UMKHANDLU WAMAZINGA AMAKHONO NEMISEBENZI (QUALITY COUNCIL FOR TRADES AND OCCUPATIONS (QCTO)

Ibhuku LoMthetho WokuGqugquzelwa Kokutholakala Kolwazi (PAIA)

Linyatheliswe ngokwemigomo yeNgxenye 14

YoMthetho 2 Ka-2000

WokuGqugquzelwa Kokutholakala Kolwazi

Januwari 2019

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IBHUKU LE-QCTO PAIA

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1. Isethulo

1.1 Leli bhuku libhalwe nguMkhandlu Wazinga Amakhono Nemisebenzi (QCTO) ngokwemigomo yeNgxenye yoMthetho 2 Ka-2000 Wokugqugquzelwa Kokutholakala Kolwazi (PAIA) ukuze kusizwe abantu abacela amarekhodi agcinwe yi-QCTO noma angaphansi kokulawula kwayo.

1.2 I-PAIA isebenzisa ilungelo elingokomthethosisekelo lokunikeza ulwazi njengoba kushiwo eNgxenyeni 32 yoMthethosisekelo.

2. Isimo Se-QCTO

I-QCT0-

2.1 Iyisigungu esingokomthetho nenhlangano engokomthetho, eyasungulwa ngokwemigomo yengxenye 26G yoMthetho Wokuthuthukiswa Kwamakhono (SDA);

2.2 Iqondiswa nguMthethosisekelo wayo, osekelwe kuyi-SDA noMthetho Kazwelonke Wohlaka Lweziqu (NQF);

2.3 Iyinhlangano yomphakathi ewuShejuli 3A eyenzelwe uMthetho 1 Ka-1999 Wokuphathwa Kwezimali Zomphakathi (i-PFMA); futhi

2.4 Iyisigugu somphakathi esenzelwe i-PAIA futhi kumele yenze ngokwemithwalo yayo njengesigugu somphakathi ngaphansi kwalowo Mthetho.

3. Ukuhlelwa Kwe-QCTO

UMkhandlu:

3.1 Umkhandlu We-QCTO wakhiwa ngamalungu ayishumi nesithupha (16) aqokwe nguNgqongqoshe futhi yiwo lawa alandelayo:

3.1.1 USihlalo;

3.1.2 UMqondisi Jikelele (CEO) woPhiko Lweziqu ENingizimu Afrika (SAQA):

3.1.3 UMqondisi (EO) woPhiko Lwamakhono Ezwenilonke (NSA);

3.1.4 UMqondisi Jikelele (CEO) woMkhandlu Wamazinga Amakhono Nemisebenzi (QCTO);

3.1.5 UMqondisi Jikelele (CEO) woMkhandlu Wemfundo Ephakeme (CHE);

3.1.6 UMqondisi Jikelele (CEO) ka-UMALUSI

3.1.7 Amalungu amabili akhethwe yi-NEDLAC amelela abasebenzi abangokomthetho;

3.1.8 Amalungu amabili akhethwe yi-NEDLAC amelela amabhizinisi angokomthetho;

3.1.9 Amalungu amabili akhethwe yi-NEDLAC amelela izinhlangano zomphakathi nezokuthuthukisa;

3.1.10 Ilungu elilodwa eliqokwe nguNgqongqoshe elimelela izindaba zemfundo yomphakathi nabaqeqeshi abangabahlinzeki abayizinhlangano njengoba kushiwo eMthethweni 1997 Wemfundo Ephakeme (uMthetho 101 Ka-1997) kanye noMthetho Wemfundo Eqhubekayo noMthetho 2000 Wezokuqeqeshwa (16 Ka-2006);

3.1.11 Ilungu elilodwa elikhethwe abahlinzeki abazimele bemfundo noqeqesho abamelela izindaba zabezemfundo abazimele nabaqeqeshi abazimele abangabahlinzeki abagunyaziwe ngokwemigomo ye-SDA; kanye

3.1.12 Namalungu amabili engeziwe amelela izindaba eziphathelene nohulumeni.

3.2 Usihlalo namalungu baqokwa ngesaziso esikuSomqulu futhi baba kulezo zikhundla isikhathi esiyiminyaka emihlanu (5) futhi banelungelo lokuphinde baqokwe lapho isikhathi sabo siphela, kodwa abakwazi ukuphatha lezo zikhundla amahlandla angaphezu kwamabili alandelanayo.

IKomiti Yabaqondisi

3.3 I-QCTO isungule ikomiti yabaqondisi eyakhiwa nguSihlalo woMkhandlu We-QCTO kanye namanye amalungu amahlanu (5) aqokwe uMkhandlu We-QCTO, okumele elinye lawo libe yi-CEO ye-QCTO.

