THE TAX SHOP FRANCHISE (PTY) LTD

(Registration Number: 2007/005103/07)

("THE TAX SHOP")

PRIVACY POLICY IN TERMS OF THE PROTECTION OF PERSONAL INFORMATION ACT 4 OF 2013 ("POPIA" OR "THE ACT")

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1. INTRODUCTION

The Tax Shop is the largest accounting and tax franchise network in Southern Africa, with more than 100 offices operating across the region. The Tax Shop Franchise offers professional services including accounting, bookkeeping, payroll, taxation, business advisory, business registration, and related financial services. The Tax Shop operates as franchise network, and each franchise entity operates individually and processes its data in accordance with its own Privacy Policy.

This Policy regulates the Processing of Personal Information by The Tax Shop Franchise and sets forth the requirements with which The Tax Shop Franchise undertakes to comply when Processing Personal Information pursuant to undertaking its operations and fulfilling its contractual obligations in respect of Data Subjects and Third Parties in general.

The Tax Shop Franchise places a high premium on the privacy of every person or organisation with whom it interacts or engages, and therefore acknowledges the need to ensure that Personal Information is handled with a reasonable standard of care as may be expected from it. The Tax Shop Franchise is committed to ensuring that it complies with the requirements of POPIA and all other Applicable Legislation in respect of the Processing of Personal Information.

When a Data Subject or Third Party engages with The Tax Shop Franchise, whether physically or via any digital or electronic interface such as the Website, the Data Subject or Third Party acknowledges that they trust The Tax Shop Franchise to Process their Personal Information, including the Personal Information of their customers, members, or employees as the case may be. This further entrenches the importance of The Tax Shop Franchise's compliance with Applicable Legislation in respect of the Processing of Personal Information.

All Data Subjects and Third Parties have the right to object to the Processing of their Personal Information. It should be voluntary to accept the terms to which this Policy relates. However, The Tax Shop Franchise does require the Data Subject or Third Party's acceptance to enable the proper delivery of its services.

2. LIST OF DEFINITIONS AND ABBREVIATIONS

DEFINITIONS / TERM	MEANING
"Accountable Institution"	means a person, or an organisation referred to and listed in Schedule 1 of the FIC Act that carries on the business of any entity. Accountable Institutions must fulfil certain obligations in terms of the FIC Act.
"Applicable Laws"	means Protection of Personal Information Act, 4 of 2013, Financial Intelligence Centre Act 38 of 2001, Companies Act 71 of 2008, Tax Administration Act 28 of 2011, and any other law, regulation, code or regulatory direction applicable.
"Consent"	means any voluntary, specific and informed expression of will in terms of which a Data Subject permits the processing of personal information.
"Cookies"	mean a small text file sent by a web server and stored by a browser on a user's device to identify the user and remember their preferences or activities across Website visits.
"Data Subjects"	means the person or entity to whom Personal Information relates, including but not limited to, customers, Website visitors, employees, job applicants, and service providers where applicable.

"Direct Marketing"	means approaching a Data Subject, whether in person or by mail or electronic communication, for the direct or indirect purpose of promoting or offering to supply goods or services.
"FICA"	means Financial Intelligence Centre Act (Act 38 of 2001)
"Operator"	means a person or entity that processes Personal Information for The Tax Shop Franchise in terms of a contract or mandate, without coming under our direct authority.
"Personal Information"	means information relating to an identifiable, living, natural person, and where it is applicable, an identifiable, existing juristic person, including, but not limited to: (a) information relating to the race, gender, sex, pregnancy, marital status, national, ethnic or social origin, colour, sexual orientation, age, physical or mental health, well-being, disability, religion, conscience, belief, culture, language and birth of the person; (b) information relating to the education or the medical, financial, criminal or employment history of the person; (c) any identifying number, symbol, e-mail address, physical address, telephone number, location information, online identifier or other particular assignment to the person; (d) the biometric information of the person; (e) the personal opinions, views or preferences of the person; (f) correspondence sent by the person that is implicitly or explicitly of a private or confidential nature or further correspondence that would reveal the contents of the original correspondence; (g) the views or opinions of another individual about the person; and (h) the name of the person if it appears with other personal information relating to the person or if the disclosure of the name itself would reveal information about the person;
"Policy"	means this Privacy Policy, as amended from time to time.
"POPIA"	means Protection of Personal Information Act No.4 of 2013.
"Processing"	means any operation or activity concerning personal information, whether by automatic means or not, including collection, receipt, recording, organisation, storage, updating, retrieval, use, dissemination, restriction, deletion, destruction or anonymisation.
"Regulator"	means the Information Regulator established in terms of POPIA.
"Responsible Party"	means any person or organisation other than the Data Subject or The Tax Shop Franchise, including service providers, marketing agencies, technology vendors, delivery partners, partner brands and public authorities.
"Website"	means the Website operated by or for The Tax Shop Franchise at www.taxshop.co.za

