

CTRACK DATA RETENTION AND DESTRUCTION POLICY
V7_2026

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Record Retention and Destruction Policy

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1. Policy Statement

The aim of this policy is to ensure that records are managed consistently across all departments, and that they are retained for as long as necessary to meet operational and business needs, and to demonstrate compliance with legal, regulatory and audit requirements. It applies to all records in whatever format they are held (i.e., paper, or electronic).

Unless otherwise stated, it is the responsibility of departments to retain the items listed in the schedules and within the departments themselves specific individuals should be assigned responsibility for each category.

This policy sets forth procedures to manage the retention and disposal of these Records, and is intended to ensure that Ctrack: -

a) meets legal standards;
b) properly manages the use of electronic and physical storage space;
c) preserves the history of the Company;
d) disposes of outdated Records.

No one person or unit can be directly responsible for all the Company Records. Therefore, within the departments themselves specific individuals should be assigned responsibility for each category and every office or department managing the Company records is responsible for:

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a) Implementing records management practices consistently with this Policy.
b) Educating staff in the Records management practices.
c) Preserving Records as required under this Policy.
d) Properly disposing of Inactive Records at the end of the applicable retention period.
e) Protecting Records against misuse, misplacement, damage, destruction, or theft.
f) Monitoring compliance with this Policy.
g) The Company Records are the property of the Company.

2. What is a retention schedule?

The Company Retention Schedules are the practical implementation of this policy, and the aim is to help staff to control their records effectively, preventing information from being either destroyed prematurely or retained unnecessarily.

A retention schedule lists the length of time for which categories or series of records should be retained to meet business and operational needs, as well as to comply with legal, audit and regulatory requirements.

It records:

a) Categories of records held by the Company.
b) The event which triggers the retention period to begin (e.g., the expiry of the contract, the end of the current financial year)
b) A subsequent retention period for each category (e.g., 6 years, 3 years)
c) What to do with the record when the retention period expires.

Where a schedule shows the retention period as "N/A", this indicates that the record should be disposed of as soon as the trigger event occurs. Alongside this, the rationale column provides the reason for the retention schedule (often this is based on legislation) and the footnotes provides a reference to the applicable legislation.

Any records that cannot be assigned definite retention periods (because it is not possible to determine the length of their continuing value), should be reviewed at regular intervals. When the time for the review comes, the records must be appraised and a decision made whether to keep them permanently, discard them or review them for a second time. If a second review is to take place, a date for this must be agreed and recorded.

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3. Why are retention schedules required?

Retention schedules are central to achieving organisational efficiency, as well as legal and regulatory compliance. Retention schedules:

a) Provide a consistent, controlled system for the disposal of material.
b) Prevent records from being discarded prematurely.
c) Ensure information is not kept unnecessarily.
d) Help save space, time, and money.
e) Promote sustainability by reducing the carbon footprint of our electronic storage.

The Protection of Personal Information Act, 2013 (POPI) requires personal information to be protected from unauthorised destruction and retained for no longer than is necessary. Assigning retention periods to records is therefore a critical part of ensuring that the POPI Act is not breached.

4. Disposal of Records

Records disposal is the process by which the Company Records are either destroyed or retained as the Company Archives. If the record retention period has expired and the Record is not appropriate for the Company Archives, the Record should be disposed of.

All the Company records – hard-copy and electronic – should be disposed of when the retention period is over. Records destruction requires the approval of your department head, or the information officer delegated that responsibility, and is documented using the following forms, available in Ctrack's ***POPIA Compliance Management Framework***

a) 00.3_Archiving of Records Register (Annexure A)
b) 00.4_Records Disposal Register (Annexure B)
c) 00.5_Record Disposal Certificate (Annexure C)

Completed records destruction forms have a retention period of 7 years and are evidence that we are following the retention rules in the Company.

4.1. Disposal of Records without Personal Information:

Disposal of Records without Personal Information may be made by any appropriate means, including recycling paper records.

