

EasyT

Your Tax. Sorted.

MANUAL IN TERMS OF SECTION 51 OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2 OF 2000

read with the Protection of Personal Information Act, 4 of 2013

NOVA CONSULTING AND ENGINEERING (PTY) LTD

Registration number 2026/060782/07

trading as the EasyT tax record-keeping platform

Version 1.0 · Approved 13 August 2026

Information Officer: Marius van Niekerk (Managing Director)

Information Regulator registration 2026-064275

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1. Introduction and purpose of this manual

This manual is published by **Nova Consulting and Engineering (Pty) Ltd** ("Nova Consulting and Engineering", "the responsible party", "we", "us" or "our") in compliance with section 51 of the Promotion of Access to Information Act, 2 of 2000 ("PAIA"), read with the Protection of Personal Information Act, 4 of 2013 ("POPIA").

Nova Consulting and Engineering develops and operates **EasyT**, a South African tax record-keeping and compliance platform through which sole proprietors, companies, close corporations and individual taxpayers capture receipts, import bank statements, keep a SARS-compliant travel logbook, allocate cost centres and produce eFiling-ready reports. This manual explains:

- what records Nova Consulting and Engineering holds, both about its own business and about the users of EasyT;
- how a person may request access to a record we hold;
- how we process personal information under POPIA, and the rights every data subject has; and
- how to lodge a complaint with us or with the Information Regulator.

This manual is a public document. It is available free of charge on request and is provided to the South African Human Rights Commission and the Information Regulator as required.

2. Particulars of the responsible party (private body)

Registered name	Nova Consulting and Engineering (Pty) Ltd
Type of entity	Private Company (a "private body" as defined in PAIA)
Registration number	2026/060782/07
Date of incorporation	23 January 2026
Director	Marius van Niekerk
Trading product / platform	EasyT — easytsa.co.za
Registered address	10 Olienhout Avenue, Randpark Ridge, Randburg, 2169, Gauteng, South Africa
Postal address	Same as registered address
General e-mail	admin@easytsa.co.za
Privacy / PAIA e-mail	privacy@easytsa.co.za
Information Regulator registration	2026-064275 (responsible party registered; certificate on file)

3. The Information Officer and deputy

The Information Officer is responsible for the encouragement of compliance with PAIA and POPIA, dealing with requests made to the responsible party, and working with the Information Regulator.

Information Officer	Marius van Niekerk
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Capacity	Managing Director
Date appointed / registered	23 January 2026 (registered with the Information Regulator, 2026-064275)
E-mail	privacy@easytsa.co.za
Postal address for requests	The Information Officer, Nova Consulting and Engineering (Pty) Ltd, 10 Olienhout Avenue, Randpark Ridge, Randburg, 2169

All requests for access to records, and all POPIA queries, complaints and objections, must be directed to the Information Officer at the details above.

4. The Guide of the Information Regulator (section 10)

In terms of section 10 of PAIA, the Information Regulator has compiled a Guide in an easily comprehensible form and manner to assist a person who wishes to exercise any right under PAIA or POPIA. The Guide contains, among other things, a description of the objects of PAIA and POPIA, the particulars of every body to which PAIA applies, and how to use the Acts to exercise a right.

The Guide is available from the Information Regulator:

The Information Regulator (South Africa)	JD House, 27 Stiemens Street, Braamfontein, Johannesburg, 2001
Postal	P.O. Box 31533, Braamfontein, Johannesburg, 2017
Telephone	+27 (0)10 023 5200
General e-mail	enquiries@inforegulator.org.za
PAIA / complaints e-mail	PAIAComplaints@inforegulator.org.za / POPIAComplaints@inforegulator.org.za
Website	https://inforegulator.org.za

5. How the Protection of Personal Information Act applies

EasyT exists to help taxpayers keep accurate financial records, and so most of the information EasyT holds is personal information that **the user themselves has entered about their own affairs**. Nova Consulting and Engineering processes that information as the responsible party, strictly to provide the EasyT service the user has asked for.

Plain-language summary

You own your data. EasyT stores your receipts, income, expenses, travel and business details under your own account so that you can keep SARS-ready records. We do not sell your data, we do not use it for advertising, and we do not share it with any other user. You may access, correct, export or delete your information at any time by writing to privacy@easytsa.co.za.

Purpose of processing. We process personal information only to: create and secure user accounts; store and organise the financial records a user captures; read receipts and bank statements the user submits and classify them into cost centres; calculate VAT, provisional tax and other figures; generate reports; process subscription payments; provide support; and comply with our own legal obligations.