3. WHO WE ARE

The Tax Shop Franchise

3.1 The Tax Shop Franchise is the franchisor and owner of the brand, systems, intellectual property and standards governing the conduct of the franchise network. For the purposes of this Policy, The Tax Shop Franchise is the Responsible Party in respect of the Personal Information it collects and processes in the conduct of its own business operations.

CONTACT DETAILS	INFORMATION
Entity Name	The Tax Shop Franchise
Physical Address	Suite #1, 1st Floor Block B (South), Glen Gables Office Park, Corner of Lynnwood Road and January Masileila Drive, Lynnwood Glen, Pretoria
Email Address	enquiries@taxshop.co.za
Website	www.taxshop.co.za

4. SCOPE AND APPLICATION OF THIS POLICY

4.1 This Policy applies to the Personal Information of:

4.1.1 Individuals and entities who are clients of The Tax Shop Franchise;
4.1.2 Prospective clients who enquire about our services;
4.1.3 Employees and independent contractors engaged by The Tax Shop Franchise;
4.1.4 Suppliers and service providers;
4.1.5 Third parties whose Personal Information is provided to us in the course of delivering services (for example, directors, beneficial owners, or employees of a client entity);
4.1.6 Any other person whose Personal Information we Process in connection with the operation of our practice; and
4.1.7 Any person who accesses our Website, whereby Personal Information may be collected automatically in the background through the use of Cookies.

4.2 This Policy covers Personal Information processed by The Tax Shop Franchise in both physical and digital formats, across all service lines offered.

4.3 This Policy should be read together with all Applicable Laws related to the gathering and Processing of Personal Information.

4.3.1 From the Website of the Regulator (https://www.justice.gov.za/inforeg/).

5. PERSONAL INFORMATION WE COLLECT

The Tax Shop Franchise collects Personal Information that is necessary and adequate for the lawful purposes described in this Policy. The types of Personal Information we collect will depend on the nature of the services provided to you.

5.1 Identity and Contact Information

We collect information to identify and contact you, including:

- Full name and surname;
- Identity number, passport number, or company registration number;
- Date of birth;
- Gender;
- Residential or business address;
- Telephone and mobile number;

- Email address; and
- Any other contact or identification detail required in the context of the engagement.

5.2 Financial and Tax Information

In the course of providing accounting, tax, payroll, and advisory services, we collect:

- Income, expense, asset, and liability information;
- Tax reference numbers and tax registration details;
- SARS correspondence and assessment information;
- Payroll and remuneration information;
- Bank account and banking details;
- Financial statements and supporting records;
- VAT registration and turnover information; and
- Business structure, shareholding, and directorship details.

5.3 Business and Corporate Information

Where services are provided to a business entity, we may collect:

- Company name and registration details;
- Trust deed, partnership agreement, or other constitutive documents;
- Details of directors, members, partners, trustees, and beneficial owners;
- CIPC records and company information;
- B-BBEE certificates and related documentation; and
- Business licensing, registration, and compliance records.

5.4 Employment and Payroll Information

Where payroll services are provided, we may additionally collect:

- Employee personal and contact details;
- Employment contracts and leave records;
- Remuneration, deduction, and benefit information;
- PAYE, UIF, and SDL registration and contribution details; and
- Banking details for payroll disbursement purposes.

5.5 FICA-Related Personal Information

In connection with FICA compliance requirements (where applicable), The Tax Shop Franchise collects the following additional Personal Information for identity verification and risk assessment purposes:

5.5.1 For Individual Clients

- Full name and surname;
- South African identity number or, for foreign nationals, passport number and country of origin;
- Residential address and proof of address.