4.2. Disposal of Records with Personal Information

Storing or disposing of Records that contain Personal Information requires special consideration. The POPI Act requires the Company to take appropriate measures when disposing of Personal Information, such as

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a) shredding the Record;
b) destroying the personal identifying information contained in the Record;
c) modifying the Record to make the personal identifying information unreadable; or
d) taking reasonable actions consistent with commonly accepted industry practice.

4.2.1. Archives

a) ***Why archiving documents?***

Moving documents off-site physically and from our primary network and/or business website reduces storage space. It also lowers costs and improves the speed of day-to-day processes. Document archiving also keeps us compliant with the POPI Act regarding records retention and personal information security.

b) ***How should documents be archived?***

Hard copies of documents may be archived and digital versions archived on disks, tape, or in the cloud. Documents important enough to be archived should typically be stored in at least two formats in one or more off-site facilities.

When archiving documents, you must complete the form ***00.03_Archiving of Records Register*** available on Ctrack's ***POPIA Compliance Management Framework*** and attached as Annexure A.

4.2.2. Disposal of Records

a) ***Records of short-term or transitory nature***

Records of a short-term or transitory nature (including background notes, office messages, meeting requests, duplicated records etc.) can be disposed as part of normal administrative practice. This means that the record does not generally need to be recorded in a system approved for the management of the Company's records and can be destroyed as part of everyday practice without the requirement of the Company's Records Retention Schedule in our policy ***00.2_Document Retention and Disposal Policy***. However, consideration should be given to the nature of the record to ensure that it is destroyed securely where required. If the record is held within an approved system, the policy ***00.2_Document Retention and Disposal Policy*** must be used to facilitate destruction.

b) ***Secure Disposal of Paper Records***

Paper records containing Confidential, or Restricted Use information (See ***00.1_Personal Information Assets Information Classification Matrix and Handling Guide*** in our **POPIA Compliance Management Framework** for classification of information) must be physically destroyed prior to recycling or disposal. Once shredded, these documents should be recycled if possible or otherwise disposed of appropriately.

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c) ***Secure Disposal of Electronic Records***

Electronic records on reusable storage devices must be securely erased when it contains Confidential or Restricted Use Information and when any of the following statements are true:

(i) It is being permanently taken out of service.

(ii) The disk is being returned to a vendor for replacement under a hardware warranty or contract support agreement.

To ensure that the data cannot be recovered, special tools can be used or by physically destroying the reusable storage devices. This means that for systems storing Confidential or Restricted Use information it is not possible to return the device to the hardware vendor for warranty or contract-based hardware support.

5. Records Retention Schedule

5.1. Accounting Records

Document	Period of Retention	
Accounting Records	**Retention in years**	**Reference**
Ancillary books of account and supporting schedules	15	3 & 5
Annual financial statements	15	3 & 5
Annual financial statements working papers	4	5
Bank instructions	4	5
Bank statements and vouchers	4	5
Bills of exchange	6	11
Books of account	15	3 & 5
Cash books	15	3 & 5
Cheques	4	14
Consolidation schedules	15	3 & 5
Costing records	5	3
Creditors' invoices and statements	5	3
Creditors' ledgers	15	3 & 5
Debtors' ledgers	15	3 & 5
Debtors' statements	4	5
Deposit slips	4	5
Dividend and interest payment lists (listed company)	15	3
Fixed asset register	15	3 & 5
General ledgers	15	3 & 5
Goods received notes	4	5
Insolvent businesses	3	13
Payrolls	7	5 & 8
Petty cash books	15	3 & 5
Purchases invoices (with supporting documentation)	4	5
Purchase journals (with supporting documentation)	15	3 & 5
Purchase Orders	4	5

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Railage and shipping documents	4		5
Receipts	4		5
Sales invoices (with supporting documentation)	4		5
Sales journals	15		20
Shipping documents – inwards and outwards (after completion of shipment date)	2		6
Stock records (supporting schedules)	15		3 & 5
Stock sheets	4		5
Year-end working papers for companies	4		5

