

**RECORDS KEPT IN TERMS OF APPLICABLE LEGISLATION
Section 51(1)(d)**

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I. **The Companies Act 61 of 1973**

- Certificate of Incorporation
- Certificate of Change of Name (if any)
- Certificate to Commence Business
- Memorandum and Articles of Association
- Minute Book, general and special resolutions passed at any meeting of the shareholders of the company or any class of shareholders
- Register of Allotments – after a person ceased to be a member
- Register of Members
- Register of Directors' shareholdings
- Register of Directors, Company Secretary and public officer Officers
- Branch register
- Annual Financial Statements including:
 - Annual accounts
 - Directors' reports
 - Auditor's reports
- Books of account required by the Act
- Supporting Schedules to books of account and ancillary books of account
- Records showing assets and liabilities, members' contributions, undrawn profits, revaluations of fixed assets and amounts of loans to and from members.
- Dividend and interest payment list
- A register of fixed assets showing in respect thereof the respective dates of any acquisition and the cost thereof, depreciation (if any), and where any assets have been re-valued, the date of the revaluation and the re-valued amount thereof, the respective dates of any disposals and the consideration received in respect thereof.
- Records containing entries from day to day of all cash received and paid out, in sufficient detail to enable the nature of the transactions and, except in the case of cash sales, the names of the parties to the transactions to be identified.

- Records of all goods purchased and sold on credit, and services received and rendered on credit, in sufficient detail to enable the nature of those goods or services and the parties to the transactions to be identified.
- Statements of the annual stocktaking, and records to enable the value of stock at the end of the financial year to be determined.
- Vouchers supporting entries in the accounting records.
- Any other accounting records as are necessary fairly to present the state of affairs and business of the corporation, and to explain the transactions and financial position of the business of the corporation.
- The accounting records relating to —
 - contributions by members;
 - loans to and from members; and
 - payments to members,
- Register of pledges and bonds and fixed assets
- Allotment sheets

2. **The Employment Equity Act 55 of 1998**

- Employment Equity Plan
- The profile of the workforce within each occupational category and level.
- An analysis of the company's employment policies, practices, procedures and the working environment
- The statement, on the remuneration and benefits received in each occupational category and level of that employer's workforce

3. **The Basic Conditions of Employment Act 75 of 1997**

- Records of the following:
 - Each employee's name and occupation;
 - the time worked by each employee;
 - the remuneration paid to each employee; and
- all other records required by the Act.

4. The Labour Relations Act 66 of 1995

- All records required in compliance with any collective agreement; arbitration award; or determination made in terms of the Wage Act
- All records of the prescribed details of any strike, lock-out or protest action involving its employees
- All Disciplinary records
- All other records required in terms of the Act.

5. The Occupational Health and Safety Act 85 of 1993

- A copy of the Occupational Health and Safety Act 85 of 1993
- An incident register certificate of compliance (in respect of electrical installations)
- First aid certificate (which is valid for three years)
- Refrigeration/air conditioning record book
- Good hoist record book
- Lifting machine record book
- Certificate of manufacture for air compressor vessel
- Air compressor vessel record book of inspection and tests

6. Compensation for Occupational Injuries and Diseases Act 130 of 1993

- The register or other record of the earnings and other prescribed particulars of all employees, for example: wages paid, time worked and payment made for piece-work and overtime.

7. Broad Based Black Economic Empowerment Act 53 of 2003

- All records required by the Act.

8. The Skills Development Act 97 of 1998

- Annual training report and the annual training plan

9. The Skills Development Levies Act 9 of 1999

- All records required by the Act.

10. **The Unemployment Insurance Act 30 of 1966**

- Records detailing the contributions by contributors employed by the employer in respect of earnings paid, time worked, payments made for piece work and overtime

11. **The Pension Fund Act 24 of 1956**

- All records required by the Act.

12. **The Income Tax Act 58 of 1962**

- All ledgers, cash books, journals, cheque books, bank statements, deposit slips, pay cheques, invoices, stock lists and all other books of account
- Signed copy of annual Financial Statements including annual accounts; directors report; auditor report
- Books of account recording information required by the Companies Act
- Investment schedules and documents
- Invoices – issued and received
- Periodic Financial Reports
- Register of fixed assets
- Stock inventories
- Supporting schedules to books of account
- Taxation returns, schedules and assessments
- Register of mortgages and debentures

13. **The Value Added Tax Act 89 of 1991**

- Books of account, documents recording the supply of goods to or by the vendor, invoices, tax invoices, credit and debit notes, bank statements, deposit slips, stock lists and paid cheques

14. **Securities Services Act No. 36 of 2004**

- All records evidencing compliance by the company of the provisions of the Act

15. **The National Credit Act 34 of 2005**

- All records which may be required by the Act

16. **Debt Collector's Act 114 of 1998**
 - All records required by the Act.
17. **The Customs and Excise Act 91 of 1964**
 - Bills of entry
 - Books of account required by the Act
 - Records of the person from whom imported goods were obtained and, if he is the importer or manufacturer or owner, as to the place where the duty due thereon was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers of the cases, packages, bales and other articles concerned
18. **Electronic Communications and Transactions Act 25 of 2002**
 - All records required by the Act.
19. **The Import and Export Control Act 45 of 1963**
 - All records required by the Act.
20. **Financial Advisory and Intermediary Services Act 37 of 2002**
 - All records required by the Act.
21. **General Notice 2219, 31 October 1980 – EXPORT INCENTIVE SCHEME**
 - Documents evidencing claims for products exported on or after 01/09/1980
22. **Financial Intelligence Centre Act 38 of 2001**
 - All records required by the Act.
23. **The Liquor Products Act 60 of 1989**
 - Import Certificate
24. **Regulation of Interception of Communications and Provisions of Communication Related Information Act.**
 - All records required by the Act.
25. **The Liquor Act 27 of 1989**
 - All records of liquor licences in respect of all stores

26. **The Trade and Metrology Act 77 of 1973**
 - All records required by the Act.
27. **The Standards Act 29 of 1993**
 - All records required by the Act.
28. **The Merchandise Marks Act 17 of 1941**
 - All records required by the Act.
29. **The Agricultural Products Standards Act 119 of 1990**
 - All records required by the Act.
30. **The Foodstuffs and Cosmetics and Disinfectants Act 54 of 1972**
 - All records required by the Act.
31. **The Businesses Act 71 of 1991**
 - Licence held in terms of the Act.
32. **The Patents Act 57 of 1978**
 - All records required by the Act.
33. **The Trademarks Act 194 of 1993**
 - All records required by the Act.
34. **The Designs Act 195 of 1993**
 - All records required by the Act.