

Wholesale & Retail Operations NQF3

NLRD63409

(Sale of Perishable Foods)

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



**Get
Qualified**

TYPE	ID	UNIT STANDARD TITLE	NQF	CREDITS
Core	<u>114895</u>	Define the core concepts of the wholesale and retail environment	3	10
Core	<u>258161</u>	Apply theft, fraud and safety controls in a Wholesale and Retail outlet	3	8
Core	<u>258156</u>	Build customer relations in an operational unit	3	10
Core	<u>258155</u>	Explain the factors that impact on the bottom line of a Wholesale and Retail unit	3	10
Fundamental	<u>119472</u>	Accommodate audience and context needs in oral/signed communication	3	5
Fundamental	<u>9010</u>	Demonstrate an understanding of the use of different number bases and measurement units and an awareness of error in the context of relevant calculations	3	2
Fundamental	<u>9013</u>	Describe, apply, analyse and calculate shape and motion in 2-and 3-dimensional space in different contexts	3	4
Fundamental	<u>119457</u>	Interpret and use information from texts	3	5
Fundamental	<u>9012</u>	Investigate life and work related problems using data and probabilities	3	5
Fundamental	<u>119467</u>	Use language and communication in occupational learning programmes	3	5
Fundamental	<u>7456</u>	Use mathematics to investigate and monitor the financial aspects of personal, business and national issues	3	5
Fundamental	<u>119465</u>	Write/present/sign texts for a range of communicative contexts	3	5
Elective	<u>119957</u>	Clean and maintain premises and equipment	3	5
Elective	<u>119961</u>	Implement personal hygiene for perishable food stores	3	3
Elective	<u>119956</u>	Promote sales and reduce wastage at a perishable foods department	3	15
Elective	<u>119962</u>	Mark and label perishable foods	3	3
Elective	<u>258162</u>	Sell product to customers in a retail/wholesale outlet	3	12
Elective	<u>243712</u>	Address customer queries in a wholesale environment	3	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 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