GLOBAL TAX RECOVERY (PTY) LTD

Registration Number: 2016/404751/07 | VAT Number: 4110284405

PAIA MANUAL

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

DATE OF COMPILATION: 15 June 2026
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1. LIST OF ACRONYMS AND ABBREVIATIONS

1.1 "CEO" means Chief Executive Officer;

1.2 "CIPC" means the Companies and Intellectual Property Commission;

1.3 "DIO" means Deputy Information Officer;

1.4 "FICA" means the Financial Intelligence Centre Act 38 of 2001 (as amended);

1.5 "GTR" means Global Tax Recovery (Pty) Ltd;

1.6 "IO" means Information Officer;

1.7 "Minister" means the Minister of Justice and Correctional Services;

1.8 "PAIA" means the Promotion of Access to Information Act 2 of 2000 (as amended);

1.9 "POPIA" means the Protection of Personal Information Act 4 of 2013;

1.10 "Regulations" means the regulations relating to PAIA published in Government Notice R757 of 27 August 2021 (as amended);

1.11 "Regulator" means the Information Regulator (South Africa);

1.12 "Republic" means the Republic of South Africa;

1.13 "SARS" means the South African Revenue Service; and

1.14 "WHT" means withholding tax.

2. PURPOSE OF PAIA MANUAL

This PAIA Manual is useful for the public to –

2.1 check the categories of records held by GTR which are available without a person having to submit a formal PAIA request;

2.2 have a sufficient understanding of how to make a request for access to a record of GTR, by providing a description of the subjects on which GTR holds records and the categories of records held on each subject;

2.3 know the description of the records of GTR which are available in accordance with any other legislation;

2.4 access all the relevant contact details of the Information Officer and Deputy Information Officer who will assist the public with the records they intend to access;

2.5 know the description of the guide on how to use PAIA, as updated by the Regulator, and how to obtain access to it;

2.6 know if GTR will process personal information, the purpose of processing of personal information and the description of the categories of data subjects and of the information or categories of information relating thereto;

2.7 know the recipients or categories of recipients to whom the personal information may be supplied;

2.8 know if GTR has planned to transfer or process personal information outside the Republic of South Africa and the recipients or categories of recipients to whom the personal information may be supplied;

2.9 know whether GTR has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed; and

2.10 understand the procedure to be followed, and the fees payable, when requesting access to a record of GTR, as well as the grounds upon which GTR may refuse access in order to protect, amongst other things, confidential and commercially sensitive information.

Scope of Application of this Manual

2.11 This Manual is published by, and applies solely to, Global Tax Recovery (Pty) Ltd (registration number 2016/404751/07), a private company incorporated in the Republic of South Africa and a "private body" as defined in section 1 of PAIA. All references in this Manual to "GTR" are references to Global Tax Recovery (Pty) Ltd only.

2.12 This Manual does not apply to, and does not bind, any other entity within the broader Global Tax Recovery group of companies, including, without limitation, entities incorporated or operating in the United Kingdom, Switzerland, Singapore, Malaysia or the United States of America. Such foreign entities are not "private bodies" for the purposes of PAIA and are governed exclusively by the access-to-information and data protection frameworks of their respective jurisdictions, including, where applicable, the UK General Data Protection Regulation and the Data Protection Act, 2018 (United Kingdom), and the Swiss Federal Act on Data Protection (FADP).

2.13 Nothing in this Manual shall be construed as an undertaking or representation by, or as the acceptance of any obligation under PAIA or POPIA on behalf of, any foreign group entity. Requests relating to records held by a foreign group entity must be directed to that entity in accordance with the laws of its own jurisdiction.

3. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION OF GLOBAL TAX RECOVERY (PTY) LTD

3.1 Information Officer

Name:	Mark Berger (Co-Chief Executive Officer)
Telephone:	+27 82 808 2010
Email:	markb@globaltaxrecovery.com

3.2 Deputy Information Officers

Name:	Mark Friedman (Co-Chief Executive Officer)
Telephone:	+27 83 600 2233
Email:	markf@globaltaxrecovery.com

Name:	Nalinee (Natalie) du Plessis
Telephone:	+27 60 939 5831
Email:	nataliem@globaltaxrecovery.com

3.3 Access to information general contacts

Email:	info@globaltaxrecovery.com

3.4 National or Head Office

Registered Name:	Global Tax Recovery (Pty) Ltd
Registration No.:	2016/404751/07
VAT Number:	4110284405
Postal Address:	78 Corlett Drive, Melrose North, Johannesburg, Gauteng, South Africa, 2196
Physical Address:	78 Corlett Drive, Melrose North, Johannesburg, Gauteng, South Africa, 2196
Telephone:	+27 10 141 5588
Email:	info@globaltaxrecovery.com
Website:	www.globaltaxrecovery.com

4. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE

4.1 The Regulator has, in terms of section 10(1) of PAIA, as amended, updated and made available the revised Guide on how to use PAIA ("Guide"), in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA.

