the dominant reason for-</p> <ul style="list-style-type: none"> (a) refusing to enter into a credit agreement with that consumer; (b) offering that consumer a lower credit limit under a credit facility than applied for by the consumer, or reducing the credit limit under an existing credit facility; (c) refusing a request from the consumer to increase a credit limit under an existing credit facility; or (d) refusing to renew an expiring credit card or similar renewable credit facility with that consumer. 	<p>The consumer</p>
	<p>Section 63(1)</p>	<p>A consumer has a right to receive any document that is required in terms of this Act in an official language that the consumer reads or understands, to the extent that is reasonable having regard to usage, practicality, expense, regional circumstances and the balance of the needs and preferences of the population ordinarily served by the person required to deliver that document.</p>	<p>The consumer</p>
	<p>Section 68</p>	<ol style="list-style-type: none"> 1. Any person who, in terms of this Act, receives, compiles, retains or reports any confidential information pertaining to a consumer or prospective consumer must protect the confidentiality of that information, and in particular, must- <ul style="list-style-type: none"> (a) use that information only for a purpose permitted or required in terms of this Act, other national legislation or applicable provincial legislation; and (b) report or release that information only to the consumer or prospective consumer, or to another person. <ul style="list-style-type: none"> (i) to the extent permitted or required by this Act, other national legislation or applicable provincial legislation; or (ii) as directed by- <ul style="list-style-type: none"> (a) the instructions of the consumer or prospective consumer; or (b) an order of a court or the Tribunal 2. Failure by a credit bureau to comply with a notice issued in terms of section 55, in relation to this section, is an offence. 	<p>The consumer</p>
	<p>Section 71A(1)</p>	<p>The credit provider must submit to all registered credit bureaux within seven days after settlement by a consumer of any obligation under any credit agreement, information regarding such settlement where an obligation under such credit agreement was the subject of</p> <ul style="list-style-type: none"> (a) an adverse classification of consumer behaviour; (b) an adverse classification enforcement action against a consumer; (c) an adverse listing recorded in the payment profile of the consumer; or (d) a judgement debt. 	<p>Credit Bureau</p>

Section 72(1)	<p>Every person has a right to-</p> <ul style="list-style-type: none"> (a) be advised by a credit provider within the prescribed time before any prescribed adverse information concerning the person is reported by it to a credit bureau, and to receive a copy of that information upon request; (b) inspect any credit bureau, or national credit register, file or information concerning that person- <ul style="list-style-type: none"> (i) without charge- <ol style="list-style-type: none"> 1. as of right once within any period of twelve months; 2. if so ordered by a court or the Tribunal; and 3. once within a reasonable period after successfully challenging any information in terms of this section, for the purpose of verifying whether that information has been corrected; and (ii) at any other time, upon payment of the inspection fee of the credit bureau or national credit register, if any; (c) challenge the accuracy of any information concerning that person- <ul style="list-style-type: none"> (i) that is the subject of a proposed report contemplated in paragraph (a); or (ii) that is held by the credit bureau or national credit register, as the case may be, and require the credit bureau or National Credit Regulator, as the case may be, to investigate the accuracy of any challenged information, without charge to the consumer; and (d) be compensated by any person who reported incorrect information to a registered credit bureau or to the National Credit Register for the cost of correcting that information. 	Every person
Section 154	<p>A person who is authorised under section 153 to enter and search premises may-</p> <ul style="list-style-type: none"> (a) enter upon or into those premises; (b) search those premises; (c) search any person on those premises if there are reasonable grounds to believe that the person has personal possession of an article or document that has a bearing on the investigation; (d) examine any article or document on or in those premises that has a bearing on the investigation; (e) request information about any article or document from the owner of, or person in control of, the premises or from any person who has control of the article or document, or from any other person who may have the information; (f) take extracts from, or make copies of, any book or document on or in the premises that has a bearing on the investigation; (g) use any computer system on the premises, or require assistance of any person on the premises to use that computer system, to- <ul style="list-style-type: none"> (i) search any data contained in or available to that computer system; and (ii) reproduce any record from that data; (h) seize any output from that computer for examination and copying; and (i) attach and, if necessary, remove from the premises for examination and safekeeping anything that has a bearing on the investigation. 	Persons authorised under section 153 of this Act

