

January 2016

PAIA MANUALS: ANOTHER LAST MINUTE EXTENSION

“Procrastination is the thief of time” (Edward Young, 18th c. poet)

If your business is one of those (mostly smaller – see below) businesses temporarily exempted from lodging your PAIA manual until 31 December 2015, you will be happy to hear that the pressure is off for another 5 years, and that the turnover thresholds have been increased. This is now three times since 2005 that government has, after telling us there will be no further extensions, done an about-face at the very last minute.

Don't kick yourself however if you rushed to beat the deadline - you will almost certainly still have to comply somewhere down the line, and at least you crossed off one annoying little red tape item from your To-Do list.

Procrastinators on the other hand are doomed to repeat the eleventh-hour panic in 2020. **Rather comply now if you haven't already done so.**

Does this extension apply to you?

The new 31 December 2020 deadline applies to most smaller businesses - specifically to any “private body”, including any private company, but **not** to any non-private company, nor to any private company in any of the business sectors listed below with either -

- 50 or more employees, or
- An annual turnover of or above specific thresholds – see the table below for details.

PAIA Exemption Extension Threshold	
Business Sector	Annual Turnover Threshold
Agriculture	R 6 million
Catering, Accommodation and other Trade	R 15 million
Community, Special and Personal Services	R 15 million
Construction	R 15 million
Mining and Quarrying	R 22.5 million
Manufacturing	R 30 million
Electricity, Gas, Water	R 30 million
Transport, Storage and Communications	R 30 million
Financial and Business Services	R 30 million
Retail, Motor Trade and Repair Services	R 45 million
Wholesale Trade, Commercial Agents, and Allied Services	R 75 million

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