5.5.2 For Corporate Entities

- Entity name and registration number;

- Registered and principal business address;
- Details of all directors, members, or partners (including their identity numbers or passport numbers);
- Beneficial ownership information (identifying individuals who ultimately own or control 5% or more of the entity);
- Trust deed, founding document, or other constitutive documents; and
- Any other information required to verify the legal form and control structure of the entity.

5.5.3 Source of Funds and Transaction Information

Where required by your FICA risk rating or the nature of the transaction or engagement, we may also collect:

- Information about the source of funds or source of wealth;
- Details of the nature and purpose of the transaction or business relationship; and
- Any additional information required for Enhanced Due Diligence (EDD) where a client or transaction is assessed as high risk.

6. HOW AND WHY WE USE YOUR PERSONAL INFORMATION

The Tax Shop Franchise processes Personal Information only where a lawful basis exists under POPIA. We use Personal Information for the following purposes:

6.1 Delivery of Professional Services

We use Personal Information to:

- Provide accounting, tax, payroll, bookkeeping, business advisory, business registration, and related services;
- Prepare and submit tax returns, financial statements, and regulatory filings;
- Communicate with SARS, CIPC, and other regulatory authorities on your behalf;
- Manage your engagement, maintain client files, and administer correspondence; and
- Invoice and collect payment for services rendered.

6.2 Legal and Regulatory Compliance

We are required by law to Process certain Personal Information for compliance purposes. This includes:

- Compliance with POPIA and any other Applicable Legislation related to the Processing of Personal Information;
- Compliance with FICA, where we are an Accountable Institution or where FICA obligations arise in the context of services provided;
- Compliance with SARS reporting, withholding, and record-keeping obligations;
- Responding to lawful requests from regulatory authorities, law enforcement, and the Financial Intelligence Centre (FIC); and
- Maintaining records as required by Applicable Legislation or our professional indemnity obligations.

The Processing of Personal Information for FICA compliance purposes is a legal obligation. A client's failure or refusal to provide information required for FICA compliance purposes may result in The Tax Shop Franchise being unable to establish, continue, or complete a business relationship or transaction.

6.3 Business Operations and Administration

We also use Personal Information to:

- Manage internal business operations, records, and administration;
- Protect the security and integrity of our systems and data;
- Train and support our staff;
- Handle complaints, disputes, and queries; and
- Improve the quality and delivery of our services.

6.4 Marketing and Promotions

With your Consent, we may use your contact details to communicate with you about new services, regulatory updates, and opportunities that may be relevant to you. You may opt out of marketing communications at any time by contacting us using the details in Section 12 of this Policy.

7. SHARING OF PERSONAL INFORMATION

The Tax Shop Franchise does not sell Personal Information. We share Personal Information only where necessary for the purposes described in this Policy, and only with parties who are contractually or legally required to handle it with appropriate care. We share your Personal Information where it's required to deliver our services.

7.1 The Tax Shop Franchise

The Tax Shop Franchise may request / make use of The Tax Shop Franchisees clients Personal Information for the purposes of franchise support, compliance oversight, training, and quality management. Franchise operates as an Operator in respect of Personal Information shared in this way and is bound by appropriate data Processing obligations.

7.2 Regulatory Authorities

We share Personal Information with regulatory authorities where required by law, including:

- The South African Revenue Service (SARS);
- The Companies and Intellectual Property Commission (CIPC);
- The Financial Intelligence Centre (FIC) - including through the submission of statutory reports such as Cash Threshold Reports (CTRs) and Suspicious Activity Reports (SARs), where applicable;
- The Department of Home Affairs; and
- Any other regulatory authority with lawful authority to receive such information.

7.3 Professional Advisors and Service Providers

We may share Personal Information with:

- Professional advisors, including legal counsel and auditors, subject to professional privilege and confidentiality obligations;
- Cloud software and system providers used to deliver our services (for example, accounting software platforms, payroll systems, and compliance management tools);
- Screening and verification service providers (for example, for sanctions screening or Home Affairs verification); and

- Any other third-party service provider engaged by us on a need-to-know basis, subject to appropriate confidentiality and data Processing obligations.

7.4 Cross-Border Transfers

Some of the technology platforms and service providers we use may Process information outside of South Africa. Where this occurs, we take appropriate steps to ensure that equivalent protection is in place, in compliance with section 72 of POPIA.

We further rely on the Consent of the Data Subject in this regard.

