

# Wholesale & Retail Operations

(NQF2)

NLRD 58206

Enjoy the SARS tax benefits of R60,000 per Learner AND improve your BEE rating!



Get Qualified!

NLRD	UNIT STANDARD	CREDITS
117887	Complete basic business calculations	5
114895	Define the core concepts of the wholesale and retail environment	10
114903	Interact with customers	8
119463	Access and use information from texts	5
9009	Apply basic knowledge of statistics and probability to influence the use of data and procedures in order to investigate life related problems	3
7480	Demonstrate understanding of rational and irrational numbers and number systems	3
9008	Identify, describe, compare, classify, explore shape and motion in 2- and 3-dimensional shapes in different contexts	3
119454	Maintain and adapt oral/signed communication	5
119460	Use language and communication in occupational learning programmes	5
7469	Use mathematics to investigate and monitor the financial aspects of personal and community life	2
9007	Work with a range of patterns and functions and solve problems	5
119456	Write/present for a defined context	5
114908	Apply food safety practices in a wholesale and retail outlet	7
14359	Behave in a professional manner in a business environment	5
114891	Count stock for a stock-take	5
114910	Implement food-handling practices in wholesale and retail outlet	8
114912	Maintain a safe and secure wholesale and retail environment	10
114894	Process payment at a Point of Sales (POS)	10
114889	Record transactions	8
114906	Mark merchandise and maintain displays	10

## LEARNERSHIPS AND SARS TAX ALLOWANCE MODEL

### Company wishes to undertake Learnerships:

- 18.1's (Currently Employed Learners)
- 18.2's (Unemployed Learners)

### Accredited Training Provider Approached (Award Training):

- Rates per Learner agreed upon
- Service Level Agreement signed

### SETA informed of Learnerships:

### Benefits explained to Company:

- **Learner:**
  - Lifelong learning /Personal Development
  - Morale boosting
- **Company benefits:**
  - Improved Productivity
  - BEE Status uplifted
  - SARS Tax allowances:
    - R40,000 per Learner 1<sup>st</sup> year (net R11,200 @ 28% Co. tax rate)
    - R40,000 per Learner 2<sup>nd</sup> Year (net R11,200 @ 28% Co. tax rate)

**SARS** informed of Learnerships at Companies tax year end, so that incentives can be deducted from profits. **SARS IT180** form refers (R40,000 per Learner or R11,200 net).

Process is **repeated** next tax year end for 2<sup>nd</sup> incentive for successful Learners (R40,000 per Learner or R11,200 net).

**Company** assisted to apply to SETA for **discretionary grants** for Learnerships undertaken.

- Company pockets the funds awarded for Learnerships to **cover the costs of training Learners**
- **Unfunded Learners are substantially subsidised** by the SARS tax allowances.

### Training Commences:

- Learnership Agreements signed
- One Year Training Programme Commences

**Award Training Invoices Company monthly over 12 months for training**

### Once Training is Complete:

- Learners are certified; and
- Encouraged to study the next level up