

Guidelines for Skills Development Levies

SDL 10

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INTRODUCTION

1. The Skills Development Levies Act, No. 9 of 1999 establishes a compulsory levy scheme for the purpose of funding education and training as envisaged in the Skills Development Act, No. 97 of 1998. The Act came into operation on 1 September 1999 and the levy will become payable with effect from 01 April 2000. The Commissioner for the South African Revenue Service is responsible for administering the Skill Development Levies Act in so far as it relates to the collection and the payment of the levy.
2. These guidelines have been compiled to assist you as the employer in understanding the basic fundamentals of the Skills Development Levies Act; the Act must be read in conjunction with the Fourth Schedule to the Income Tax Act, no 58 of 1962.
3. References in this guide refer either to the Income Tax Act, or the Skills Development Levies Act, as accordingly denoted.
4. In the event of this guide not providing a solution to any problem encountered by you, your local Receiver of Revenue should be approached for assistance.

GENERAL

1. WHAT IS SKILLS DEVELOPMENT LEVIES?

Reference to the Act Section 3(1) of the Skills Development Levies Act

Meaning The Skills Development levy is a levy payable by employers and is calculated at the prescribed percentage of the leviable amount

2. WHO PAYS SKILLS DEVELOPMENT LEVIES?

Reference to the Act Section 3(1) of the Skills Development Levies Act

Meaning Every employer who pays or is liable to pay remuneration (leviable amount) subject to the prescribed exemptions.

3. WHAT IS THE LEVIABLE AMOUNT?

Reference to the Act Section 3(4) of the Skills Development Levies Act, definition: “leviable amount”

Meaning The total amount of remuneration paid or payable, or deemed to be paid or payable, by an employer to its employees during any month, as determined for the purposes of determining employees tax in terms of the Fourth Schedule to the Income Tax Act, whether or not such employer is liable to deduct or withhold such employees tax

Important **Remuneration paid to employees below the income tax threshold (i.e. in those cases where no PAYE is deducted) must be incorporated into the remuneration for determining the leviable amount.**

4. WHAT IS REMUNERATION?

Reference to the Act Paragraph 1 of the Fourth Schedule to the Income Tax Act, definition: “remuneration”

Meaning Any amount of income which is paid or payable to any person whether in cash or otherwise in respect of services rendered or to be rendered.

Examples

- Salary
- Remuneration for overtime
- fees
- leave gratuity
- bonus
- emolument
- allowances
- gratuity
- pension
- wage
- commission

- superannuation allowance
- retirement allowance
- annuity
- stipend
- voluntary awards
- lump sum payments
- an amount received or accrued in commutation of an amount owned in terms of a contract of employment of service
- an amount received or accrued in respect of the relinquishment, termination, loss, repudiation, cancellation or variation of an office or employment or of an appointment
- 50% of an allowance paid or advance given to an employee **or** holder of a public office in respect of the expense of travelling for business purposes (excluding an allowance paid for actual distance travelled not exceeding for business purposes, at a rate not exceeding the rate per kilometre fixed by the Minister of Finance in the Government Gazette)
- 50% of an allowance paid to a holder of a public office
- fringe benefits received in terms of the Seventh Schedule to the Income Tax Act
- a gratuity received by or accrued to a person from his employer because such person obtained a university degree or diploma or had been successful in some examination

Excluded

- Any amount, paid or payable to a **director of a private company** in respect of services rendered or to be rendered by the director to the company in question, is not regarded as remuneration which is liable to the deduction of employees tax **unless** the Commissioner for the South African Revenue Service in a specific case so directs.
- Independent contractors – independent contractors who are not subject to control or supervision of any person as to the manner in which their duties are performed or as to the hours of work **or** if the amounts paid or payable to them are not payable at regular daily, weekly, monthly or other intervals.
- Any pension or allowance in terms of any of the following Acts:
 - ☐ Aged Persons Act
 - ☐ Blind Persons Act
 - ☐ Disability Grants Act
 - ☐ Children's Act
- Amounts paid to an employee to reimburse the employee for actual business expenses incurred in the course of his/her employment.
- Any annuity under an order of divorce or decree of judicial separation or under any agreement of separation.

5. WHAT AMOUNTS ARE EXCLUDED IN DETERMINING THE LEVIABLE AMOUNT
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Reference to the Act	Section 3(5) of the Skills Development Levies Act
Meaning	<p>The amount of remuneration excludes the following amounts for purposes of determining the leviable amount: —</p> <ul style="list-style-type: none">• An amount paid or payable to any labour broker and to whom a certificate of exemption has been issued by the Commissioner for the South African Revenue Service (SARS), and any amount paid or payable to any person declared by the Minister of finance by notice in the Gazette as an employee.• An amount paid or payable to any person by way of any pension, superannuation allowance or retiring allowance.• An amount contemplated in paragraph (a), (d), (e) or (eA) of the definition of “gross income” in section 1 of the Income Tax Act. In essence this pertains to annuity payments, lump sum payments from employers upon retrenchment and lump sum payments from pension, provident fund and retirement fund.• An amount payable to a learner in terms of a contract of employment contemplated in section 18(3) of the Skills Development Act.

6. WHICH EMPLOYERS ARE EXEMPT FROM PAYING THE LEVY?

Reference to the Act	Section 4 of the Skills Development Levies Act
Meaning	<ul style="list-style-type: none">• Any public service employer in the national or provincial sphere of Government.• Any national or provincial public entity if 80% or more of its expenditure is paid directly or indirectly from funds voted by Parliament.• Any religious or charitable institution or any fund which is exempt from the payment of Income Tax in terms of section 10(1)(f) or section 10 (1) (fA) of the Income Tax Act. NB: It is important to note that educational institutions exempt in terms of section 10 (1)(f) from the payment of income tax and funds which benefit such educational institutions will not be exempt from payment of the levy.• Any municipality in respect of which a certificate of exemption has been granted by the Minister of Labour.
Important	<p>Although the above-mentioned employers are exempt from the payment of the levy, these employers are <u>NOT</u> absolved from registration in terms of section 5(6) of the Skills Development Levies Act. In other words the employer must still register per the SDL 101 form (application for registration)</p> <ul style="list-style-type: none">• Any employer who —<ul style="list-style-type: none">➢ during any month, within reasonable grounds believes that the total leviable amount paid or payable by that employer to all its employees during the following 12 month period will not exceed R250 000; and➢ the employer is not required to register as an employer in terms of

paragraph 15(1) of the Income Tax Act.

Important

Although the above-mentioned employers are exempt from the payment of the levy, these employers are absolved from registration in terms of section 5(6) of the Skills Development Act.

7. WHAT IS THE PRESCRIBED PERCENTAGE THAT MUST BE APPLIED?**Reference to the Act**

Section 3(1)(a) and (b) of the Skills Development Levies Act

Meaning

- From 1 April 2000, at a rate of 0,5% of the leviable amount; and
- from 1 April 2001 at a rate of 1% of the leviable amount.

EMPLOYER, REPRESENTATIVE EMPLOYER'S OR LABOUR BROKER RESPONSIBILITIES

8. EMPLOYER**Reference to the Act**

Paragraph 1 of the Fourth Schedule to the Income Tax Act, definition: "employer"

Meaning

Any person (including any person acting in a fiduciary capacity or his capacity as a trustee in an insolvent estate, an executor, or administrator of any fund) who pays or is liable to pay any person any amount by way of remuneration and any person responsible for the payment of any amount by way of remuneration to a person under the provisions of a law or out of public funds or out of funds voted by Parliament or a Provincial Council.