8. HOW LONG WE KEEP YOUR PERSONAL INFORMATION

We retain Personal Information only for as long as is necessary for the purposes for which it was collected, or for such longer periods as may be required by applicable law.

TYPE OF RECORD	MINIMUM RETENTION PERIOD
Client engagement and service records	5 years from the end of the engagement
Tax and financial records	5 years from date of submission or assessment
FICA records (Accountable Institutions)	5 years from date of last transaction or termination of relationship
Payroll and employment records	5 years (or as required by labour legislation)
Marketing and Consent records	For the duration of the client relationship plus 1 year
POPI Act complaint and query records	3 years

Records may be retained for longer periods where litigation, regulatory investigation, or other legal proceedings require it, or where a longer retention period is prescribed by law.

9. HOW WE PROTECT YOUR PERSONAL INFORMATION

The Tax Shop Franchise implements reasonable technical and organisational security measures to protect Personal Information in our possession or under our control against unauthorised access, loss, destruction, and disclosure.

10. BREACH INCIDENT

In the event of a Personal Information security compromise, The Tax Shop Franchise is obligated to notify both you and the Information Regulator without unreasonable delay, where such compromise is likely to prejudice your right, in accordance with section 22 of POPIA.

11. CONSENT AND WITHDRAWAL OF CONSENT

Where we rely on your Consent as the lawful basis for Processing your Personal Information (for example, for marketing communications), you have the right to withdraw that Consent at any time. Withdrawal of Consent does not affect the lawfulness of Processing that took place prior to the withdrawal.

Please note that where Personal Information is required for the delivery of professional services, for compliance with legal obligations and Applicable Legislation or for other mandatory purposes, the withdrawal of Consent does not affect our right or obligation to Process that information.

12. YOUR RIGHTS UNDER POPIA

As a data subject, you have the following rights in respect of your Personal Information:

YOUR RIGHTS	WHAT IT MEANS
Access	You may request a record of the Personal Information we hold about you.
Correction or deletion	You may request the correction of inaccurate Personal Information or deletion of information we are no longer entitled to retain.
Objection to Processing	You may object to the Processing of your Personal Information in certain circumstances, including for direct marketing purposes.
Withdraw Consent	You may withdraw any Consent you have previously given to the Processing of your Personal Information.
Complain to the Regulator	You may lodge a complaint with the Information Regulator if you believe your rights under POPIA have been infringed.
Lodge a complaint with us	You may lodge a complaint with our Information Officer if you are unhappy with the way we have handled your Personal Information.

Please note that should you object to the Processing of your Personal Information where such Processing is necessary for the delivery of our services, we may be unable to fulfil our obligations to you.

13. CONTACT US

13.1 The Tax Shop Franchise - Information Officer

CONTACT	DETAILS
Information Officer	Bernard Schoeman
Email	bernard@taxshop.co.za
Telephone	087 809 0699
Physical Address	Suite 1 Block B, Glen Gables Office Park, c/o Lynnwood and January Masilela Drives, Pretoria, Gauteng, 0081
Reference	Data Privacy / POPIA Enquiry

13.2 Information Regulator of South Africa

If you are dissatisfied with the manner in which we have handled your Personal Information, or if you believe your rights under POPIA have been infringed, you may lodge a complaint with the Information Regulator:

CONTACT	DETAILS
Information Regulator	Advocate Pansy Tlakula
Email	complaints.IR@justice.gov.za
Telephone	010 023 5207
Physical Address	JD House, 27 Stienmens Street, Braamfontein, 2001
Website	www.inforegulator.org.za

14. UPDATES TO THIS POLICY

This Policy will be reviewed and updated at least annually, or whenever there are material changes to our business operations, the services we provide, or the regulatory environment in which we operate. The current version of this Policy will always be available at www.taxshop.co.za upon request from our Information Officer.

15. CLIENT ACKNOWLEDGEMENT

By engaging the services of The Tax Shop Franchise, you acknowledge that:

- You have read and understood this Privacy Policy;
- You Consent to the collection, use, storage, and sharing of your Personal Information as described in this Policy;
- Where you provide the Personal Information of third parties (for example, employees or beneficial owners), you confirm that you are authorised to do so and that those individuals have been informed of this Policy; and
- Where applicable, you understand and accept that the provision of FICA-required information is a legal requirement and a condition of us being able to serve you.