5.2. Contracts and Agreements

Document	**Period of Retention**	
Contracts & Agreements	**Retention in years**	**Reference**
Agreements of historical significance	Permanently	n/a
Debts (The Prescription Act should be referred to as the period depends on the type of debts) Note: Prescription period is 3 years	4 - 30	5 & 11
Indemnities and guarantees (after date of expiry)	5	2
Licensing agreements (after date of expiry)	5	2
Rental and hire purchase agreements, suspended sale agreements (after date of expiry)		2

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5.3. Correspondence

Document	**Period of Retention**		
Correspondence	**Retention in years**		**Reference**
General	3		2
Accounting related	5		2

5.4. Employee Records

Document	**Period of Retention**			
Employee Records	**Retention in years**	**Reference**		
Basic Conditions of Employment Act, No 75 of 1997 The Basic Conditions of Employment Act, No. 75 of 1997, states that various documents relating to employees should be kept for future reference.				
Written particulars of employees must be kept after termination of employment:	3 years after the termination of employment.	30		

• Employee's name and occupation • Time worked by each employee. • Remuneration paid to each employee. • Date of birth of any employee under 18 years of age • Any other prescribed information	3 years from the date of the last entry in the record.	31		
A reference exists that an employer who keeps records in terms of this section is not required to keep any other record of time worked and remuneration paid as required by any other employment law.				
Employment Equity Act, No 55 of 1998 The Employment Equity Act, No. 55 of 1998, provides employment equity and applies to employers and employees. The Act has certain requirements regarding the retention of certain documents.				
An employer must establish and maintain records in respect of its workforce, employment equity plan and other records relevant to its compliance with this Act.	5 years after the expiry of the plan	32		
A designated employer must retain their Employment Equity Plan	5 years after the expiry of the plan	33		
A designated employer must submit a report to the Director General once every year. This report should be retained after submission to the Director General	5 years after it has been submitted to the Director-General.	34		

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Labour Relations Act, No 66 of 1995 The Labour Relations Act, No. 66 of 1995, applies to employees, employers, trade unions and employers' organisations and provides a framework where the parties can collectively bargain regarding remuneration, basic conditions of service and other matters of importance. Various records relating to the structures created in this Act must be kept for future reference.			
Every Council must preserve the following documents in original or reproduced form: - books of accounts - supporting vouchers - income and expenditure statements - balance sheets - auditor's reports - minutes of its meetings (Reference: Section 54)	3 years from the end of the financial year to which they relate	35	

Registered trade unions and registered employers' organisation must preserve the following documents in original or reproduced form: - books of account; - supporting vouchers - records of subscriptions or levies paid by its members. - income and expenditure statements - balance sheets - auditor's reports	3 years from the end of the financial year to which they relate.	36
Registered trade unions and registered employers' organisation must keep a list of its members	Indefinite	37
Minutes of its meetings, in an original or reproduced form from the end of the financial year to which they relate	3 years	37
Registered trade unions and registered employers' organisation must keep the ballot papers for a period of three years from the date of every ballot	3 years	37
Every employer must keep the records in their original form or a reproduced form that an employer is required to keep in compliance with any applicable: - collective agreement; - arbitration award; - determination made in terms of the Wage Act	3 years from the date of the event or end of the period to which they relate	38
Employer must keep prescribed details of any strike, lock-out or protest action involving its employees	Indefinite	39
Employers should keep records for each employee specifying the nature of any disciplinary transgressions, the actions taken by the employer and the reasons for the actions	Indefinite	40

Unemployment Insurance Act, No 63 of 2002

The Unemployment Insurance Act, No. 63 of 2002, applies to all employers and workers, but not to –

- Workers working less than 24 hours a month for an employer;
- Learners;
- Public servants;
- Foreigners working on contract;
- Workers who get a monthly State (old age) pension; or Workers who only earn commission. Domestic employers and their workers have also been included under the scope of the Act since 1 April 2003.