9. REPRESENTATIVE EMPLOYER**Reference to the Act**

Paragraph 1 of the Fourth Schedule to the Income Tax Act, definition: "representative employer"

Meaning

Any public officer, liquidator, judicial manager, manager, secretary, officer, guardian, curator, administrator or other person having authority to pay remuneration on behalf of an employer.

10. WHO IS A LABOUR BROKER**Reference to the Act**

Paragraph 1 of the Fourth Schedule to the Income Tax Act, definition: "labour broker" and "employee", subparagraph (b) and (c), and Section 3(5)(a) of the Skills Development Levies Act.

Meaning

A labour broker, for the purpose of the employees tax provisions, is a person who, for a reward, provides a client with other persons (or procures the person) to render a service or perform work for the client. Typically a labour broker either makes available his own employees to perform work for a client or he obtains workers for the client.

It is the provision or procurement of workers and not the provision of service. Typically, a labour broker arrangement will involve three parties, namely:

- The client (to or for whom workers are provided or procured).
- A labour broker (who provides or procures workers for the client).
- A worker (who is provided or procured by the labour broker for the client).

Important

Remuneration as defined excludes amounts paid in respect of services rendered by persons who carry on any trade independently of the person who is making the payment for the services rendered. Labour brokers and persons rendering services to or on behalf of a labour broker have, however, specifically been deemed not to carry on trade independently of the person making the payment.

11. EXEMPTION CERTIFICATE (IRP 30)

Reference to the Act Paragraph 2(5) of the Fourth Schedule to the Income Tax Act.
Section 3(5)(a) of the Skills Development Levies Act.

Meaning An employer who does not deduct employees tax from payments to a labour broker must be in possession of a certified copy of an exemption certificate (IRP30) which must be retained for inspection purposes.
Where the labour broker is in possession of an exemption certificate (IRP30), the relevant payments to the labour broker must be excluded from the leviable amount (remuneration).
The labour broker must apply for an IRP30 exemption certificate on form IRP30 (a). This form is available from your local Receiver of Revenue.

Validity of exemption certificate An exemption certificate will only be valid if:

- It is not outdated;
- It bears a labour broker reference number beginning with a “7”;
- It has been computer printed;
- It is the original;
- It has not been altered in any way.

12. EMPLOYEE

Reference to the Act Paragraph 1 of the Fourth Schedule to the Income Tax Act, definition: “employee”

Meaning

- A person who receives remuneration or to whom remuneration accrues.
- A person who receives remuneration or to whom remuneration accrues by reason of services rendered by such person to or on behalf of a labour broker.
- A labour broker.
- A person or class or category of person whom the Minister of Finance by notice in the Gazette declares to be an employee.

Important

Remuneration paid to certain of the above mentioned persons are excluded from the leviable amount. This aspect is discussed in more detail per paragraph 5 of this guide.

REGISTRATION FOR THE PAYMENT OF SKILLS DEVELOPMENT LEVY

13. REGISTRATION FOR PAYMENT OF LEVY

Reference to the Act Section 5(1) and (2) of the Skills Development Levies Act

Meaning Where an employer is liable to pay the levy he/she must register per SDL101 (Application for registration) as an employer with the Receiver of Revenue in which area the business is situated, and indicate thereon the jurisdiction of the SETA within which the employer must be classified (if applicable).

If the Minister of Labour by way of a notice in the Gazette establishes a SETA or amends the jurisdiction of a SETA [Section 5(4) of the Skills Development Levies Act] after 1 April 2000, an “affected” employer must indicate to the Receiver of Revenue the jurisdiction of the SETA within which the employer must be classified.

14. WHAT IS A SETA (Sector Education and Training Authority)

Reference to the Act Section 1 of the Skills Development Levies Act, definition: “SETA”

Meaning A **sector education and training authority** established in terms of section 9(1) of the Skills Development Act, No. 97 of 1998. This falls under the auspices of the Minister of Labour.

15. HOW DOES ONE KNOW WHETHER TO REGISTER AS AN EMPLOYER WITH A SETA AS OPPOSED TO THE RECEIVER OF REVENUE

Reference to the Act Section 5(5) and 7(1) of the Skills Development Levies Act

Meaning The Minister of Labour may, by notice in the Gazette, determine that all employers who fall within the jurisdiction of any SETA specified in the notice must pay the levy to that SETA or to a body nominated by the SETA and approved by the Minister.

All the employers that fall within the jurisdiction of a SETA specified in the above mentioned notice must apply to the SETA in such manner as the SETA determines, to be registered as an employer for the purposes of the payment of the levy.

16. WHAT MUST AN EMPLOYER DO ON NOTIFICATION THAT THE LEVY IS PAYABLE TO A SETA

Reference to the Act Section 5(5) of the Skills Development Levies Act

Meaning An employer must —

- Apply to the SETA to register as an employer for the purposes of the payment of the levy; and
- Within 21 days from the date of such notice (Gazette), notify the Receiver of Revenue that such an employer falls within the jurisdiction of a SETA and that payment of the levy will be made to that SETA

17. WHAT PROCEDURE MUST BE FOLLOWED SHOULD AN EMPLOYER FALL WITHIN THE JURISDICTION OF MORE THAN ONE SETA

Reference to the Act Section 5(2) and (3) of the Skills Development Levies Act

Meaning Where an employer falls within the jurisdiction of more than one SETA, that employer must select one SETA within which it must be classified for the purpose of Skills Development Levy after taking the following factors into consideration:

- Composition of its workforce,
- Amount of remuneration paid or payable to the different categories of employees and
- Training needs of the different categories of employees.

Important Any selection undertaken is binding upon the employer unless the Commissioner for the South African Revenue Service otherwise directs.

PAYMENT OF SKILLS DEVELOPMENT LEVIES

18. WHEN MUST THE LEVY BE PAID

Reference to the Act	Section 6(1) & (2) and 7(1) & (4) of the Skills Development Levies Act Section 89(sex) of the Income Tax Act
Meaning	The levy must be paid over to the Receiver of Revenue or SETA (where applicable) with whom the employer is registered not later than seven days after the end of the month in respect of which the levy is payable under cover of a completed SDL 201 return.
Exception	Where the seventh day after the end of the month for which the levy is payable falls on a Saturday, Sunday or Public holiday, such payment must be made not later than the last business day falling prior to such Saturday, Sunday or Public holiday.
Applicable form	<p>Payment must be made on the prescribed SDL201 return, which will be posted to registered employers each month for this purpose.</p> <p>However, should the return not be received in time to make the levy payment within the prescribed period, a note containing the following details must be attached to your payment:</p> <ul style="list-style-type: none">• Name and present address;• Skills Development levy reference number;• Month to which the payment relates (for example April 2000);• Total remuneration paid or payable less exclusions in the determination of the leviable amount;• The calculation and amount of payment enclosed and• The number of employees whose remuneration was included in the leviable amount.
Important	The SDL201 return not received in time by an employer will not be accepted as an excuse for the late payment of the levy.

19. PENALTIES AND INTEREST

Reference to the Act Section 11 and 12 of the Skills Development Levies Act
Section 89(ter)(1A) of the Income Tax Act

Meaning Should the levy not be paid over within the prescribed period, interest at the prescribed rates as defined in the Income Tax Act will be charged and in addition a penalty equal to 10% of such outstanding amount will be imposed.

Allocation of payment Any payment will be allocated firstly to outstanding penalties, then to outstanding interest and finally to outstanding levy.