6. Categories of personal information processed (POPIA)

The categories of data subjects and the personal information we process are:

Category of data subject	Personal information processed
Account holders (users of EasyT)	Name, e-mail address, account password (held in hashed form by our authentication provider — never in plain text), business or trading name, entity type, VAT and tax reference numbers, subscription status.
The user's own business records	Income and expense entries, receipt and invoice images, bank-statement line items, cost-centre allocations, supplier and customer names appearing on those documents, and calculated tax figures.
Travel / logbook subjects	Vehicle details, trip origins and destinations, place names and coordinates, distances and dates used for the SARS travel logbook.
Employees on a user's payroll (where the payroll feature is used)	Employee names, remuneration, payslip and PAYE information captured by the user for their own staff.
Accountants / tax practitioners (where invited by a user)	Name and e-mail of a practitioner a user chooses to grant access to their records, and the scope of that access grant.
All users (technical)	Limited technical and diagnostic data — error logs and support messages — used to keep the service working and secure.

Special personal information. Financial records may constitute sensitive information. EasyT does not deliberately collect information concerning a data subject's religion, health, sex life, biometrics, race or political persuasion, and asks users not to capture such information.

7. Recipients, operators and cross-border transfers

We share personal information only with the operators (service providers) strictly necessary to run EasyT, each bound to process it only on our instructions and to keep it secure. We do not sell personal information.

Operator / recipient	Purpose	Location
Google (Firebase Authentication, Cloud Firestore, Cloud Storage)	Secure sign-in, database and encrypted storage of account data and receipt images	Data centres outside SA; POPIA-compliant safeguards
PayFast (Payfast (Pty) Ltd)	Processing of subscription payments	South Africa
Resend / Amazon SES	Sending transactional and account e-mails on our behalf	Outside SA; contractual safeguards
Google Maps / Places	Address look-up for the travel logbook (at the user's request)	Outside SA
OpenStreetMap (Nominatim / OSRM)	Fallback address and route look-up for the travel logbook	Outside SA

Cross-border transfer (POPIA section 72). Certain operators above store or process data outside the Republic. Such transfers take place only where the recipient is subject to a law, binding corporate rules or agreement that upholds principles of lawful processing substantially similar to POPIA, or where the transfer is necessary to perform the service the user has requested.

8. Categories of records held by EasyT

The following categories of records are held by the responsible party. Not all records are automatically available; access is subject to PAIA and to the protection of other persons' information.

8.1 Records about the responsible party

- Company registration, statutory and governance records;
- Financial, accounting, tax and banking records of the business;
- Employment and human-resources records (if any);
- Contracts with operators, suppliers and service providers;
- Intellectual property, product and source-code records for EasyT;
- Policies, including this manual, the Privacy Policy, and the Terms & Conditions.

8.2 Records about users and their data

- User account and profile records;
- The financial records, receipts, statements, logbook and reports a user has captured;
- Subscription and payment records;
- Support correspondence and diagnostic logs.

8.3 Records held under this manual and the Privacy Policy

The EasyT Privacy Policy (available in the application and at easytsa.co.za) forms part of the framework in which these records are processed.

9. Records accessible under other legislation

Certain records are kept, and may be accessed, in terms of legislation other than PAIA. These include, without limitation:

Legislation	Records
Companies Act, 71 of 2008	Statutory registers, annual returns, financial statements
Tax Administration Act, 28 of 2011; Income Tax Act, 58 of 1962; Value-Added Tax Act, 89 of 1991	Tax, VAT and supporting financial records
Basic Conditions of Employment Act & Labour Relations Act	Employee and payroll records (where applicable)
Protection of Personal Information Act, 4 of 2013	Records of processing, consents and data-subject requests

10. Security safeguards and retention

Nova Consulting and Engineering takes reasonable technical and organisational measures to secure the integrity and confidentiality of personal information in its possession, in line with POPIA section 19. These include:

- isolation of each user's data under their own authenticated account, enforced by server-side security rules;
- encryption of data in transit (TLS) and at rest;
- owner-only access controls on stored receipt and document images;
- passwords handled by a dedicated authentication provider and never stored in plain text by us;
- access by an accountant only where the user has granted it, and only for as long as that grant stands;
- regular review of safeguards and a documented data-protection audit.

Retention. Records are retained for as long as the user maintains their account and thereafter for any period required by tax and company law (generally five years from the relevant tax period, in line with the Tax Administration Act), after which they are deleted or de-identified. A user may request deletion of their account and data at any time, subject to these legal retention duties.

11. Rights of data subjects and requesters

Under POPIA, every data subject has the right to:

- be notified that their personal information is being collected and processed;
- establish whether we hold their personal information and to request access to it;
- request the correction, destruction or deletion of their personal information;
- object, on reasonable grounds, to the processing of their personal information;
- not have their information processed for direct marketing by unsolicited electronic communication;
- submit a complaint to the Information Regulator and to institute civil proceedings.

A data subject who wishes to access, correct or delete their own information held in EasyT can do so directly in the application, or by writing to privacy@easytsa.co.za. A formal PAIA request (below) is available where a record is required as contemplated by PAIA.

12. How to request access to a record

A requester must complete the prescribed **Form 2 (Request for Access to Record)** and submit it to the Information Officer at privacy@easytsa.co.za, or by post to the address in section 3. The form is available from the Information Regulator's website and will be provided by the Information Officer on request. When making a request, the requester must:

- provide sufficient particulars to enable the Information Officer to identify the record and the requester;
- identify the right the requester seeks to exercise, and explain why the record is required for that right;
- state the form of access required, and the manner (e-mail, post) in which to be informed of the decision;
- pay the prescribed request fee (Annexure A), where applicable.