<p>Pension Funds Act 24 of 1956</p>	<p>Section 15</p>	<ol style="list-style-type: none"> 1. Subject to the provisions of subsection (4), every registered fund shall, within six months as from the expiration of every financial year, furnish to the registrar such statements in regard to its revenue, expenditure and financial position as may be prescribed, duly audited and reported on by the auditor of the fund. 2. Every registered fund shall, when furnishing to the registrar the documents referred to in sub section (1), also furnish to the registrar – <ol style="list-style-type: none"> (a) a copy of any special report by the auditor relating to any of the activities of the fund during the financial year to which such documents relate; (b) a copy of any annual report that the fund may have issued to its members or shareholders in respect of the said financial year; and (c) a copy of any other statement that the fund may have presented to its members or shareholders in respect of any of its activities during such financial year. 3. If the registrar is of the opinion that any document furnished by a registered fund in terms of sub section (1) does not correctly reflect the revenue and expenditure or the financial position (as the case may be) of the fund, he may reject the said document, and in that event – <ol style="list-style-type: none"> (a) he shall notify the fund concerned of the reasons for such rejection; and (b) the fund shall be deemed not to have furnished the said document to the registrar: Provided that in such event the registrar may apply the provisions of section 33, even though the period concerned may have expired before application is made for extension. 4. If a fund has been exempted as contemplated in section 2(5)(a), the registrar may authorise such fund to furnish to him or her, instead of the statements referred to in subsection (1), the information prescribed. 	<p>Registrar of pension funds</p>
	<p>Section 35</p>	<ol style="list-style-type: none"> 1. Every registered fund shall deliver to any member on demand by such member, and on payment of such sum as may be determined by the rules of the fund, a copy of any of the following documents, that is to say – <ol style="list-style-type: none"> (a) the rules of the fund; (b) the last revenue account and the last balance sheet prepared in terms of sub-section (1) of section 15. 2. Any member shall be entitled to inspect without charge at the registered office of a registered fund, a copy of any of the following documents and make extracts therefrom, that is to say – <ol style="list-style-type: none"> (a) the documents referred to in sub-section (1); (b) the last report (if any) by a valuator prepared in terms of section 16; (c) the last statement (if any) and report thereon prepared in terms of section 17; (d) any scheme which is being carried out by the fund in accordance with the provisions of section 18. 	<p>Members of pension funds</p>

<p>Protection of Constitutional Democracy Against Terrorist and Related Activities Act 33 of 2004</p>	<p>Section 22</p>	<p>1. Whenever the National Director has reason to believe that –</p> <ul style="list-style-type: none"> (a) any person may be in possession of information relevant to – <ul style="list-style-type: none"> (i) the commission or intended commission of an alleged offence under Chapter 2; or (ii) any property which – <ul style="list-style-type: none"> 1. may have been used in the commission, or for the purpose of or in connection with the commission, of an offence under this Act; 2. may have facilitated the commission of an offence under this Act, or enabled any entity to commit such an offence, or provided financial or economic support to an entity in the commission of such an offence; or 3. may afford evidence of the commission or intended commission of an offence referred to in subparagraph (i) (b) there may be in any building, receptacle or place, or in the possession, custody or control of any entity any property referred to in paragraph (a)(ii); or (c) any entity may be in possession, custody or control of any documentary material relevant – <ul style="list-style-type: none"> (i) to an alleged offence referred to in paragraph (a)(i); or (ii) in respect of any property referred to in paragraph (a)(ii) or (b), <p>he or she may, prior to the institution of any civil or criminal proceeding, under written authority direct that a Director of Public Prosecutions shall have, in respect of a specific investigation, the power to institute an investigation in terms of the provisions of Chapter 5 of the National Prosecuting Authority Act, 1998 (Act No. 32 of 1998), relating to the commission or intended commission of an alleged offence referred to in paragraph (a)(i) or any property contemplated in paragraph (a)(ii), or to any property referred to in paragraph (b), or to the possession, custody or control of any documentary material referred to in paragraph (c).