20. PAYMENT TO A SETA — ADDITIONAL INFORMATION TO THE RECEIVER OF REVENUE

Reference to the Act Section 7(4)(b) of the Skills Development Levies Act

Meaning An employer who is liable to pay the levy to a SETA must also submit a completed SDL201 return to the Receiver of Revenue with whom the employer is registered not later than seven days after the end of the month in respect of which the levy is payable.

21. OFFENCES

Reference to the Act Section 20 of the Skills Development Levies Act

Meaning Any person who —

- fails to apply for registration for the purposes of the levy;
- fails to pay any levy on the date determined for payment thereof;
- furnishes any false information in a statement or other document required in terms of this Act, knowing the information to be false.
- fails to —
 - submit or deliver any statement or other document or thing;
 - disclose any information;
 - reply to or answer truly and fully, any questions put to him or her;
 - to attend and give evidence required in terms of the Skills Development Act;

Any person who hinders or obstructs any person in carrying out his/her functions in terms of the Skills Development Act shall be guilty of an offence and liable on conviction to a fine or to imprisonment.

Penal clause

A fine or imprisonment for a period not exceeding one year.

22. REGISTERS
Reference to the Act

Section 69(1)(a) of the Income Tax Act. Paragraph 14(1) of the Fourth schedule to the Income Tax Act.

Meaning

A register of all the remuneration paid to every employee, as well as the employees' tax deducted or withheld from the said remuneration and levies paid must be kept/maintained.

Important

This register must be kept for a period of 5 years from the date of last entry and must be available for inspection purposes by the South African Revenue Services and/or Department of Labour.

MISCELLANEOUS

23. QUESTIONS AND ANSWERS

QUESTIONS:	ANSWERS:
1. This is another levy. How do we know whether the amounts will ever reach its intended destination within the State coffers?	Compulsory checks and balances are in place within the concerned parties to ensure that the ultimate goals are achieved.
2. Can this levy be deducted from the remuneration of the employee?	No, the levy is payable by the employer.
3. Is the levy paid by an employer allowable as a tax deduction?	Yes, it is deductible in terms of section 11(a) of the Income Tax Act.
4. What are the VAT implications on the levy payable to SARS?	None. The levy payable by the employer is not subjected to VAT due to the fact that the Department of Labour is not a VAT vendor, and therefore cannot make any taxable supplies.
5. In the event of an overpayment of the levy, will the employer be refunded the amount of the overpayment?	Yes, any repayment will be subjected to recoupment in the hand of the employer.
6. Is it more advantageous to register with the Receiver of Revenue as opposed to an approved SETA or visa versa?	No, there is no advantage from either viewpoint
7. How will the Receiver of Revenue or Department of Labour know whether the employer should be	Receivers of Revenue and the Department of Labour have mechanisms in place, coupled with the utilisation

registered or whether the amount paid per the monthly return is in fact correct?	of inspectors. The inspectors will ensure compliance in all aspects.
8. If the employer experiences a cash flow problem, can it avoid liability to pay the levy?	No, this is an offence as the levy payable is a debt due to the Receiver of Revenue or an established SETA
9. If the employer fails to render a SDL201 return , what are the consequences for the employer?	The Skills Development Levies Act provides that an estimated assessment can be issued in respect of any outstanding levies. It must be borne in mind that failure to render a return is a statutory offence, which will lead to proceedings being instituted against the employer.
10. From an accounting point of view can this levy be posted in the general ledger/annual financial statements as remuneration paid?	It is recommended that its posting be reflected separately as skills development levy as an easier means of reconciling.
11. Where can I obtain a copy of the Skills Development Levies Act, No. 9 of 1999?	This can be found in the Government Gazette, No. 19984 dated 30 April 1999, obtainable from the Government Printer or Internet: SARS WEBSITE: www.sars.gov.za

12. Where can I obtain a copy of the Skills Development Act, No. 97 of 1998.	This can be found in the Government Gazette No. 19420, dated 2 November 1998, obtainable from Government Printers
13. What happens if circumstances now warrant me to pay the levy?	The onus is upon you to advise your local Receiver of Revenue of this fact, coupled with the effective date of liability.
14. In arriving at the leviable amount, can allowable deductions such as current and arrear pension or retirement annuity fund contributions which an employee has paid, including medical aid contributions in the case of persons 65 years and older be taken into account to determine the leviable amount on which the levy must be calculated?	Yes you may subject to certain limitations. The Skills Development Levies Act is specific in defining the leviable amount as the total remuneration as determined for the purpose of determining the liability for employees' tax.
15. If I change my business address, am I required to advise the Receiver of Revenue and/or SETA with whom I am registered?	Yes. The relevant Receiver of Revenue and/or Seta must be informed of any change in registered particulars for example change of name or address, or when the activities of an employer have ceased. Where a SETA has collection authority, both SETA and Receiver of Revenue should be advised.
16. Should I approach the Receiver of Revenue concerning aspects contained in the Skill Development Act?	No. The Department of Labour must be approached.
17. Where different branches are registered separately for employees tax purposes and it is	Should this be the case SDL 102 form (obtainable from any Receiver's office on request) should be

decided that every branch will act as a separate employer – What should one do from a Skills Development Levy perspective?	completed regarding the separate registration of each branch/business.
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STEPS	ACTION AND STATUS	AUTHORITY
1	Total remuneration	Paragraph 1 of the Fourth Schedule to the Income Tax Act Dfn. Remuneration.
2	Exclusions: <ul style="list-style-type: none"> - Amount paid to a Director of a private Company. - Independent Contractors. - Repayment amounts - Pensions or allowances payable in terms of the: <ul style="list-style-type: none"> - Aged Persons Act; - Blind Persons Act; - Disability Grant Act; - Children's Act. - Allowance or advance in terms of an order of divorce or decree of judicial separation of agreement of separation. 	Paragraph 1 of the Fourth Schedule to the Income Tax Act Dfn. Remuneration.
3	Further Exclusion: <ul style="list-style-type: none"> - Amounts payable to labour brokers who are <ul style="list-style-type: none"> - Possession of a valid IRP30 certificate. - Amounts payable by way of any pension, superannuation allowance or retiring 	Section 3(5) of the Skills Development Levies Act.

	allowance. - Annuities. - Lump sum payments from an employer. - Lump sum payments from a fund. - 2/3 Taxability of retained actuarial values. - Amounts paid to a learner in terms of section 18 of the Skills Development Act.	
4	Less: Permissible Deductions. - Current and arrear contributions to approved pension and retirement annuity fund. - Medical aid contributions in the case of person 65 years and older. <u>NB:</u> - The limitations placed on current and arrear Pension fund contribution are also applicable	Paragraph 1 of the Fourth Schedule Defn. Nett Remun. Paragraph 2(4) of the Fourth Schedule. Section 6(1) Section 11(k) and (n) & Section 18(2)(a) of the Income Tax Act.
5	Leviable amount	Section 3(4) of the Skills Development Levies Act.
6	Leviable amount x Prescribed percentage	Section 3(1) of the Skills Development Levies Act.

APPENDIX

SDL 101 APPLICATION FOR REGISTRATION

SDL 102 APPLICATION FOR SEPARATE REGISTRATION OF A BRANCH/BUSINESS

SDL 201 RETURN FOR REMITTANCE

FOR OFFICIAL USE

Nature of person

Reference no.

Area code

READ "GUIDELINES FOR SKILLS DEVELOPMENT LEVIES (SDL 10) CAREFULLY BEFORE COMPLETING THIS FORM. USE BLOCKLETTERS

This form must be completed IN FULL and returned to your local Receiver of Revenue and may under NO circumstances be submitted per facsimile.