4.2 The Guide is available in each of the official languages of the Republic.

4.3 The aforesaid Guide contains the description of –

4.3.1 the objects of PAIA and POPIA;

4.3.2 the postal and street address, phone number and electronic mail address of –

4.3.2.1 the Information Officer of every public body; and

4.3.2.2 every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA[1] and section 56 of POPIA[2];

4.3.3 the manner and form of a request for –

4.3.3.1 access to a record of a public body contemplated in section 11[3]; and

4.3.3.2 access to a record of a private body contemplated in section 50[4];

4.3.4 the assistance available from the IO of a public body in terms of PAIA and POPIA;

4.3.5 the assistance available from the Regulator in terms of PAIA and POPIA;

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[1]Section 17(1) of PAIA – For the purposes of PAIA, each public body must, subject to legislation governing the employment of personnel of the public body concerned, designate such number of persons as deputy information officers as are necessary to render the public body as accessible as reasonably possible for requesters of its records.

[2]Section 56(a) of POPIA – Each public and private body must make provision, in the manner prescribed in section 17 of the Promotion of Access to Information Act, with the necessary changes, for the designation of such a number of persons, if any, as deputy information officers as is necessary to perform the duties and responsibilities as set out in section 55(1) of POPIA.

[3]Section 11(1) of PAIA – A requester must be given access to a record of a public body if that requester complies with all the procedural requirements in PAIA relating to a request for access to that record; and access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

[4]Section 50(1) of PAIA – A requester must be given access to any record of a private body if: (a) that record is required for the exercise or protection of any rights; (b) that person complies with the procedural requirements in PAIA relating to a request for access to that record; and (c) access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

4.3.6 all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging –

4.3.6.1 an internal appeal;

4.3.6.2 a complaint to the Regulator; and

4.3.6.3 an application with a court against a decision by the information officer of a public body, a decision on internal appeal, a decision by the Regulator or a decision of the head of a private body;

4.3.7 the provisions of sections 14[5] and 51[6] requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;

4.3.8 the provisions of sections 15[7] and 52[8] providing for the voluntary disclosure of categories of records by a public body and private body, respectively;

4.3.9 the notices issued in terms of sections 22[9] and 54[10] regarding fees to be paid in relation to requests for access; and

4.3.10 the regulations made in terms of section 92[11].

4.4 Members of the public can inspect or make copies of the Guide from the offices of the public and private bodies, including the office of the Regulator, during normal working hours.

4.5 The Guide can also be obtained –

4.5.1 upon request to the Information Officer; and

4.5.2 from the website of the Regulator (https://inforegulator.org.za).

[5]Section 14(1) of PAIA – The information officer of a public body must, in at least three official languages, make available a manual containing information listed in paragraph 4 above.

[6]Section 51(1) of PAIA – The head of a private body must make available a manual containing the description of the information listed in paragraph 4 above.

[7]Section 15(1) of PAIA – The information officer of a public body must make available in the prescribed manner a description of the categories of records of the public body that are automatically available without a person having to request access.

[8]Section 52(1) of PAIA – The head of a private body may, on a voluntary basis, make available in the prescribed manner a description of the categories of records of the private body that are automatically available without a person having to request access.

[9]Section 22(1) of PAIA – The information officer of a public body to whom a request for access is made, must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

[10]Section 54(1) of PAIA – The head of a private body to whom a request for access is made must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

[11]Section 92(1) of PAIA provides that – “The Minister may, by notice in the Gazette, make regulations regarding: (a) any matter which is required or permitted by this Act to be prescribed; (b) any matter relating to the fees contemplated in sections 22 and 54; (c) any notice required by this Act; (d) uniform criteria to be applied by the information officer of a public body when deciding which categories of records are to be made available in terms of section 15; and (e) any administrative or procedural matter necessary to give effect to the provisions of this Act.”

5. CATEGORIES OF RECORDS OF GLOBAL TAX RECOVERY (PTY) LTD WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

Category of records	Types of the record	Available on website	Available upon request
Company information	Company profile, background and services overview; contact details of directors/officers	X	
Marketing and client-facing material	Brochures, service proposal templates, fact sheets on withholding tax (WHT) reclaim services	X	
Legal and regulatory notices	PAIA Manual; POPIA privacy/data protection policy; terms and conditions; website terms of use	X	
Compliance policies (public-facing)	Anti-Money Laundering (AML) policy statement; conflict of interest policy summary; complaints handling policy		X
Regulatory registrations	Certificate of incorporation (CIPC); regulatory registration details (where applicable); tax clearance status confirmation		X
Client onboarding documents	Standard client engagement letter templates; general FAQs on the WHT reclaim process; standard fee schedules (where not client-specific)		X
Media and public statements	Press releases; public statements; annual reports (if published)		X
Career/vendor information	Job vacancy notices; general vendor/supplier registration criteria		X
Contact and feedback information	General enquiries contact details; point of contact for data subject queries; complaints escalation contact	X	

Please note the following:

- The records listed above are provided free of charge.
- Where a record listed above contains personal information of a third party, or information that is confidential or commercially sensitive, GTR reserves the right to redact such information or to require a formal PAIA request instead.
- This list is reviewed by the Information Officer upon any material change to GTR's service offering or corporate structure.

6. DESCRIPTION OF THE RECORDS OF GLOBAL TAX RECOVERY (PTY) LTD WHICH ARE AVAILABLE IN ACCORDANCE WITH ANY OTHER LEGISLATION

Records are kept by GTR in accordance with, amongst others, the legislation listed below. Access to any such record remains subject to the access procedures and grounds for refusal set out in PAIA and in the applicable legislation itself.

