

Service Station Operations

(NQF2)

NLRD 62709

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



Get Qualified

TYPE	ID	UNIT STANDARD TITLE	CREDITS
Core	252250	Apply fire-fighting techniques	3
Core	114895	Define the core concepts of the wholesale and retail environment	10
Core	114912	Maintain a safe and secure wholesale and retail environment	10
Core	12483	Perform basic first aid	4
Core	12463	Understand and deal with HIV/AIDS	3
Core	114900	Sell products to customers in a Wholesale and Retail outlet	12
Fundamental	119463	Access and use information from texts	5
Fundamental	9009	Apply basic knowledge of statistics and probability to influence the use of data and procedures in order to investigate life related problems	3
Fundamental	7480	Demonstrate understanding of rational and irrational numbers and number systems	3
Fundamental	119454	Maintain and adapt oral/signed communication	5
Fundamental	12444	Measure, estimate and calculate physical quantities and explore, describe and represent geometrical relationships in 2-dimensions in different life or workplace contexts	3
Fundamental	119460	Use language and communication in occupational learning programmes	5
Fundamental	7469	Use mathematics to investigate and monitor the financial aspects of personal and community life	2
Fundamental	9007	Work with a range of patterns and functions and solve problems	5
Fundamental	119456	Write/present for a defined context	5
Elective	243193	Practice good health and grooming habits	4
Elective	256599	Perform vehicle maintenance functions on the forecourt	10
Elective	114889	Record transactions	8
Elective	114892	Dispatch stock	10
Elective	114896	Receive stock	12

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 1st year (net R11,200 @ 28% Co. tax rate)
 - R40,000 per Learner 2nd 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 2nd 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