1. PARTICULARS OF PERSON* WHO IS APPLYING FOR REGISTRATION OF THE SKILLS DEVELOPMENT LEVY

1.1 Nature of person (Mark with an X)

A INDIVIDUAL

B PARTNERSHIP

C COMPANY / CLOSE CORPORATION

D LOCAL AUTHORITY / PUBLIC AUTHORITY

E ASSOCIATION NOT FOR GAIN

F ESTATES / LIQUIDATION / TRUSTS

G CLUB

H WELFARE ORGANISATION

1.2 Name of person indicated in item 1.1 above, i.e. name of employer

1.2.1 Initials (individual only)

1.2.2 Name (in the case of an individual, only the surname, and in the case of a partnership, company, etc., name of partnership, company, etc.)

FOR OFFICIAL USE

1.2.3 In the case of an individual who is married, kindly indicate your marital status (mark with an X)

Married in
community of
property

Married out of
community of
property

1.2.4 If married in community of property furnish the following particulars of your spouse

1.2.4.1 Full names

1.2.4.2 Identity number

1.2.4.3 Income Tax reference number

1.3 Particulars of the *person* (indicated in item 1.2 above) or where the person is a partnership, the personal particulars of the *partner* who is responsible for the submission of the financial statements of the partnership for income tax purposes:

1.3.1 Income Tax reference number

1.3.2 Employees tax reference number

1.3.3 In the case of a partnership, furnish the name of the partner mentioned in 1.3 above:

1.3.3.1

Surname

1.3.3.2 Reason code

1.3.2.3 Country of origin

1.3.4 Date of birth (where applicable)

1.3.5 Identity number (where applicable)

1.3.6 Registration number of company / close corporation

1.3.6.1 Country of origin (foreign co/cc)

1.3.7 Full name(s) of person referred to in item 1.2.1 or 1.3.3 above

1.4 Language preference (mark with an X)

Afrikaans

English

1.5 Date on which the business commenced/will commence

C	C	Y	Y	D	D	M	M
---	---	---	---	---	---	---	---

C	C	Y	Y	D	D	M	M
---	---	---	---	---	---	---	---

- # SDL 101

1.7.1 Name _____

Address _____

Postal code

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[illegible][illegible]

1.7.2 Name _____

Address _____

Postal code _____

[illegible][illegible]

1.7.3 Name _____

Address _____

Postal code

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[illegible][illegible]

[illegible][illegible][illegible][illegible]

2.4	Telephone number (office hours)									Dialling code								
-----	---------------------------------	--	--	--	--	--	--	--	--	---------------	--	--	--	--	--	--	--	--

2.5	Home telephone number								Dialling code								
-----	-----------------------	--	--	--	--	--	--	--	---------------	--	--	--	--	--	--	--	--

2.6	Facsimile number									Dialling code								
-----	------------------	--	--	--	--	--	--	--	--	---------------	--	--	--	--	--	--	--	--

[illegible]

2.8	Date of birth	C	C	Y	Y	D	D	M	M
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[illegible]

2.10 Full name(s) of person referred to in item 2.1 above

2.11 A certified copy of the identity document of the person mentioned in item 2.1 must be attached.

[illegible]

FOR OFFICIAL USE

[illegible]

																				Postal code															
FOR OFFICIAL USE																																			
																									Postal code										
3.3	Business telephone number															Dialling code																			
3.4	Facsimile number															Dialling code																			
3.5	Cellular telephone number															SDL 101																			
3.6	Postal address																																		
																									Postal code										
FOR OFFICIAL USE																																			
																									Postal code										
3.7	Magisterial district in which business address is situated																																		
3.8	State main sector and activity (e.g. banking:-commercial bank)																																		
3.9	Insert applicable codes. Refer to SETA Classification Guide:																				FOR OFFICIAL USE														
3.9.1	SETA code										3.9.2	Chamber/Activity code																							
3.10.1	Estimated payroll for the twelve months period as from 01 April 2000																				R														
3.10.2	Number of employees on which estimated payroll is based																																		
3.11	Particulars of accounting officer, bookkeeper or contact person:																																		
3.11.1	Name																																		
3.11.2	Business address (not box number)																																		
																										Postal code									
3.11.3	Telephone number (office hours)															Dialling code																			
3.11.4	Facsimile number															Dialling code																			
3.11.5	Cellular telephone number																																		

4. PARTICULARS OF EXEMPTIONS

Employers who fall within the below mentioned categories are not liable for the payment of the levy in terms of section 4 of the Skills Development Levies Act, but must however still register in terms of section 5(6) of the aforementioned Act. Kindly mark the appropriate block with an "X" (if applicable).

		For Office Use		
4.1	Any National / Provincial public service employer	<input type="checkbox"/>	<input type="checkbox"/>	
4.2	Religious, Charitable or Educational institutions (NB: Certified copy of letter of exemption issued by the Commissioner for SARS required)	<input type="checkbox"/>	<input type="checkbox"/>	
4.3	National / Provincial public entity, if 80% or more of your expenditure is defrayed from funds voted by Parliament	<input type="checkbox"/>	<input type="checkbox"/>	
4.4	Municipalities to whom a certificate of exemption has been granted (NB: Certified copy of exemption certificate issued by the Department of Labour required)	<input type="checkbox"/>	<input type="checkbox"/>	

5. PARTICULARS OF BANK ACCOUNT

***THE BANK ACCOUNT MUST BE IN THE NAME OF THE EMPLOYER OR THE TRADING NAME**

5.1	Name of bank																																		
5.2	Type of account (mark with an X)										Current 1					Savings 2					Transmission 3														
5.3	Bank branch number															—										—									
5.4	Account number																																		

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Income tax ref no

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8. DECLARATION BY THE PERSON COMPLETING THIS FORM AS
EMPLOYER/REPRESENTATIVE EMPLOYER

I declare that I am the employer/representative employer and that the information furnished herein is true and correct

Name:

Capacity:

Signature

Date

9. DECLARATION BY THE PERSON ASSISTING THE EMPLOYER/REPRESENTATIVE EMPLOYER WITH THE COMPLETION OF THIS FORM

I declare that I assisted the employer/representative employer and that the information furnished herein is true and correct

Name:

Capacity:

Signature

Date

10. FOR OFFICIAL USE

Edited by (Initials and surname):

Signature:

Date:

11. NOTES

ANY OF THE BELOWMENTIONED DOCUMENTS OR REQUIRED DETAILS NOT SUPPLIED WITH YOUR APPLICATION, WILL RESULT IN THE FORM BEING RETURNED, THUS DELAYING REGISTRATION PROCESS.

11.1 INDIVIDUAL:

- ◆ Certified copy of ID document.
- ◆ Copy of latest bank statement/confirmation of bank account held/cancelled cheque. The account must be in the name of the legal person or business only.

NOTE: Your personal income tax reference number.

11.2 PARTNERSHIP:

- ◆ Certified copy of each partner's ID document.
- ◆ Each partner's Income tax reference number.
- ◆ Copy of the partnership agreement.
- ◆ Copy of latest bank statement/confirmation of bank account/cancelled cheque. Account must be in the name of partnership only.

11.3 COMPANY/CC:

- ◆ Copy of the CK 1 (stamped in Pretoria by the Registrar for Company/Close Corporations).
- ◆ Copy of the Incorporation, Memorandum and Articles of Associates, for Pty Ltd
- ◆ ID numbers and Income tax reference numbers of the shareholders, members and directors.
- ◆ Copy of latest bank statement/confirmation of bank account held/cancelled cheque. The account must be in the name of the Pty Ltd or CC
- ◆ A certified copy of the Representative person's ID document. (Public Officer/Accountant).