Category of records	Applicable legislation
Register of members, directors and company secretary; Memorandum of Incorporation (MOI); share certificates; annual financial statements; annual returns; minutes and resolutions of directors/shareholders	Companies Act 71 of 2008
Beneficial ownership register and filings	Companies Act 71 of 2008 (as amended by the General Laws (Anti-Money Laundering and Combating Terrorism Financing) Amendment Act 22 of 2022); CIPC Beneficial Ownership Regulations
Income tax returns, assessments, provisional tax records, correspondence with SARS	Income Tax Act 58 of 1962; Tax Administration Act 28 of 2011
VAT returns, tax invoices, VAT registration records	Value-Added Tax Act 89 of 1991
Client due diligence (CDD)/KYC records, risk rating records, regulatory reports, records of training on AML obligations	Financial Intelligence Centre Act 38 of 2001 (FICA) and Regulations
Records of processing of personal information, data subject consents, PAIA/POPIA information officer registration, data breach records	Protection of Personal Information Act 4 of 2013 (POPIA)
Cross-border payment and forex approval records (relevant to WHT reclaim disbursements)	Exchange Control Regulations (issued under the Currency and Exchanges Act 9 of 1933); SARB Financial Surveillance Department Manual
Employment contracts, leave records, payroll and remuneration records	Basic Conditions of Employment Act 75 of 1997
Employment equity plan and reports	Employment Equity Act 55 of 1998
Records of skills development spend, training committee records	Skills Development Act 97 of 1998; Skills Development Levies Act 9 of 1999
Records of workplace incidents, injury reports	Occupational Health and Safety Act 85 of 1993; Compensation for Occupational Injuries and Diseases Act 130 of 1993 (COIDA)
UIF contribution and declaration records	Unemployment Insurance Contributions Act 4 of 2002
B-BBEE scorecard records and verification certificates	Broad-Based Black Economic Empowerment Act 53 of 2003
Records relating to labour dispute referrals and CCMA proceedings	Labour Relations Act 66 of 1995

7. DESCRIPTION OF THE SUBJECTS ON WHICH GLOBAL TAX RECOVERY (PTY) LTD HOLDS RECORDS AND CATEGORIES OF RECORDS HELD ON EACH SUBJECT

Subjects on which GTR holds records	Categories of records
Corporate governance and company secretarial	Memorandum of Incorporation (MOI); director and shareholder registers; share certificates; board and shareholder minutes and resolutions; CIPC annual returns and beneficial ownership filings; company policies and governance frameworks
Finance and accounting	Annual financial statements; management accounts; general ledger and trial balance; bank statements and reconciliations; invoices (issued and received); expense claims; budgets and forecasts; audit working papers
Tax and regulatory compliance	Income tax and VAT returns and assessments; SARS correspondence; FATCA/CRS classification records and reporting; withholding tax reclaim files and supporting documentation (per client/jurisdiction); exchange control approvals; FICA/AML client due diligence, risk assessments and statutory regulatory reports; POPIA processing records, consents and data breach registers
Client services and onboarding	Client onboarding files and KYC documentation; client agreements/mandates; power of attorney and authorisation documents; correspondence with clients regarding WHT reclaim status; client account structure and transaction records
Vendor and third-party management	Vendor due diligence files; service level agreements (SLAs); vendor onboarding and KYC/AML questionnaires; contracts with custodians, banks and financial institutions
Human resources	Employment contracts and personnel files; payroll and remuneration records; leave and attendance records; performance management records; employment equity plans and reports; skills development plans (WSP/ATR); disciplinary and grievance records; UIF and COIDA records
Information technology and information security	IT security policies; access control and user permission logs; cyber liability insurance records; data breach incident logs; system and data backup records
Legal and risk management	Contracts and legal agreements (local and cross-border); litigation and dispute records; insurance policies (including professional indemnity and cyber liability); trademark and intellectual property registration records; risk registers
Marketing and business development	Proposals, tender/RFP submissions and responses; marketing collateral; company profiles; client acquisition and business development records

The listing of a subject or category of records in this paragraph does not entitle any person to access such records. Access remains subject to the request procedure in paragraph 9 and to the grounds for refusal in Chapter 4 of Part 3 of PAIA, including the protection of client confidentiality, commercially sensitive information and personal information of third parties.

8. PROCESSING OF PERSONAL INFORMATION

8.1 Purpose of processing personal information

GTR processes personal information for the following purposes:

- To verify the identity of clients seeking WHT reclaim services, establish the client relationship, and confirm the client's tax residency status relevant to applicable double taxation agreements.
- To process and validate powers of attorney, mandates and authorisation documents enabling GTR to act on the client's behalf before foreign tax authorities and custodian institutions.
- To assess the client's entitlement to reduced withholding tax rates or full/partial refunds under relevant double taxation agreements, based on the client's tax residency, entity type and income profile.
- To complete and submit WHT reclaim forms, certificates of residence and supporting documentation to foreign revenue authorities.
- To confirm dividend/interest income details, withholding tax deducted and securities holdings with client custodian banks, as necessary to substantiate reclaim applications.
- To monitor the progress of submitted reclaim applications, record correspondence with foreign tax authorities, and report reclaim outcomes and refund amounts to clients.
- To process and disburse recovered withholding tax amounts to clients, including any applicable cross-border payment and exchange control compliance steps.
- To conduct client due diligence (CDD), ongoing monitoring and risk assessment in compliance with FICA/AML obligations relevant to handling client funds and cross-border transactions.
- To determine and document the client entity's FATCA/CRS classification where relevant to the client's reclaim structure and reporting obligations.
- To retain client and transaction records necessary to demonstrate compliance with tax, AML and cross-border regulatory requirements, and to respond to audits or regulator queries.
- To administer GTR's internal business operations, including human resources, payroll, vendor management and marketing/business development activities.