Employers must maintain personal records of each of their current employees in terms of • names; • identification numbers; • monthly remuneration; and • address where the employee is employed	5 years	40

Compensation for Occupational Injuries and Diseases Act, No 130 of 1993

The Compensation for Occupational Injuries and Diseases Act, No. 130 of 1993, provides for compensation for disablement caused by occupational injuries or diseases sustained or contracted by employees in the course of their employment or for death by these injuries at their place of work.
The Act states that certain records that relate to the earnings should be retained.

A register or other record of the earnings and other prescribed particulars of all the employees	4 years after the date of the last entry in that register or record	55
Occupational Health and Safety Act, No 85 of 1993 The Occupational Health and Safety Act, No. 85 of 1993, was enacted to provide for the health and safety of employees at work and for people using plant and machinery and working in other hazardous employment conditions. Certain documents must be kept based on the Administrative Regulations.		
An employer or user shall keep at a workplace or section of a workplace, as the case may be, a record in the form of Annexure 1 for a period of at least three years, which record shall be open for inspection by an inspector, of all incidents which he or she is required to report in terms of section 24 of the Act and also of any other incident which resulted in the person concerned having had to receive medical treatment other than first aid.	3 years	56
A health and safety committee shall keep a record of each recommendation made to an employer in terms of issues affecting the health of employees and of any report made to an inspector as contemplated in section 20(2) of the Act	3 years	56
Records of assessments and air monitoring, and the asbestos inventory	Min of 40 years	57
Medical surveillance records	Min of 40 years	57
Records of risk assessments and air monitoring results	Min of 40 years	58
Medical surveillance records	Min of 40 years	58
Records of assessments and air monitoring	Min of 30 years	59
Medical surveillance records	Min of 30 years	59
Records of assessments and air monitoring	Min of 40 years	60
Medical surveillance records	Min of 40 years	60
All records of assessments and noise monitoring	Min of 40 years	61
All medical surveillance records, including the baseline audiogram of every employee	Min of 40 years	61

5.5. Tax Records

Document	**Period of Retention**	
Tax Records	**Retention in years**	**Reference**
Tax Administration Act, No 28 of 2011 Section 29 of the Tax Administration Act (TAA), No 28 of 2011, contains the general record retention requirements for all Acts administered by the Commissioner (Schedule 1 of the South African Revenue Service Act, 1997) and states that a person must keep the records, books of account or documents that: • enable the person to observe the requirements of a tax Act; • are specifically required under a Tax Act or by the Commissioner by public notice; and • will enable the South African Revenue Service (SARS) to be satisfied that the person has observed these requirements.		

Taxpayers that have submitted a return	5 years from date of submission	41
Taxpayers who were meant to submit a return, but have not for that period	Indefinite, until the return is submitted – then the 5-year rule applies	42
Taxpayers who were not required to submit a return, but received income, had capital gains/losses, or engaged in any other activity that is subject to tax or would be subject to tax but for the application of a threshold or exemption	5 years from the end of the relevant tax period	43
A person who has been notified or is aware that the records are subject to an audit or investigation GENERAL	In addition to the 5-year rule, records must be retained until the audit is concluded or the assessment or decision becomes final. In this regard the extended retention period will apply irrespective of whether the assessments have prescribed in terms of section 99.	44
A person who has lodged an objection or appeal against an assessment or decision under the TAA	In addition to the 5-year rule, records must be retained until the audit is concluded or the assessment or decision becomes final	45

While this is not a specific requirement in terms of the TAA that records must be retained for longer, on the basis that a taxpayer bears the onus of proving a valuation, an exemption, and a deduction, where any of these items form part of a calculation for purposes of calculating the base cost for capital gains tax purposes, it is recommended that a taxpayer retain records for such longer period as will enable the taxpayer to discharge this onus	In addition to the 5-year rule, records must therefore be retained until the base cost calculation must be proved to SARS in the event of a capital gain or capital loss	46

Form in which records may be retained

Aside from the general record retention requirements, taxpayers must also be aware of the form in which records must be retained. According to section 30 of the TAA, records can be kept:

a) in their original form in an orderly fashion at a safe place,
b) in any other form (including electronic) as may be prescribed by the SARS Commissioner in a public notice, or
c) in a form specifically authorized by a senior SARS official.