11.4 TRUST:

- ◆ Certified copy of Trust Deed.
- ◆ Copy of latest bank statement/confirmation of bank/cancelled cheque. The account must be in the name of the Trust only.
- ◆ Certified copy of the Representative person's ID document.

NOTE: The trust must be registered for income tax and the reference number supplied.

11.5 ASSOCIATION NOT FOR GAIN:

- ◆ Certified copy of the Representative person's ID document.
- ◆ Copy of latest bank statement/confirmation of bank account/cancelled cheque. The account must be in the name of the Business only.

FOR OFFICIAL USE

Nature of person

Reference no.

Area code

READ "GUIDELINES FOR SKILLS DEVELOPMENT LEVIES (SDL 10) CAREFULLY BEFORE COMPLETING THIS FORM. USE BLOCKLETTERS

NB: THIS APPLICATION FOR SEPARATE REGISTRATION* OF A BUSINESS BRANCH (HEREAFTER REFERRED TO AS AN EMPLOYER) MAY ONLY BE COMPLETED IF AN APPLICATION TO REGISTER THE PERSON HAS ALREADY BEEN MADE ON AN SDL 101 FORM

This form must be completed IN FULL and returned to your local Receiver of Revenue and may under NO circumstances be submitted per facsimile.

2. PARTICULARS OF PERSON* WHO IS APPLYING/LIABLE FOR THE REGISTRATION OF THE SKILLS DEVELOPMENT LEVY

1.1 Nature of person (Mark with an X)

A INDIVIDUAL

B PARTNERSHIP

C COMPANY / CLOSE CORPORATION

LOCAL AND PUBLIC AUTHORITY

E ASSOCIATION NOT FOR GAIN

ESTATES / LIQUIDATION / TRUSTS

G CLUB

WELFARE ORGANISATION

1.2 Name of person indicated in item 1.1 above, i.e. name of employer

Initials (individual only)

1.2.2 Name (in the case of an individual, only the surname, and in the case of a partnership, company, etc., name of partnership, company, etc.)

[illegible]

FOR OFFICIAL USE

[illegible]

1.3 Furnish your existing SDL reference number

[illegible]

If the SDL reference number is not available, please furnish the following information:

1.3.1 Date on which the application to register the person (on form SDL 101) was made

C	C	Y	Y	D	D	M	M
---	---	---	---	---	---	---	---

1.3.2 Name of the office of the Receiver of Revenue where the application was made

1.4 Employees tax reference number

2 STATE PARTICULARS OF PERSON

2.1 Particulars of the person indicated in item 1.2 above

2.1.1 Income tax reference number

2.1.2 Date of birth (where applicable)

2.1.3 Identity number (where applicable)

2.1.4 Registration number of company/close corporation

2.1.5 Country of origin (foreign co/cc)

[illegible]

PARTICULARS OF THE BUSINESS WHICH YOU WANT TO REGISTER SEPARATLY

C	C	C	Y	Y	D	D	M	M
---	---	---	---	---	---	---	---	---

C	C	Y	Y	D	D	M	M
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- SDL 102

[illegible][illegible][illegible]

																				Postal code									
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[illegible][illegible][illegible]

[illegible]

3.11.1 Seta code

--	--

3.11.2 Chamber/Activity code

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FOR OFFICIAL USE

--	--	--	--

R

[illegible]

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Name

[illegible][illegible]

Postal code

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[illegible]

4. PARTICULARS OF BANK ACCOUNT

***THE BANK ACCOUNT MUST BE IN THE NAME OF THE EMPLOYER OR THE TRADING NAME**

- 4.1 Name of bank
- 4.2 Type of account (mark with an X) ☐ Current **1** ☐ Savings **2** ☐ Transmission **3**
- 4.3 Bank branch number - - -
- 4.4 Account number
- 4.5 Name of account holder
- 4.6 **A copy of the latest bank statement, a cancelled cheque or a written confirmation from the bank stating that you are the rightful account holder, must be attached.**

SDL 102

5. PARTICULARS OF OTHER BUSINESSES/BRANCHES INCLUDED IN THIS SEPARATE REGISTRATION

5.1 Trading or other name, business address (not post box number) and client number of ALL businesses/branches included in this separate registration. If necessary use a separate sheet of paper for the additional businesses/branches.

Name	<input type="text"/>
Address	<input type="text"/>
	Client number <input type="text"/>
Name	<input type="text"/>
Address	<input type="text"/>
	Client number <input type="text"/>
Name	<input type="text"/>
Address	<input type="text"/>
	Client number <input type="text"/>

6. DECLARATION BY THE PERSON COMPLETING THIS FORM AS EMPLOYER/REPRESENTATIVE EMPLOYER

I declare that I am the employer/representative employer and that the information furnished herein is true and correct

Name:

Capacity:

Signature

Date

7. DECLARATION BY THE PERSON ASSISTING THE EMPLOYER/REPRESENTATIVE EMPLOYER WITH THE COMPLETION OF THIS FORM

I declare that I assisted the employer/representative employer and that the information furnished herein is true and correct

Name:

Capacity:

<hr/>	
<hr/>	
Signature	Date

8. FOR OFFICIAL USE

Edited by (Initials and surname):	
Signature:	Date:

Please note that the Commissioner for the South African Revenue Service (SARS) will not exercise his discretionary powers in favour of any person with regard to any interest, penalties and/or additional tax leviable due to the late- or underpayment of taxes, duties or levies or the late rendition by any person as a result of any computer system not being year 2000 compliant

PART



SOUTH AFRICAN REVENUE SERVICE

SKILLS DEVELOPMENT LEVY — Return for remittance

Always quote this number in correspondence and during interviews

Reference number

Enquiries Tel. No.

SDL201

Return for the month:

Last day of submission of return and payment:
(See note 2 overleaf)

This receipt is not valid unless printed in cash register figures.

PART

SDL 201

Reference number

Area

Trading or other name

Amount of payment:

R

C

Method of payment

Cheque

B

Cash

C

Month

Remittance received on:

Payment due on or

Fold here for cash register

PART

RETURN OF SKILLS DEVELOPMENT LIABILITY

SDL 201

Trading or other name

Reference number

Date received

C

C

Y

Y

M

M

D

D

D

D

Month

C

C

Y

Y

M

M

D

D

D

D

NB. Read notes overleaf

A. CALCULATION OF LEVIABLE AMOUNT in accordance with section 3(1) of the Skills Development Levies Act, No. 9 of 1999.

Total amount of remuneration paid or payable

1

R

LESS: Prescribed exclusions (non-leviable amount)

2

R

LEVIABLE AMOUNT (1-2)

3

R

B. CALCULATION OF LEVY PAYABLE

Leviable amount R..... x % = LEVY PAYABLE

4

R

LESS: Levy credit brought forward from previous month

5

R

ADD: Penalty

6

R

ADD: Interest

7

R

TOTAL AMOUNT PAYABLE (4-5+6+7)

8

R

Number of employees whose remuneration is included in the
above leviable amount.

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I certify that the particulars furnished in this return are true and correct.

Signature

Capacity

Date



GENERAL NOTES

1. An employer who fails to pay any amount of LEVY for which he/she is liable, within 7 days after the end of the month during which the amount was/should have been paid, shall pay:
 - a penalty equal to 10% of such amount; and
 - interest at the prescribed rate on such amount in respect of the period during which the amount remains unpaid.
2. Where the 7th day is not a "Business day" such payment must be made on or before the last "Business day" prior to the 7th day.
"Business day" means any day that is not a Saturday, Sunday or public holiday (section 89sex).
3. Late payments on which penalty and interest is payable, are allocated in terms of section 89ter(1A) of the Income Tax Act, firstly towards penalty, then towards interest and thereafter towards the LEVY.
4. Please notify your local Departmental Receiver of Receiver of any changes of registered particulars.