Processing for WHT reclaim purposes is primarily justified under section 11(1)(b) of POPIA (necessary for the conclusion or performance of a contract to which the data subject is party) and section 11(1)(c) of POPIA (necessary to comply with an obligation imposed by law, e.g. FICA/AML and tax administration requirements).

Personal information processed for this purpose is limited to what is necessary to substantiate the client's reclaim entitlement and identity before the relevant foreign tax authority or custodian, consistent with POPIA's processing limitation principle (section 9).

8.2 Description of the categories of Data Subjects and of the information or categories of information relating thereto

Categories of Data Subjects	Personal information that may be processed
Clients (individuals)	Full names; identity/passport numbers; date and place of birth; nationality; residential and postal addresses; contact details (email, telephone); banking details; tax reference numbers/TINs; source of funds/wealth information; investment account details; dividend/interest income and withholding tax reclaim history; signatures; powers of attorney and mandates
Client representatives (e.g. directors, trustees, authorised signatories of corporate/trust clients)	Full names; identity/passport numbers; position held; contact details; proof of authority documentation; specimen signatures
Beneficial owners (of corporate/trust client entities)	Full names; identity/passport numbers; nationality; residential address; percentage of ownership/control; source of wealth
Employees	Full names; identity numbers; contact details; residential address; banking details; employment contracts; remuneration and payroll information; tax and UIF details; performance records; disciplinary records; leave and attendance records; next-of-kin/emergency contact details; employment equity information (e.g. race, gender, disability status, where legally required)
Job applicants	Full names; contact details; CVs/résumés; qualifications; employment history; references; interview records
Directors and shareholders of GTR	Full names; identity/passport numbers; residential addresses; contact details; shareholding information; director appointment records
Vendors/service providers (individuals or companies)	Full names; contact details; banking details; identity numbers (for KYC/AML purposes); tax reference numbers
Banking and financial institution contacts	Full names; job titles; contact details; correspondence records (in the context of account opening and compliance queries)
Regulators and government authorities (contact persons)	Full names; job titles; contact details (in the context of regulatory correspondence and submissions)
Website/marketing contacts (prospective clients, business development leads)	Full names; contact details; company/organisation affiliation; nature of enquiry

The nature and extent of personal information processed on each data subject is directly linked to GTR's functions – primarily withholding tax reclaim services, which require detailed identity, tax and financial information; and FICA/AML obligations, which require CDD and beneficial ownership information.

Special personal information (as defined in POPIA, e.g. race or ethnicity for employment equity purposes) is processed only where a specific legal justification exists (e.g. Employment Equity Act reporting), and subject to the additional safeguards in sections 26 to 33 of POPIA.

8.3 The recipients or categories of recipients to whom the personal information may be supplied

Category of personal information	Recipients or categories of recipients to whom the personal information may be supplied
Client identity, tax and reclaim documentation (KYC, TINs, dividend/interest income records, reclaim status)	Foreign tax authorities and revenue services (e.g. SARS, and equivalent authorities in jurisdictions where WHT reclaims are filed, such as the UK, EU member states and Switzerland)
Client CDD/KYC records, beneficial ownership information, source of funds/wealth information	Banking and custodian institutions involved in account opening and transaction processing
Client account and transaction information relevant to regulatory submissions	Financial sector regulators
FICA/AML client due diligence records and statutory reports	Financial Intelligence Centre (FIC) and other statutory AML/CFT authorities, where reporting obligations apply
Company registration, beneficial ownership and annual return information	Companies and Intellectual Property Commission (CIPC)
Employee personal and employment information	SARS (for tax/UIF purposes), Department of Employment and Labour, Compensation Fund (COIDA), and relevant bargaining councils/CCMA (where disputes arise)
Employee banking and payroll information	Payroll service providers and banking institutions (for salary payment processing)
Personal information necessary for professional or advisory engagements	External auditors, legal advisers, tax consultants and other professional service providers engaged by GTR
Personal information relevant to insurance claims or risk cover	Insurers and insurance brokers
Personal information processed via outsourced service platforms	IT service providers, cloud storage/software vendors and other operators processing personal information on GTR's behalf under a written operator agreement (sections 20 and 21 of POPIA)
Personal information subject to lawful requests	Courts, tribunals, and law enforcement or regulatory authorities, where disclosure is required or permitted by law

Disclosure to any recipient is limited to what is necessary for the specific purpose of processing (section 9 of POPIA – processing limitation) and, where applicable, is governed by confidentiality and data protection clauses in the underlying agreement.