The SARS Commissioner published notice 787 to provide taxpayers with more detailed guidance regarding the retention of documents in electronic form. As a general matter, electronic records must be kept at a place physically located in South Africa. However, a senior SARS official may authorise for electronic records to be kept at a place physically located outside of South Africa if certain requirements are met. Additionally, records retained in an electronic format or computer software commonly recognised in South Africa are subject to less stringent requirements, for the purposes of the public notice.

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Income Tax Act, No 58 of 1962

In addition to the records required in Chapter 4, part A of the Tax Administration Act, every employer must keep the records as indicated below

In addition to the records required in section 29 TAA, in respect of each employee the employer shall keep a record showing (para 14(1)(a) ((d)): amount of remuneration paid or due by him to the employee; • the amount of employees' tax deducted or withheld from the remuneration paid or due; • the income tax reference number of that employee; • any further prescribed information	5 years from the date of submission of the return evidencing payment (i.e., EMP201)	47
In addition to the records required in section 29 Tax Administration Act, in respect of each employee, the employer shall keep a record showing (para 14(1)(a) (d)): • amount of remuneration paid or due by him to the employee; • the amount of employees' tax deducted or withheld • the income tax reference number of that employee; • any further prescribed information;	5 years from the date of submission of the return required by gazette (i.e. EMP501)	48

Notwithstanding the provisions of Part A of Chapter 4 of the Tax Administration Act, a registered micro business must only retain a record of: a) amounts received by that registered micro business during a year of assessment; b) dividends declared by that registered micro business during a year of assessment; c) each asset of that registered micro business at the end of a year of assessment with a cost price of more than R10 000; and d) each liability of that registered micro business as at the end of a year of assessment that exceeded R10 000.	5 years from date of submission or 5 years from end of the relevant tax year depending on type of transaction	49

5.6. VAT Documentation

Document	**Period of Retention**	
VAT Documentation	**Retention in years**	**Reference**
In addition to the records required in Chapter 4, part A of the TAA, every vendor must keep the records as indicated below		
Where the zero rate is applied by any vendor, documentary proof must be obtained and retained to substantiate the entitlement to the zero rate The SARS Commissioner published Interpretation Note 31 as guidance to set out the documentary proof that is acceptable to the Commissioner as contemplated in section 11(2) in instances where goods or services are supplied at zero rate.	5 years from the date of submission of the return	14
Where a vendor's basis of accounting is changed, the vendor shall prepare lists of debtors and creditors showing the amounts owing by the debtors and owing to the creditors at the end of the tax period immediately preceding the changeover period	5 years from the date of submission of the return	15
Records must be provided where a VAT vendor wishes to deduct input tax in respect of a supply of goods or services, or import goods, or claim any other deductions for VAT purposes - tax invoice/debit note/credit note of that supply in accordance with section 20 or 21 - where a tax invoice/credit note/debit note has been issued in relation to a supply by an agent or to an agent or a bill of entry as described in the Customs and Excise Act, the agent shall maintain sufficient records to enable the name, address and VAT registration number of the principal to be ascertained - for a supply of secondhand goods or a supply under an instalment credit agreement, records must be maintained as referred to in section 20(8) - for imported goods, a bill of entry, or other documents prescribed by the Custom and Excise Act and proof, by virtue of retention of the receipt of payment, that the VAT charge has been paid to SARS - for agent/principal relationship where imported goods are supplied, a bill of entry or other document prescribed in terms	At the time of that a return is furnished and a further 5 years from date of submission of the return	16