HOURS FOR RECEIPT OF CASH

Mondays to Fridays: 08h00 — 15h30
Weekends and public holidays: Closed

CASH REGISTER RECEIPT

NB. In offices where cash register machine are not used, the receipt will then be issued on form IT 60.

PART 1 OF RETURN (Notes for completing the return)

1. This amount represents the total Gross Remuneration paid to your employees during the month.
- 2&3. LESS: The amount calculated represents the prescribed exclusions permissible from Gross Remuneration in order to arrive at the leviable amount. Full calculations of the exclusions must be retained for inspection purposes.
4. Calculate the levy payable using the prescribed rate on the leviable amount.
5. LESS: Tax credit brought forward from previous month/s. A credit may only be taken into account if approval in this regard has been received from the Receiver of Revenue.
6. ADD: Penalty at a rate of 10% for failure to pay the levy within the prescribed period (see general note 1 above).
7. ADD: Interest at the prescribed rate for failure to pay the levy within the prescribed period (see general note 1 above).
8. Amount payable.

Part 1 of this return must be completed and returned regardless of whether the LEVY LIABILITY IS NIL.

Please note that SARS will not exercise its discretionary powers in favour of any person with regard to any interest and penalties leviable due to the late- or underpayment of taxes, duties or levies or the late rendition of returns by any person as a result of any computer system not being year 2000 compliant

SARS OFFICES

WESTERN AND NORTHERN CAPE

Beaufort West	(0201) 3235
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Bellville	(021) 959 9100
Cape Town	(021) 460 2911
George	(044) 874 7420
Kimberly	(053) 831 2250
Paarl	(021) 872 2181
Worcester	(023) 342 0051

GAUTENG

Benoni	(011) 421 1701
Boksburg	(011) 917 9510
Brakpan	(011) 740 2900
Germiston	(011) 873 4160
Johannesburg	(011) 241 6000
Krugersdorp	(011) 953 1882
Nigel	(011) 814 6466
Pretoria	(012) 317 2000
SARS Head Office	(012) 422 4000
Randfontein	(011) 411 7200
Roodepoort	(011) 760 1886
Sandton	(011) 789 6336
Springs	(011) 815 5470
Vereeniging	(016) 422 6321

KWAZULU NATAL & EASTERN CAPE

Bisho	(040) 609 1111
Durban	(031) 360 8911
East London	(043) 722 7270
Pietermaritzburg	(0331) 554 611
Port Elizabeth	(041) 523 540
Uitenhage	(041) 991 0700
Umlazi	(031) 907 9039
Umtata	(0471) 312 162

MPUMALANG AND NORTHERN PROVINCE

Giyani	(015) 812 1890
Lebowakgomo	(015) 633 6100
Nelspruit	(013) 753 2693
Pietersburg	(015) 299 7000
Sibasa	(015) 963 3378
Standerton	(017) 712 2140
Witbank	(013) 656 6003

FREE STATE AND NORTH WEST

Bloemfontein	(051) 448 2331
Klerksdorp	(018) 464 1554
Kroonstad	(0562) 22151
Mmabatho	(01839) 25428
Rustenburg	(014) 592 2035
Welkom	(057) 352 8375

SARS WEBSITE: www.sars.gov.za

SECTORAL EDUCATION TRAINING AUTHORITIES (SETA) CODES

INTRODUCTION

To identify a SETA, a chamber within the SETA and/or activities within the SETA or within the chamber, a unique number has to be allocated to each of the above. Several numbering methods were considered and finally the following method was agreed upon as most suitable method for identifying the above.

METHOD

The identification will consist of six (6) numbers which can be explained as follows:

0	The first two numbers represent a SETA
3	
0	These numbers will represent a chamber within a SETA
2	
0	These numbers will represent an activity within a SETA/chamber
3	

Example:

The identification number: 03-02-03 represents:

An employer whose SETA = Chemical and Allied Industries (03), whose Chamber = Glass (02) and whose Activity = Decorating (03).

From the above it also can be learned that:

- SETAs can have up to 99 numbers allocated to them,
- Chambers can also have up to 99 numbers and
- Activities within a SETA/Chamber can also have up to 99 numbers.

CONCLUSION

Even though the identification is only six (6) numbers at present, the system is being built to accommodate ten (10) numbers i.e. two numbers for SETAs, four numbers for chambers and activities respectively.

SECTOR - SCOPE OF COVERAGE WILL INCLUDE BUT IS NOT LIMITED TO

01 *Accounting and other Financial services*

- 0001 Accounting services
- 0002 Asset portfolio management
- 0003 Auditing
- 0004 Business and management consulting
- 0005 Departments of State Expenditure and Finance
- 0006 Development Corporations
- 0007 Financial management
- 0008 Investment entities and trusts
- 0009 Company secretarial services
- 0010 South African Revenue Services
- 0011 Stock brokers, Johannesburg Stock Exchange, the Bond Exchange and Futures Exchange
- 0012 Taxation services

02 *Banking*

- 0001 Central Banking
- 0002 Discount houses, commercial and other banking
- 0003 Building Societies
- 0004 Financial mediation
- 0005 Lease financing
- 0006 Securities dealing
- 0007 Activities ancillary to financial mediation

03 *Chemical and Allied Industries*

- 01 Chemical related consumer goods: incl. manufacture of:**
 - 0101 soap,
 - 0102 synthetic detergents,
 - 0103 shampoos and
 - 0104 shaving products,
 - 0105 cleansers,
 - 0106 washing and scouring powders and
 - 0107 cleaning preparations,
 - 0108 domestic air fresheners and
 - 0109 pesticides,
 - 0110 disinfectants,
 - 0111 fragrances,
 - 0112 cosmetics,
 - 0113 deodorants,
 - 0114 lotions,
 - 0115 hair-dressings,
 - 0116 toilet preparations

02 Glass:

- 0201 manufacture,
- 0202 smelting,
- 0203 decorating,
- 0204 distribution,
- 0205 conversion and
- 0206 storage of glass products and
- 0207 the extraction, processing and distribution of industrial minerals
- 0208 and other nonmetallic mineral products used in the manufacture of glass

03 Manufacture of vitreous and semi vitreous china and pottery including,

- 0301 table and kitchen ware;
- 0302 plumbing and bathroom fittings,
- 0303 art,
- 0304 ornamental and
- 0305 industrial pottery and
- 0306 other miscellaneous pottery
- 0001 Manufacture and distribution of organic and inorganic chemicals
- 0002 Manufacture and marketing of explosives
- 0003 Manufacture, formulation and distribution of fertilisers and related products
- 0004 Manufacture, sale and distribution of speciality chemicals
- 0005 Manufacture and distribution of surface coatings
- 0006 Acquisition, importation, manufacture, supply, distribution. storage and blending of finished or partly finished petroleum product
- 0007 Operations concerned with the exploration and testing for natural gas deposits
- 0008 Oil and gas well operations
- 0009 Storage and marketing of petroleum products (excluding service stations)
- 0010 Manufacture of pharmaceutical products
- 0011 Conversion of plastics polymers
- 0012 Manufacture and supply of industrial rubber

04 Clothing, Textiles, Leather and Footwear

To include enterprises engaged in the sorting, weighing, cataloguing, washing, cleaning, scouring, ginning, fibre-working, spinneret fibre production, blending, carding, combing, spinning, winding, twisting, warping, sizing, drawing-in, weaving, knitting, plaiting, braiding, preparation and dyeing, bleaching, raising, finishing, textile printing and designing of natural and man-made fibres to produce