Cross-border disclosures take place in accordance with the requirements of section 72 of POPIA – that is, on the basis of an adequate level of protection in the recipient jurisdiction, binding corporate rules or contractual safeguards, the data subject's consent, or necessity for the performance of a contract.

Where GTR engages operators (e.g. IT vendors, payroll providers) rather than independent third-party recipients, a written operator agreement under sections 20 and 21 of POPIA governs the processing, and such operators are not treated as independent "recipients" in the same sense as regulators or banks.

Disclosure to law enforcement or regulatory bodies is only made pursuant to a valid legal basis (e.g. court order, statutory obligation or regulatory request), not on a discretionary basis.

8.4 Planned transborder flows of personal information

Country / territory	Categories of personal information	Purpose of transfer
Switzerland	Client identity documents; tax residency certificates; TINs; dividend/interest income details; beneficial ownership information; banking account details	Filing WHT reclaim applications with Swiss withholding tax authorities (Federal Tax Administration/cantonal tax offices); liaising with Swiss custodian banks holding client securities generating the reclaimable income
United Kingdom	Client identity documents; tax residency certificates; TINs; dividend/interest income details; reclaim application data	Filing WHT reclaim applications with HMRC on behalf of clients; correspondence via GTR's United Kingdom entity
European Union member states	Client identity documents; tax residency certificates; TINs; dividend/interest income details	Filing WHT reclaim applications with national tax authorities where clients' securities generate dividend/interest income subject to withholding tax
Malaysia / Singapore	Client identity documentation; reclaim-related financial data (where GTR's Asian entities are involved in servicing regional clients)	Coordination of WHT reclaim services for clients serviced through GTR's Asian entities
Other treaty jurisdictions in which clients hold income-generating securities (varies by client portfolio)	Client identity and tax residency documentation; income and reclaim data	Submission of reclaim forms and certificates of residence to foreign revenue authorities under applicable double taxation agreements

The specific destination country in any individual case depends on where the client's underlying securities are held and which jurisdiction withheld the tax. This table reflects GTR's principal and recurring transfer corridors rather than an exhaustive per-client list.

Each transfer is undertaken on the basis that it is necessary for the performance of GTR's contract with the client (section 72(1)(c) of POPIA) – i.e. the client has engaged GTR specifically to recover foreign withholding tax, which inherently requires disclosure of the client's identity and tax information to the foreign revenue authority and/or custodian.

Transfers to Switzerland and the UK/EU benefit from those jurisdictions' own data protection frameworks (the Swiss FADP and the UK/EU GDPR respectively).

8.5 General description of information security measures implemented by GTR to ensure the confidentiality, integrity and availability of the information

GTR implements, amongst others, the following categories of technical and organisational security measures:

- Data encryption (at rest and in transit) for sensitive client and financial records; secure file transfer protocols for cross-border correspondence; password-protected and access-controlled document repositories.

- Antivirus and anti-malware solutions on all endpoints; firewalls and intrusion detection/prevention systems; secure VPN access for remote work; regular security patching and software updates.
- Role-based access control (RBAC) limiting access to personal information on a need-to-know basis; unique user credentials and strong password policies; multi-factor authentication (MFA) for access to critical systems and cloud platforms.
- Regular, encrypted backups of critical data; documented disaster recovery and business continuity procedures; periodic testing of backup restoration.
- Audit logs of access to sensitive systems and records; monitoring for unauthorised access attempts or anomalous activity.
- Access-controlled office premises; secure storage (locked cabinets/rooms) for physical records containing personal information; visitor access controls.
- An information security policy; a POPIA-aligned data protection policy; an acceptable use policy for IT systems; and an incident/breach response policy.
- Confidentiality/non-disclosure undertakings for employees and contractors handling personal information; regular staff training on data protection, POPIA obligations, and phishing/social engineering awareness.
- Written operator agreements imposing POPIA-equivalent safeguards on vendors and service providers processing personal information on GTR's behalf; vendor security due diligence prior to onboarding.
- Documented data breach detection, escalation and notification procedures, including notification to the Information Regulator and affected data subjects where required under section 22 of POPIA.
- Cyber liability insurance cover (reviewed for scope and territorial application) as a risk-transfer measure supplementing technical and organisational safeguards.

These measures are implemented in compliance with section 19 of POPIA, which requires GTR to take appropriate, reasonable technical and organisational measures to prevent loss of, damage to, unauthorised destruction of, and unlawful access to personal information.

The specific configuration of technical controls (e.g. encryption standards, MFA providers, backup frequency) is documented in GTR's internal Information Security Policy and is not disclosed in this Manual in order to avoid disclosing exploitable operational detail.

Given the cross-border nature of GTR's operations, security measures also address compliance with relevant foreign frameworks (e.g. the Swiss FADP and the GDPR) where personal information is transferred or processed abroad.

This description is reviewed periodically, particularly following any changes to IT infrastructure or cloud service providers, or after any security incident, to ensure it remains accurate.