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of the Customs and Excise Act as contemplated in section 54(2A) is held by the agent, and a statement as contemplated in section 54(3)(b) is held by the vendor at the time that any return in respect of that importation is furnished - a ruling (requested no later than two months before expiry) of the five-year period and such documents to which the ruling relates Section 16 refers to Section 55 of the VAT Act and Part A of Chapter 4 of the TAA insofar that even if provided to SARS, the Commissioner may disallow a deduction for input tax unless the tax invoice//debit note/credit note, bill of entry or documents concerned is retained by the taxpayer in accordance with these provisions		
Vendors are obliged to keep the following records in addition to those required under part A of Chapter 4 of the submission of the TAA: - record of all goods and services supplied by and 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 - a record of all importation of goods required to be obtained relating thereto in terms of section 16(2)(d) - documentary proof required to be obtained and retained in terms of section 16(2)(f) (i.e. where tax fractions apply) and 16(2)(g) (i.e. alternative documentary proof obtained due to being unable to obtain required documents) - the charts and codes of accounts, the accounting instruction manuals, and the system and program documentation which describes the accounting system used for each tax period in the supply of goods and services; - any list required to be prepared in accordance with section 15(9) (i.e., vendor's basis of accounting is changed) • any documentary proof required to be obtained and retained in accordance with section 11(3) (i.e., zero rate is applied)	5 years from the date of submission of the return	17

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5.7. Companies

Document	**Period of Retention**	
VAT Documentation	**Retention in years**	**Reference**
The Companies Act, 71 of 2008, consolidates and amends the law that relates to companies. This Act became effective on 1 May 2011 and should be read with the Companies Amendment Act, 3 of 2011, and the Companies Regulations, 2011. The Act expressly provides that records must be kept "in written form, or other form or manner that allows that information to be converted into written form within a reasonable time".		
General rule for company records: Any documents, accounts, books, writing, records or other information that a company is required to keep in terms of the Act and other public regulation	7 years or longer (As specified in another public	50

	regulation)	
Notice of Incorporation (Registration certificate)	Indefinite	50
Memorandum of Incorporation and alterations or amendments	Indefinite	50
Rules	Indefinite	50
Register of company secretary and auditors	Indefinite	50
Regulated companies (companies to which chapter 5, part B, C and Takeover Regulations apply) - Register of disclosures of person who holds beneficial interest equal to or more than 5% of the securities of that class issued	Indefinite	50
Notice and minutes of all shareholders' meetings including: - Resolutions adopted - Document made available to holders of securities	7 years	50
Copies of reports presented at the annual general meeting of the company	7 years	50
Copies of annual financial statements required by the Act	7 years	50
Copies of accounting records as required by the Act	7 years	50
Record of directors and past directors, after the director has retired from the company	7 years	50
Written communication to holders of securities	7 years	50
Minutes and resolutions of directors' meetings, audit committee and directors' committees	7 years	51
Securities register and uncertificated securities register	Indefinite	50

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5.8. Electronic Communications

Document	**Period of Retention**	
VAT Documentation	**Retention in years**	**Reference**
The Electronic Communication and Transaction Act, 25 of 2002, regulates electronic communication and prohibits the abuse of information. Certain principles are stated for the electronic collection of personal information and the timeframe in which this information must be kept		
Personal information and the purpose for which the data was collected must be kept by the person who electronically requests, collects, collates, processes, or stores the information	For as long as information is used, and at least 1 year thereafter	52
A record of any third party to whom the information was disclosed must be kept for as long as the information is used	For as long as information is used and at least 1 year thereafter	53
All personal data which has become obsolete	Destroy	54

5.9. Customer Records

In line with Ctrack's Data Privacy Policy and following consultation with our Data Protection advisors at Michalsons, customer records (non-tracking and telemetry) will be kept for a period of 7 (seven) years post-contract termination, or a) according to a pre-agreed period of time between Ctrack and the client, or b) 'destroyed' immediately upon the customer's request via pseudonymisation after which a Data Destruction Certificate will be provided to the client, verifying what data was pseudonymised, for which period of time, in which business application this was done, and by whom. This is inclusive of Act 38 of 2001, the Financial Intelligence Centre Act of South Africa aka 'FICA'. Following the termination of the Ctrack Services Agreement for any reason, Ctrack will retain any tracking data for up to three (3) months to allow the Customer to extract/download such data. The Customer is responsible for extracting/downloading any required data within this period. After expiry of the three (3) month period, Ctrack will permanently delete the data without further notice and shall have no liability arising from such deletion.