</p> <p>2. For purposes of subsection (1), a reference in the said Chapter 5 to –</p> <ul style="list-style-type: none"> (a) the "head of the Directorate of Special Operations" or an "Investigating Director" shall be construed as a reference to a Director of Public Prosecutions authorised under subsection (1): Provided that for purposes of section 28(2)(a) of the said Act, a Director of Public Prosecutions, may only designate a Deputy Director of Public Prosecutions; (b) a "special investigator" shall be construed as to include a "police official". <p>3. If any property, contemplated in subsection (1)(a)(ii), seized under any power exercised under subsection (1), consists of cash or funds standing to the credit of a bank account, the Director of Public Prosecutions who has instituted the investigation under that subsection, shall cause the cash or funds to be paid into a banking account which shall be opened with any bank as defined in section 1 of the Banks Act, 1990 (Act No. 94 of 1990), and the Director of Public Prosecutions shall forthwith report to the Financial Intelligence Centre established in terms of section 2(1) of the Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001), the fact of the seizure of the cash or funds and the opening of the account.</p>	<p>National Director Director of Public Prosecutions</p>
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<p>South African Reserve Bank Act 90 of 1989</p>	<p>Section 10A</p>	<p>11. A bank shall, in order to enable the Governor to determine whether the bank is complying with the provisions of this section, furnish the Registrar of Banks referred to in subsection (2), subject to the provisions of subsection (12), with a return on the prescribed form and in respect of the prescribed period.</p> <p>12. A return referred to in subsection (11) shall be prepared in conformity with generally accepted accounting practice and shall be furnished to the Registrar of Banks referred to in subsection (2) not later than the fifteenth business day following upon the last business day of the period to which the return relates.</p>	<p>Registrar of Banks</p>
	<p>Section 32(1)</p>	<p>The Bank shall –</p> <p>(a) from time to time make up a return in the form set out in Schedule 1, containing a statement of the liabilities and assets of the Bank as at the close of business on the last business day of every month, and shall forthwith transmit the return to the Department of Finance;</p> <p>(b) within three months after the close of its financial year, transmit to the Department of Finance two copies of its financial statements signed by the Governor or any Deputy Governor and the chief financial officer of the Bank, together with an audit report;</p> <p>(c) within sixty days after the close of its financial year, transmit to the Department of Finance two copies of a list giving the full names and addresses of shareholders and the number of shares held by each; and</p> <p>(d) when called upon to do so by the Department of Finance by notice in writing, furnish that Department, within the period specified in the notice, with such further returns as may be specified in the notice.</p>	<p>Department of Finance</p>
<p>Unemployment Insurance Act 63 of 2001</p>	<p>Section 56</p>	<p>1. Every employer must, as soon as it commences activities as an employer, provide the information referred to in subsection (2) regarding its employees to the Commissioner, irrespective of the earnings of such employees.</p> <p>2. The information contemplated in subsection (1) must –</p> <p>(a) include the street address of the business, and any of its branches, of the employer;</p> <p>(b) if the employer is not resident in the Republic, or is a body corporate not registered in the Republic, include the particulars of the authorised person who is required to carry out the duties of the employer in terms of this Act; and</p> <p>(c) include the names, identification numbers and monthly remuneration of each of its employees, and must state the address at which the employee is employed.</p> <p>3. Every employer must, before the seventh day of each month, provide the Commissioner with all information for the previous month in terms of subsection (1). (3A) The Minister will issue regulations on a special dispensation applicable to domestic employers and small businesses or enterprises regarding the submission of information in subsection (3).</p> <p>4. The Commissioner may request the employer to provide such additional particulars as may reasonably be required to give effect to the purpose of this Act within 30 days of the request, or within such extended period as the Commissioner may allow</p>	<p>Unemployment Insurance Commissioner</p>
<p>Value Added Tax Act 89 of 1991</p>	<p>Section 55</p>	<p>In addition to the records required under Part A of Chapter 4 of the Tax Administration Act, every vendor must, in particular, keep the following records and documents:</p> <p>(a) 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 their 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 do 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>(aA) a record of all importations of goods and documents relating thereto as contemplated in section 16(2)(d);</p> <p>(aB) any documentary proof required to be obtained and retained in accordance with section 16(2)(f) or (g);</p> <p>(b) 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>(c) any list required to be prepared in accordance with section 15(9); and</p> <p>(d) any documentary proof required to be obtained and retained in accordance with section 11(3).</p>	<p>Commissioner for South African Revenue Service</p>