8.6 Rights of data subjects

Data subjects whose personal information is processed by GTR have the following rights under POPIA:

- The right to be notified that personal information about them is being collected, or that their personal information has been accessed or acquired by an unauthorised person (sections 18 and 22 of POPIA).
- The right to establish whether GTR holds personal information about them and to request access to that personal information (section 23 of POPIA). A request by a person for access to a record containing personal information about that person is a "personal requester" request under PAIA, and no request fee is payable in respect of such a request.
- The right to request the correction, destruction or deletion of personal information that is inaccurate, irrelevant, excessive, out of date, incomplete, misleading, unlawfully obtained, or that GTR is no longer authorised to retain (section 24 of POPIA). Such a request must be made on a form that corresponds substantially with Form 2 of the POPIA Regulations, obtainable from the Regulator's website or from the Information Officer.
- The right to object, on reasonable grounds, to the processing of their personal information, and the right to object to processing for purposes of direct marketing (sections 11(3) and 69 of POPIA).
- The right not to be subject, under certain circumstances, to a decision based solely on the automated processing of their personal information intended to provide a profile of them (section 71 of POPIA).
- The right to submit a complaint to the Information Regulator regarding an alleged interference with the protection of their personal information, or to institute civil proceedings (sections 74 and 99 of POPIA).

Requests to exercise any of these rights should be directed to the Information Officer at the contact details set out in paragraph 3 above. GTR will respond within a reasonable time and, where a request is refused, will provide reasons for the refusal.

9. PROCEDURE FOR REQUESTING ACCESS TO RECORDS HELD BY GLOBAL TAX RECOVERY (PTY) LTD

9.1 Form of request

9.1.1 A requester must comply with all the procedural requirements contained in PAIA relating to a request for access to a record.

9.1.2 In terms of section 50(1) of PAIA, a requester must be given access to a record of GTR if the record is required for the exercise or protection of any rights, the requester complies with the procedural requirements of PAIA, and access to the record is not refused on any ground for refusal contemplated in Chapter 4 of Part 3 of PAIA.

9.1.3 A request for access to a record must be made on a form that corresponds substantially with Form 2 of Annexure A to the Regulations ("Form 2"). A request form is annexed to this Manual as Annexure 1, and is also obtainable from the Regulator's website (https://inforegulator.org.za) or from GTR's Information Officer. The completed form must be submitted to the Information Officer at the contact details set out in paragraph 3 above.

9.1.4 The requester must provide sufficient detail on Form 2 to enable the Information Officer to identify the record(s) requested and the requester, and must indicate which form of access is required. The requester must also identify the right that is sought to be exercised or protected, and explain why the record requested is required for the exercise or protection of that right.

9.1.5 If a request is made on behalf of another person, the requester must submit proof, to the reasonable satisfaction of the Information Officer, of the capacity in which the requester is making the request.

9.2 Prescribed fees

9.2.1 A requester (other than a personal requester, being a person seeking access to a record containing personal information about that person) is required to pay the prescribed request fee of R140.00 before the request will be processed, together with the applicable access fees prescribed in Annexure B to the Regulations, which are set out below:

Item	Fee
The request fee payable by each requester	R140.00
Photocopy of an A4-size page or part thereof	R2.00 per page
Printed copy of an A4-size page or part thereof	R2.00 per page
For a copy in a computer-readable form on a flash drive (to be provided by the requester)	R40.00
For a copy in a computer-readable form on a compact disc – if provided by the requester	R40.00
For a copy in a computer-readable form on a compact disc – if provided to the requester	R60.00
Transcription of visual images per A4-size page	Service to be outsourced; dependent on the quotation from the service provider
Copy of visual images	Service to be outsourced; dependent on the quotation from the service provider
Transcription of an audio record per A4-size page	R24.00
Copy of an audio record on a flash drive (to be provided by the requester)	R40.00
Copy of an audio record on a compact disc – if provided by the requester	R40.00
Copy of an audio record on a compact disc – if provided to the requester	R60.00
To search for and prepare the record for disclosure, for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation	R145.00 per hour
Deposit: where the search for, and preparation of, the record for disclosure would, in the opinion of the Information Officer, require more than six hours	One third of the applicable access fee
Postage of a copy of a record	Actual postal fee

9.2.2 GTR is a registered VAT vendor and is entitled to add VAT at the prevailing rate to the fees prescribed in Annexure B to the Regulations.

9.2.3 Payment details for the request fee and any access fees or deposit are available from the Information Officer on request. Proof of payment must accompany the request.

9.3 Decision on the request

9.3.1 GTR will, within 30 (thirty) days of receipt of a compliant request, decide whether to grant or refuse the request and give notice of the decision, with reasons where the request is refused, on a form that corresponds substantially with Form 3 of Annexure A to the Regulations. The 30-day period may be extended in the circumstances contemplated in section 57 of PAIA.

9.3.2 Where the record requested contains information about a third party (including personal information, or commercial or confidential information of a third party), the Information Officer must, in terms of sections 71 to 73 of PAIA, take reasonable steps to inform that third party of the request, and the third party is entitled to make representations as to why the request should be refused, or to consent to disclosure, before a decision is made. In such cases the decision period runs in accordance with those sections.

9.3.3 PAIA applies only to records in the possession or under the control of GTR. If a record was created by, or at some point held by, GTR but is no longer in its possession or under its control at the time of the request, access must be sought from the party in whose possession or control the record is.