6. References

1. Deleted
2. Standard practice.
3. Companies Act No.61 of 1973 - Regulations for the Retention and reservation of Records (R2592 of 25 November 1983).
4. Stamp Duties Act No.77 of 1968, Section 23(6).
5. Income Tax Act No.58 of 1962, Sections 75(1) and (2).
6. In terms of the Income Tax Act No. 58 of 1962, Section 75 "The Commissioner may, subject to such conditions as he may determine, and in respect of such books (other than ledgers, cash books and journals) or documents as he may specify, authorize the retention of any book or document referred to in subsection (1) in a form acceptable to him lieu of the original thereof." For years of assessment ending on or after 1 January 1993, all accounting records are to be retained for a period of five years from the date of receipt by Revenue, of the tax return, which incorporates information drawn from the last entry of that record. The Income Tax Act No.113 of 1993 changed the retention period from five years to four years for years of assessment ending on or after 1 January 1994. The Taxation Laws Amendment Act No.97 of 1993 brings the retention period for VAT documents into line with the requirements of the Income Tax Act No.113 of 1993. Consequently, the retention of accounting records for the 1993-year assessment is five years from the date of receipt by Revenue of the tax return which incorporates information drawn from the last entry of that record. For years of assessment, that ended on or after 1 January 1994, the period at retention has been reduced to four years on the same basis as for the 1993-year assessment.
7. Customs and Excise Act No.91 of 1964, Section 101 and Regulation 1.04- Government Gazette No 4040 R17770 dated 5 October 1973.
8. Basic Conditions of Employment Act No.75 of the 1997, Section 29(4), 31(2). Manpower Training Act No.56 of 1981, Section 44(3). Unemployment Insurance Act No.30 of 1966, Section 32(1). Wages Act No.5 of 1957, Section 29(3).
9. Compensation for Occupational Injuries and Diseases Act, No.130 of 1993 Section 81(2).
10. (Departmental practice recommends a limit of seven years on the requirement to preserve records).
11. Occupational Health and Safety Act No.85 of 1993 Section 8(1).
12. Co-Operatives Act No.91 of 1981 Section 237.
13. Prescription Act No.68 of 1969, Section 11c. The effect of prescription is, that the rights resulting from a contract are no longer enforceable by direct legal action:
    a. But the rights themselves are not destroyed, because the corresponding obligation or debt remains as a natural obligation;

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b. Therefore, for safety reasons, documents should be kept longer than the periods laid down in the Prescription Act;
c. Moreover, these periods can be extended because of interruption or suspension of the prescription.