The Information Officer will respond within **30 days** of receipt of the request (which period may be extended by a further 30 days in the circumstances permitted by PAIA), and will notify the requester of the decision and of any access fee payable before the record is provided.

Where the request is for access to personal information of the requester, the requester may be required to provide proof of identity to the satisfaction of the Information Officer before access is granted.

13. Fees payable

Two types of fee may apply: a **request fee** (a once-off fee payable on lodging a request, except by a personal requester for their own information) and an **access fee** (calculated on the time and materials to prepare and reproduce the record). The prescribed amounts are set out in Annexure A and are those fixed by the PAIA Regulations, as amended from time to time. Where preparation is expected to exceed six hours, a deposit of one third of the access fee may be required before the request is processed.

14. Grounds on which access may be refused

The Information Officer may, and in some cases must, refuse access to a record on the grounds set out in Chapter 4 of Part 3 of PAIA, including where disclosure would involve:

- the unreasonable disclosure of personal information about a third party (mandatory protection of privacy);
- the disclosure of commercial information, trade secrets or confidential information of the responsible party or a third party;
- a breach of a duty of confidence owed to a third party;
- prejudice to the safety of individuals or the protection of property;
- the disclosure of records privileged from production in legal proceedings; or
- prejudice to the commercial or research information of the responsible party or a third party.

Where a ground of refusal applies to only part of a record, access will be granted to the remainder.

15. Remedies and complaints to the Information Regulator

A requester or data subject, who is dissatisfied may, in the following order:

- first raise the matter with the Information Officer at privacy@easytsa.co.za, who will attempt to resolve it internally;
- lodge a complaint with the Information Regulator (see Annexure B) in the prescribed manner; and
- apply to a court of competent jurisdiction for appropriate relief, as provided for in PAIA and POPIA.

There is no internal appeal against a decision of the Information Officer of a private body; a requester's remedy is an application to court or a complaint to the Information Regulator.

16. Availability and review of this manual

This manual is available, free of charge:

- on the EasyT website and within the EasyT application (easytsa.co.za);
- by e-mail on request to privacy@easytsa.co.za;
- for inspection at the registered address of the responsible party during office hours; and
- at the offices of the Information Regulator and the South African Human Rights Commission.

This manual will be reviewed and updated whenever there is a material change to the way EasyT processes information, and in any event at least once every year. This is version 1.0, approved on 13 August 2026.

Annexure A — Prescribed fees

The fees below are those prescribed under the PAIA Regulations for a private body and are payable to Nova Consulting and Engineering (Pty) Ltd. Amounts are as fixed by regulation and are subject to amendment by the Minister; the Information Officer will confirm the applicable amount when acknowledging a request.

Part 1 — Request fee

Item	Fee
Request fee (payable by every requester other than a personal requester seeking their own information)	R140.00

Part 2 — Access fees

Item	Fee
Every photocopy of an A4-size page or part thereof	R1.10
Every printed copy of an A4-size page held in electronic form	R0.75
A copy in a computer-readable form on a flash drive (supplied by the requester)	R40.00
A transcription of visual images, per A4 page (service R70.00 + copy R60.00)	R130.00
A copy of visual images, per copy	R70.00
Transcription of an audio record, per A4 page	R24.00
Copy of an audio record on a flash drive (supplied by the requester)	R40.00
Time to search for and prepare the record, per hour (or part), after the first six hours	R145.00
Deposit, where preparation is estimated to exceed six hours	One third of the access fee
Postage / electronic delivery	At cost

The above amounts are inclusive of the request and access fees prescribed for a private body under the PAIA Regulations. A personal requester seeking access to their own personal information is not required to pay a request fee.

Annexure B — How to lodge a request or complaint

To the Information Officer of Nova Consulting and Engineering (Pty) Ltd:

Information Officer	Marius van Niekerk
E-mail	privacy@easytsa.co.za
Post	10 Olienhout Avenue, Randpark Ridge, Randburg, 2169, Gauteng
Form	PAIA Form 2 — Request for Access to Record (provided on request)
Response time	Within 30 days of receipt (extendable by 30 days as permitted by PAIA)

To the Information Regulator (South Africa):

Physical	JD House, 27 Stiemens Street, Braamfontein, Johannesburg, 2001
Postal	P.O. Box 31533, Braamfontein, Johannesburg, 2017
Telephone	+27 (0)10 023 5200
PAIA complaints	PAIAComplaints@inforegulator.org.za
POPIA complaints	POPIAComplaints@inforegulator.org.za
Website	https://inforegulator.org.za

Approved and issued by the Information Officer of Nova Consulting and Engineering (Pty) Ltd, Marius van Niekerk, in his capacity as Managing Director, on 13 August 2026. This manual is published in terms of section 51 of the Promotion of Access to Information Act, 2 of 2000.