9.3.4 If the request is granted, access will be given upon payment of the applicable access fees and in the form of access requested, where reasonably possible.

9.4 Grounds for refusal of access and protection of confidential information

9.4.1 GTR may, and in certain instances must, refuse a request for access to a record on the grounds set out in Chapter 4 of Part 3 of PAIA, including where the record contains –

9.4.1.1 personal information of a third party, the disclosure of which would constitute an unreasonable disclosure of personal information (section 63 of PAIA);

9.4.1.2 trade secrets, or financial, commercial, scientific or technical information of a third party, the disclosure of which would be likely to cause harm to the commercial or financial interests of that third party (section 64 of PAIA);

9.4.1.3 information supplied in confidence, the disclosure of which would constitute a breach of a duty of confidence owed to a third party in terms of an agreement (section 65 of PAIA);

9.4.1.4 information the disclosure of which could reasonably be expected to endanger the life or physical safety of an individual, or prejudice the security of property or systems (section 66 of PAIA);

9.4.1.5 information which is privileged from production in legal proceedings (section 67 of PAIA);

9.4.1.6 trade secrets, or financial, commercial, scientific or technical information of GTR itself, the disclosure of which would be likely to cause harm to GTR's commercial or financial interests, or to put GTR at a disadvantage in contractual or other negotiations or prejudice it in commercial competition (section 68 of PAIA); or

9.4.1.7 research information of GTR or a third party (section 69 of PAIA).

9.4.2 GTR's client files, reclaim documentation, fee arrangements, counterparty agreements and related working papers characteristically contain confidential client information, information supplied in confidence by third parties (including custodians, banks and tax authorities), and commercially sensitive information of GTR. Such records will accordingly be disclosed only to the extent required by PAIA, and any part of a record that is protected by a ground of refusal will, where severable in terms of section 28 of PAIA read with section 50, be redacted before the remainder of the record is disclosed.

9.4.3 Nothing in this Manual constitutes a waiver by GTR, or by any of its clients or counterparties, of any right of confidentiality, legal professional privilege or other protection attaching to any record.

9.4.4 Notwithstanding any ground of refusal, GTR must grant access to a record where the disclosure of the record would reveal evidence of a substantial contravention of, or failure to comply with, the law, or an imminent and serious public safety or environmental risk, and the public interest in the disclosure of the record clearly outweighs the harm contemplated by the relevant ground of refusal (section 70 of PAIA).

9.5 Remedies available if a request for access is refused

9.5.1 GTR does not have an internal appeal procedure, as internal appeals under PAIA apply to public bodies only. The decision of the Information Officer is accordingly final within GTR, subject to the external remedies set out below.

9.5.2 A requester who is dissatisfied with a decision of the Information Officer may, within 180 (one hundred and eighty) days of the decision, lodge a complaint with the Regulator on a form that corresponds substantially with Form 5 of Annexure A to the Regulations (annexed to this Manual as Annexure 2), or apply to a court with appropriate jurisdiction for relief in terms of section 78 of PAIA.

9.5.3 The Regulator's contact details are: JD House, 27 Stiemens Street, Braamfontein, Johannesburg, 2001; P.O. Box 31533, Braamfontein, Johannesburg, 2017; email: PAIAComplaints@inforegulator.org.za; website: https://inforegulator.org.za.

10. AVAILABILITY OF THE MANUAL

10.1 A copy of this Manual is available –

10.1.1 on GTR's website at www.globaltaxrecovery.com;

10.1.2 at the head office of GTR for public inspection during normal business hours;

10.1.3 to any person upon request; and

10.1.4 to the Information Regulator upon request.

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

11. UPDATING OF THE MANUAL

11.1 The Information Officer of GTR will, on a regular basis, and whenever material changes occur to GTR's structure, operations or processing activities, review and update this Manual.

Issued by:

____

Mark Berger
Information Officer (Co-Chief Executive Officer)
For and on behalf of Global Tax Recovery (Pty) Ltd

ANNEXURE 1

REQUEST FOR ACCESS TO RECORD

(Corresponding substantially with Form 2 of Annexure A to the PAIA Regulations, 2021 – section 53(1) of PAIA)

Note: Proof of identity must be attached by the requester. If requests are made on behalf of another person, proof of such authorisation must be attached to this form.

PART A: PARTICULARS OF PRIVATE BODY

Name of private body: Global Tax Recovery (Pty) Ltd (Registration Number: 2016/404751/07)

The Information Officer: Mark Berger

Postal and street address: 78 Corlett Drive, Melrose North, Johannesburg, Gauteng, South Africa, 2196

Telephone: +27 10 141 5588   Email: info@globaltaxrecovery.com

PART B: PARTICULARS OF PERSON REQUESTING ACCESS TO THE RECORD

Full names and surname: ____

Identity number / passport number: ____

Postal address: ____

Street address: ____

Telephone number: ______________________________

Email address: ____

Capacity in which request is made, when made on behalf of another person: ____________________

PART C: PARTICULARS OF PERSON ON WHOSE BEHALF REQUEST IS MADE

This section must be completed ONLY if a request for information is made on behalf of another person.