- 0001 Woven fabrics
- 0002 Knitted fabrics

- 0003 Felted fabrics
- 0004 Non-woven fabrics and products
- 0005 Blankets and blanketing
- 0006 Lace, crocheted fabrics and embroidery
- 0007 Braided and plaited products
- 0008 Matting, mats, cord. ropes, twine, nets and netting
- 0009 Carpets, rugs. carpet tiles and carpeting
- 0010 Making up of domestic textiles and bags from company produced fabrics

The following will also be covered:

- 0011 Millinery
- 0012 Dressing and dyeing of fur and manufacture of fur articles
- 0013 Tanning and dressing of leather
- 0014 Manufacture of luggage, handbags, saddlery and harnesses
- 0015 Manufacture of travel goods
- 0016 Manufacture of footwear
- 0017 Manufacture of tents, tarpaulins and other canvas goods

05 Construction

- 0001 Bricklaying
- 0002 Brick-making
- 0003 Building installation, services and completion
- 0004 Building/construction project management
- 0005 Built environment professionals
- 0006 Carpentry
- 0007 Ceiling and partition erection
- 0008 Civil engineering
- 0009 Concreting and precast building and civil engineering projects
- 0010 Conservation. restoration and refurbishment of buildings
- 0011 Construction of water supply, sewerage and storm water infrastructure
- 0012 Construction, maintenance and repair of roads, runways, bridges, tunnels and related structures
- 0013 Construction management and supervision
- 0014 Demolition of buildings and structures
- 0015 Dimensional stone trades
- 0016 Excavations, earth moving and tunnelling
- 0017 Fencing
- 0018 Floor covering
- 0019 Glazing
- 0020 Joinery
- 0021 Manufacture and installation of refractory products
- 0022 Manufacture, assembly and installation of aluminium components, e.g. windows and skylights
- 0023 Manufacture of tiles and sanitary ware

- 0024 Painting and decorating
- 0025 Plant operation
- 0026 Plastering, tiling and paving
- 0027 Plumbing
- 0028 Cutting, bending and fixing steel
- 0029 Road surfacing
- 0030 Scaffolding
- 0031 Shop-fitting
- 0032 Shoring and piling
- 0033 Shuttering
- 0034 Site preparation
- 0035 Structural steel and cladding contracting
- 0036 Waterproof contracting

06 *Defence*

- 0001 Department of Defence personnel
- 0002 Staff from Foreign Services.

07 *Education, Training and Development Practices*

- 0001 Public and private education and training providers
- 0002 Research institutes and organisations
- 0003 Examination and assessment bodies
- 0004 NGOs involved in education and training development
- 0005 Trade Union employees
- 0006 Political organisation employees

08 *Energy*

- 0001 Generation of electrical energy
- 0002 Transmission of energy
- 0003 Distribution of energy
- 0004 Energy research and development
- 0005 Project management maintenance and operation of electrical generation plants and systems
- 0006 Marketing and sales of energy
- 0007 Manufacture of gas
- 0008 Electrical contractors
- 0009 Renewable energy

09 *Food*

Manufacture of:

- 0001 Prepared and preserved meat
- 0002 Lard and other edible fats
- 0003 Canned, preserved and processed fish, crustaceans and other similar food

- 0004 Dairy products, including milk processing butter and cheese, ice cream and other edible creams and milk powders
- 0005 Bakery products
- 0006 Chocolate and sugar confectionery
- 0007 Macaroni, noodles, couscous and other farinaceous product
- 0008 Canned, preserved processed and dehydrated fruit and vegetables, including fruit pulp and juice extracts
- 0009 Food products including tea, coffee, nut foods, spices, condiments, vinegar, yeast egg products and soups

10 *Forestry, Furniture, Pulp & Paper Board, and Wood Products*

- 0001 Forestry and related services
- 0002 Logging and related services
- 0003 Saw milling and planing of wood
- 0004 Manufacture of veneer sheets plywood laminboard particleboard and other panels and boards
- 0005 Manufacturers of builders carpentry and joinery
- 0006 Manufacture of wooden containers
- 0007 Manufacture of other wooden products
- 0008 Manufacture of pulp paper and board
- 0009 Manufacture of bedding mattresses curtaining and blinds

11 *Health and Welfare*

- 0001 Hospital services in the public and private sectors including clinics
- 0002 Medical and dental activities and services
- 0003 Nursing services
- 0004 Paramedical services
- 0005 Blood transfusion services
- 0006 Pharmacy services
- 0007 Allied health services
- 0008 Environmental Health risks management including occupational hygiene services
- 0009 Social development activities

12 *Information Systems (IT), Electronics and Telecommunication Technologies*

- 01 Information technology**
 - 0101 Business system development
 - 0102 IT system design
 - 0103 IT project management
 - 0104 IT total business solutions
 - 0105 IT outsourcing services

- 0106 IT support services
- 0107 IT call centres
- 02 Electronics**
- 0201 Electronic components
- 0202 Consumer electronics
- 0203 Computer hardware
- 0204 Defence electronics
- 0205 Medical electronics
- 0206 Office/business electronics
- 0207 Power electronics
- 0208 Process control and automation
- 0209 Security systems
- 0210 Test and measurement instruments
- 0211 Product development
- 0212 Services manufacturing and assembly
- 03 Telecommunications**
- 0301 Access networks
- 0302 Transmission media
- 0303 Signal distribution
- 0304 Project management
- 0305 Business services
- 0306 Outsourcing services
- 0307 Support services (including installation and commissioning)
- 0308 Specialist consultancy

13 Insurance

- 0001 Insurance and pension funding (excluding compulsory social security)
- 0002 Life insurance
- 0003 Pension funds
- 0004 Medical aid funding
- 0005 Trust companies
- 0006 Funeral insurance
- 0007 Intermediaries
- 0008 Reinsurance

14 Local Government, Water and Related Services

- 0001 Air and pollution regulation;
- 0002 Building regulations;
- 0003 Management of child car facilities;
- 0004 Electricity and gas reticulation;
- 0005 Fire fighting services;
- 0006 Community health clinics and services;
- 0007 Water and sanitation services;
- 0008 Sewerage;
- 0009 Town planning and land use management;
- 0010 Public transport services;

- 0011 Traffic licensing and traffic management and parking;
- 0012 Traffic management and traffic law enforcement;
- 0013 Municipal law enforcement;
- 0014 Metro police;
- 0015 Ambulance services;
- 0016 Marine safety;
- 0017 Rates taxes and financial administration;
- 0018 Municipal markets;
- 0019 Abattoirs;
- 0020 Management of billboards and the display of advertisements in public places;
- 0021 Noise pollution;
- 0022 Promotion of local tourism;
- 0023 Disaster management;
- 0024 Municipal planning
- 0025 Municipal airports
- 0026 Parks and gardens
- 0027 Local economic development
- 0028 Pontoons, jetties, ferries, piers and harbours
- 0029 Storm water management in built up areas
- 0030 Road maintenance and repair;
- 0031 Refuse collection and disposal and solid waste disposal;

- 0032 Trading regulations including street trading;
- 0033 Street lighting;
- 0034 The maintenance and management of cemeteries, parks and gardens, markets, sporting facilities, libraries, amenities, zoos, abattoirs, municipal airports and beaches;
- 0035 Licensing of dogs and providing facilities for the care, control and burial of animals; and
- 0036 Control of liquor and food selling to the public.
- 0037 Waste management
- 0038 Maintenance and management water supply services