14. Section 11(3) of the Value Added Tax Act No.89 of 1991
15. Section 15(9) of the Value Added Tax Act No.89 of 1991
16. Section 16(2) of the Value Added Tax Act No.89 of 1991
17. Section 55(1) of the Value Added Tax Act No.89 of 1991
18. Labour Relations Act No.66 of 1995, Section 53 (4), 54(1),98(4), 99; 205 (2)(a).
19. Transfer Duty Act No.40 of 1949 Section 15(1).
20. Mutual Banks Act No.124 of 1993, Section 42.
21. Stock Exchange Control Act No.1 of 1985, Section 43.
22. Secondhand Goods Act No. 23 of 1955 Section 6(8).
23. Sale and Service Matters Act No. 25 of 1964, Section 11.
24. Electronic Communication and Transactions Act, 25 of 2002
25. Promotion of Access to Information Act, 2 of 2002
26. Promotion of Administration Justice Act, 3 of 2000
27. National Archives and Record Services Act, 43 of 1996 (as amended)
28. Public Finance Management Act, 1 of 1999
29. Financial Intelligence Centre Act, 38 of 2001
    STANSA 15489, South African Standard for Record Management.
    Green paper on e-Government.
30. Section 29(4) of the Basic Conditions of Employment Act, No 75 of 1997
31. Section 31 of the Basic Conditions of Employment Act, No 75 of 1997
32. Section 26 of the Employment Equity Act, No 55 of 1998
33. Regulation 9(3) of the Employment Equity Regulations, 2014 Reference:
34. Section 21, read with Regulation 10(9) of the Employment Equity Regulations, 2014
35. Section 53(4) of the Labour Relations Act, No 66 of 1995
36. Section 98(4) of the Labour Relations Act, No 66 of 1995
37. Section 99 of the Labour Relations Act, No 66 of 1995
38. Section 205(1) and (2) of the Labour Relations Act, No 66 of 1995
39. Section 205(3) of the Labour Relations Act, No 66 of 1995
40. Section 56(2)(c) of the Unemployment Insurance Act, 63 of 2002,
41. Section 29(3)(a) of the Tax Administration Act (TAA), No 28 of 2011
42. Section 29(3)(b) of the Tax Administration Act (TAA), No 28 of 2011
43. Section 29(3)(c) of the Tax Administration Act (TAA), No 28 of 2011
44. Section 32(a) of the Tax Administration Act (TAA), No 28 of 2011
45. Section 32(b) of the Tax Administration Act (TAA), No 28 of 2011
46. Section 102 of the Tax Administration Act (TAA), No 28 of 2011
47. 4th Schedule, para 14(1)
48. 4th Schedule, para 14(3)
49. 6th Schedule, para 14(a) – (d)
50. Section 24 of the Companies Act, No 71 of 2008
51. Section 50 of the Companies Act, No 71 of 2008
52. Section 51(5) of the Electronic Communication and Transaction Act, No 25 of 2002
53. Section 51(7) of the Electronic Communication and Transaction Act, No 25 of 2002

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54. Section 51(8) of the Electronic Communication and Transaction Act, No 25 of 2002
55. Section 81(1) 7 (2) of the Compensation for Occupational Injuries and Diseases Act, 130 of 1993
56. General Administration Regulations 2003, 9(1) and 5(1)
57. Asbestos Regulations, 2001, Regulation 16(e) and (f)
58. Hazardous Biological Agents Regulations, 2001, Regulation 9(1) and (2)
59. Hazardous Chemical Substance Regulations, 1995, Regulation 9
60. Lead regulations, 2001, Regulation 10
61. Noise Regulations (MOSA) Regulation 11

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7. *Annexure A: POPI 00.3_Archiving of Records Register*

Register of Records in the Archive

Information about the staff member doing the archiving

Name:	
Telephone No:	
Cellphone No:	
E-Mail:	
Signature:	
Date:	

Record File No	Name & Surname of Data Subject	Category of Record	Retention Period	Period that Record was Active	
				Date from	Date to

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8. *Annexure B: POPI: 00.4_Destruction Certificate*

POPI: 00.4_Destruction Certificate

Information about the staff member who may be contacted regarding proposed disposal instructions

Name:	
Telephone No:	
Cellphone No:	
E-Mail:	
Signature:	
Date:	

Record File No	**Name & Surname of Data Subject (Employee / Service Provider)**	**Period that Record was Active**	
		Date from	**Date to**
General Records			
Employee Records			
Labour Relations Records			
Occupational Health & Safety Records			
Litigation Records			

9. *Annexure C: POPI 00.5_Register of Records for Disposal*

POPI 00.5_Register of Records for Disposal

Information about the staff member who may be contacted regarding proposed disposal instructions

Name:	
Telephone No:	
Cellphone No:	
E-Mail:	
Signature:	
Date:	

Record File No	**Name & Surname of Data Subject (Employee / Service Provider)**	**Period that Record was Active**	
		Date from	**Date to**
General Records			
Employee Records			
Labour Relations Records			
Occupational Health & Safety Records			
Litigation Records			

10. Approval and Revisions

Policy Category:	**POPI Compliance Management Framework**: Category 00: Document Management
Revision Number:	6.00
Related THE COMPANY Policies:	1. POPI 00.1_Personal Information Assets Information Classification Matrix and Handling Guide
Policy Approved By & Date:	J. Everitt 2 July 2026

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