Full names and surname: ____

Identity number / passport number: ____

PART D: PARTICULARS OF RECORD REQUESTED

Provide full particulars of the record to which access is requested, including the reference number if that is known to you, to enable the record to be located. If the provided space is inadequate, please continue on a separate page and attach it to this form. The requester must sign all the additional pages.

1. Description of record or relevant part of the record: ____________

____

____

2. Reference number, if available: ____

3. Any further particulars of record: ____

____

PART E: FEES

(a) A request for access to a record, other than a record containing personal information about yourself, will be processed only after a request fee has been paid. (b) You will be notified of the amount of the access fee to be paid. (c) The fee payable for access to a record depends on the form in which access is required and the reasonableness of the time required to search for and prepare the record. (d) If you qualify for exemption of the payment of any fee, please state the reason for exemption.

Reason for exemption from payment of fees: ________________________________

____

PART F: FORM OF ACCESS TO RECORD

If you are prevented by a disability to read, view or listen to the record in the form of access provided for in 1 to 4 below, state your disability and indicate in which form the record is required.

Disability (if applicable): ____

1. If the record is in written or printed form:

☐ copy of record*   ☐ inspection of record

2. If record consists of visual images (e.g. photographs, slides, video recordings, computer-generated images, sketches):

☐ view the images   ☐ copy of the images*   ☐ transcription of the images*

3. If record consists of recorded words or information which can be reproduced in sound:

☐ listen to the soundtrack (audio cassette)   ☐ transcription of soundtrack* (written or printed document)

4. If record is held on computer or in an electronic or machine-readable form:

☐ printed copy of record*   ☐ printed copy of information derived from the record*   ☐ copy in computer-readable form* (flash drive / compact disc)

**If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posted to you? A postal fee is payable.   ☐YES   ☐NO*

PART G: PARTICULARS OF RIGHT TO BE EXERCISED OR PROTECTED

If the provided space is inadequate, please continue on a separate page and attach it to this form. The requester must sign all the additional pages.

1. Indicate which right is to be exercised or protected: ________________

____

2. Explain why the record requested is required for the exercise or protection of the aforementioned right:

____

____

PART H: NOTICE OF DECISION REGARDING REQUEST FOR ACCESS

You will be notified in writing whether your request has been approved or denied. If you wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.

How would you prefer to be informed of the decision regarding your request for access to the record?

____

Signed at ___________________________ this ______ day of ______________________ 20____

____

SIGNATURE OF REQUESTER / PERSON ON WHOSE BEHALF REQUEST IS MADE

ANNEXURE 2

COMPLAINT TO THE INFORMATION REGULATOR

(Corresponding substantially with Form 5 of Annexure A to the PAIA Regulations, 2021 – section 77A of PAIA)

Note: A complaint must be lodged with the Information Regulator within 180 (one hundred and eighty) days of the decision complained of. Attach all relevant supporting documentation, including a copy of the request for access (Form 2) and the notice of the decision (if any). The Regulator's contact details are: JD House, 27 Stiemens Street, Braamfontein, Johannesburg, 2001; P.O. Box 31533, Braamfontein, Johannesburg, 2017; email: PAIAComplaints@inforegulator.org.za; website: https://inforegulator.org.za.

PART A: PARTICULARS OF COMPLAINANT

Complainant is a:

☐ Requester ☐ Third party

Full names and surname: ____

Identity number / passport number: ____

Postal address: ____

Street address: ____

Telephone number: _______________________________

Email address: ____

Capacity in which complaint is lodged, when lodged on behalf of another person: ______________

PART B: PARTICULARS OF BODY AGAINST WHICH COMPLAINT IS LODGED

Name of body: Global Tax Recovery (Pty) Ltd (Registration Number: 2016/404751/07)

Information Officer: Mark Berger

Postal and street address: 78 Corlett Drive, Melrose North, Johannesburg, Gauteng, South Africa, 2196

Telephone: +27 10 141 5588 Email: markb@globaltaxrecovery.com

PART C: PARTICULARS OF COMPLAINT

Date on which request for access was submitted: ___________________________________

Date on which decision was received (if any): _____________________________________

Nature of the decision complained of (mark the applicable option):

☐ Refusal of the request for access

☐ Deemed refusal of the request (failure to give a decision within the prescribed period)

☐ The fees payable, or the tender or payment of a deposit

☐ The extension of the period within which the request must be dealt with

☐ The form of access granted

☐ A decision to grant access to a record containing the complainant's third-party information

☐ Other (specify below)

____

PART D: GROUNDS OF COMPLAINT AND RELIEF SOUGHT

Provide the grounds on which the complaint is based and the outcome or relief sought. If the provided space is inadequate, please continue on a separate page and attach it to this form. The complainant must sign all the additional pages.

1. Grounds of complaint: ____

____

____

____

2. Relief sought: ____

____

____

PART E: SUPPORTING DOCUMENTATION AND SIGNATURE

Documents attached (mark as applicable):

☐ Copy of the request for access (Form 2)

☐ Copy of the notice of the decision (Form 3), if received

☐ Proof of authority (if the complaint is lodged on behalf of another person)

☐ Other supporting documents (specify)

____

Signed at __________________________ this ______ day of ______________________ 20____

____

SIGNATURE OF COMPLAINANT / PERSON ON WHOSE BEHALF COMPLAINT IS LODGED