15 *Media, Publishing, Printing and Packaging*

- 0001 Motion picture and video production and distribution
- 0002 Radio, and television production
- 0003 Publishing
- 0004 Printing and packaging

16 *Mining and Minerals*

01 *Underground mining*

- 0101 Thin tabular operations
- 0102 Thick tabular operations
- 0103 Massive mining operations
- 0104 Coal and ignite operations
- 0105 Extraction of crude petroleum and natural gas

02 Surface mining

0201 Quarrying/dimension stone operations

0202 Open cast/strip mining operations

0203 Open pit operations

0204 Alluvial operations

0205 Marine mining operations

0206 Coastal mining operations

03 Downstream mineral beneficiation

0301 Extraction and evaporation salts

0302 Manufacture of cement

0303 Manufacture of jewellery

0304 Cutting and polishing of precious and non-precious minerals

17 Metal Engineering, Plastics, Motor Retail, Auto Manufactures and New Tyre and Rubber

01 Retail motor industry and component manufacture

0101 Manufacture and supply of components, parts and accessories for motor vehicles

0102 Activities of specialised automotive engineering workshops working primarily for the motor trade

0103 Panel-beating and spray painting of automotive bodies

0104 Sale (new and second hand), maintenance and repair of cars, motorcycles, light, medium and heavy commercial vehicles, tractors and irrigation equipment

0105 Retail trade in automotive fuel

0106 Retreading and rebuilding of tyres

02 Auto manufacture, tyre and rubber

0201 Manufacture and assembly of motor vehicles

0202 Manufacture of rubber products, principally tyres and tubes

03 Metal and Engineering

Manufacture of:

0301 Basic metals

0302 Basic precious and non-ferrous metals

0303 Fabricated metal products

0304 Structural metal products

0305 Tanks, reservoirs and steam generators

0306 Cutlery, hand tools and general hardware

0307 Metal containers, cables, wire products, springs and metal fasteners

0308 Engines and turbines

0309 Pumps, compressors, taps and valves

0310 Machinery for mining, quarrying and construction

0311 Machinery for food, beverage and tobacco processing

0312 Machine tools

0313 Machinery for metallurgy

- 0314 Radiators Air-conditioning and refrigeration equipment, and its design and installation
- 0315 Railway and tramway locomotives and rolling stock
- 0316 Machinery for textile, clothing and leather goods production
- 0317 Weapons and ammunition
- 0318 Household appliances
- 0319 Electric motors, generators and transformers
- 0320 Electricity distribution and control apparatus
- 0321 Insulated wires and cables
- 0322 Accumulators, primary cells and batteries
- 0323 Electric lamps and lighting equipment
- 0324 Bearings, gears and driving equipment
- 0325 Ovens, furnaces and furnace burners
- 0326 Lifting and handling equipment
- 0327 General purpose machinery
- 0328 Agricultural and forestry machinery
- 0329 Aircraft
- 0330 Other types of transport equipment
- 0331 Motor cycles bicycles and invalid carriages
- 0332 Metal furniture
- 0333 Metal casting
- 0334 Forging, Pressing, stamping and roll forming treatment of metal
- 0335 Treatment and coating of metals
- 0336 Contract mechanical engineering
- 0337 Building and repairing of ships
- 0338 Metal fabrication (links with Construction)
- 04 Plastics**
- 0401 Injection moulding
- 0402 Blow moulding
- 0403 Extrusion
- 0404 Calendaring
- 0405 Rotational moulding
- 0406 Dip coating
- 0407 Compression moulding
- 0408 Cast moulding
- 0409 Powder coating
- 0410 Compounding
- 0411 Laminating
- 0412 Filament winding
- 0413 Thermoforming
- 0414 Foaming
- 0415 Contact moulding
- 0416 Pultrusion
- 0417 GRP/FRP laminating
- 0418 Dip moulding
- 0419 Injection/Stretch blow moulding
- 0420 Flow moulding
- 0421 Spin coating

18 *Personal care*

- 0001 Group and / or personal health and fitness
- 0002 Hairdressing
- 0003 Cosmetology and beauty
- 0004 Manufacturing and distribution of hairdressing, nail and beauty products
- 0005 Beauty therapy
- 0006 Embalming
- 0007 Other funeral services

19 *Police, Justice, Security and Correctional Services*

- 0001 Police Service
- 0002 Private Security Firms
- 0003 Correctional Services
- 0004 Public Courts
- 0005 Legal Services

20 *Primary Agriculture*

- 0001 Growing of fruits, nuts and spice crops
- 0002 Growing of cereals and other crops
- 0003 Growing of vegetables, horticulture and nurseries
- 0004 Farming of cattle, sheep, goats, horses etc., dairy farming
- 0005 Mixed farming
- 0006 Agricultural and animal husbandry
- 0007 Growing of trees
- 0008 Growing of fruit, nuts, beverage and spice crops
- 0009 Fishing, operation of fish hatcheries and fish farms

21 *Public Sector*

- 0001 National and provincial departments that perform core public service administrative functions

22 *Secondary Agriculture*

- 0001 Intensive production, slaughtering and handling of meat and livestock products
- 0002 Rearing, slaughtering, dressing and packaging of poultry
- 0003 Keeping of hens to produce eggs
- 0004 Feedlotting, slaughtering and dressing of red meat including small game
- 0005 Packing, drying and liquefying of fruit including citrus
- 0006 Processing of wool
- 0007 Farming requisites for the purposes of primary agricultural production
- 0008 Storage and handling of grain
- 0009 Primary processing of cotton including ginning
- 0010 Manufacture of grain mill products

- 0011 Sugar milling and sugar manufacture
- 0012 Tobacco processing
- 0013 Manufacture of prepared animal feeds
- 0014 Manufacture import and distribution
of prepared pet foods

23 Services

- 0001 Postal and courier services
- 0002 Real estate
- 0003 Rental services
- 0004 Market research and polling
- 0005 Marketing
- 0006 Advertising
- 0007 Labour recruitment
- 0008 Cleaning services
- 0009 Other business support services

24 Sports, Arts, Culture and Entertainment.

- 0001 Sporting environment including private clubs and all
aspects of sport administration.
- 0002 Horse racing clubs
- 0003 Dramatic arts, music and other cultural activities
- 0004 Libraries, museums and other cultural activities

25 Tourism and Hospitality

- 0001 Hotels and restaurants
- 0002 Provision of short-stay accommodation
- 0003 Restaurants, canteens and other catering services
- 0004 Travel agencies and related activities
- 0005 Destination Management
- 0006 Motor car rental services
- 0007 Conservation, game parks and zoological establishments

26 Transport

- 0001 Railways
- 0002 Urban, sub-urban and inter-urban bus and coach services
- 0003 School transport
- 0004 Taxis
- 0005 Freight transport by road
- 0006 Coastal shipping
- 0007 Ocean shipping
- 0008 Cargo handling
- 0009 Storage and warehousing
- 0010 Air transport
- 0011 Other transport services
- 0012 Civil Aviation

27 Wholesale and Retail

Wholesale trade on a fee or contracting basis

01 Wholesale trade in:

- 0101 Agricultural raw materials, livestock, food, beverages and tobacco
- 0102 household goods
- 0103 non-agricultural intermediate products, waste and scrap
- 0104 metal ores
- 0105 construction materials
- 0106 machinery, equipment and supplies

02 Retail trade in:

- 0201 food, beverages and tobacco
- 0202 new goods in specialised stores, e.g. chemists, clothes shops
- 0203 second hand goods in stores
- 0204 outlets other than stores, e.g. mail order
- 0205 repair of personal and household goods