IKomiti Yokucubunga Amabhuku NeNgcuphe

3.4 I-QCTO isungule iKomiti ezimele ye-Odithi NeNgcuphe eyakhiwa amalungu angu-5 (Abandakanya noSihlalo) aqokwa nguMkhandlu We-QCTO, kanye nelungu elilodwa elimelela uMkhandlu.

Amanye Amakomiti

3.5 UMkhandlu We-QCTO ungasungula noma iyiphi enye ikomiti ezowusiza ekwenzeni imisebenzi yawo ngempumelelo. Ubulungu balawa makomiti abunamngcele ophelela eMkhandlwini We-QCTO; kepha, usihlalo wekomiti kumele kube ilungu loMkhandlu We-QCTO.

UMqondisi Jikelele Nabanye Abasebenzi

3.6 UNgqongqoshe weMfundo Ephakeme Noqeqesho kumele aqoke uMqondisi Jikelele ngokwezincomo zamalungu oMkhandlu We-QCTO ukuba:

3.6.1 Enze kulandelwe izinqumo ze-QCTO nekomiti yabaqondisi;
3.6.2 Alawule izindaba zansuku zonke ze-QCTO;
3.6.3 Aye emihlanganweni ye-QCTO nekomiti yabaqondisi;
3.6.4 Agqugquzele amasu okuhlela nokuthuthukiswa kwenqubomgomo;
3.6.5 Aqikelele ukuthi izimali ze-QCTO zilawulwa ngendlela eqondile nefanelekile;
3.6.6 Engamele, aphathe futhi aqondise abanye abasebenzi be-QCTO; nokuba
3.6.7 Enze imisebenzi esuke ishiwo yi-QCTO noma yikomiti yabaqondisi ngezikhathi ezithile.

3.7 I-QCTO kumele iqoke inani elithile labasebenzi abazosiza i-QCTO ekwenzeni imisebenzi yayo, kuye ngokubona kwayo.

4. Inhloso Ye-QCTO

Inhloso ye-QCTO ivela emithethweni emibili eyinhloko, onguMthetho Kazwelonke Wohlaka Lweziqu (NQF), 67 Ka-2008 noMthetho Wokucijwa Kwamakhono (SDA), 97 owachibiyelwa ngo-2008.

4.1 UMthetho We-NQF usho ngokucacile ukuthi i-QCTO kufanele:

4.1.1 Isungule iphinde iphathe izinhlaka zayo ezincane, yenze izincomo iphinde yazise uNgqongqoshe ngezindaba eziphathelene nezinhlaka zayo ezincane;
4.1.2 Ixoxe futhi ivumelane ngezinga lezincazelo iqikelele ukuthi zihlala zingezamuva futhi zingezifaneleyo;
4.1.3 Isungule iphinde yenze izincomo zeziqu kuyi-SAQA ukuze zibhaliswe;
4.1.4 Isungule iphinde ilandele inqubomgomo yesiqinisekiso sezinga leziqu ezibhalisiwe;
4.1.5 Ilondoloze isizinda solwazi lwezinto ezifinyelelwe umfundi iphinde ithumele ulwazi lwezinto ezifezwe abafundi kuyi-SAQA ukuze zifakwe eSizindeni Sezwelonke Samarekhodi Abafundi (National Learner Records Database) (NLRD);
4.1.6 Yeze noma iyalele ukuba kwenziwe ucwaningo nokulushicelela; nokuba
4.1.7 Yazise umphakathi ngezinhlaka zayo ezincane.

4.2 UMthetho Wokucijwa Kwamakhono (SDA), eSahlukweni 6C (iZingxenye 26F – J), uthi i-QCTO kumele:

4.2.1 Yazise uNgqongqoshe ngazo zonke izindaba eziphathelene nemiyalo neziqu zomsebenzi;

4.2.2 Yenze imisebenzi yayo ngokwemigomo yoMthetho Wokucijwa Kwamakhono noMthetho Kazwelonke Wohlaka Lweziqu;

4.2.3 Kuye ngokwanoma iyiphi inqubomgomo ekhishwe nguNgqongqoshe ngokwemigomo yeNgxenye 26F:

4.2.3.1 Iklame iphinde isungule imiyalelo neziqu zomsebenzi bese izithumela oPhikweni Lukazwelonke Lweziqu ukuze zibhaliswe oHlakeni Lukazwelonke Lweziqu;

4.2.3.2 Isungule iphinde ilondoloze imiyalo neziqu zomsebenzi;

4.2.3.3 Iqikelele ukuthi kunezinga elifanelekile emiyalweni naseziqwini zomsebenzi nasekufundeni emsebenzini ngokwawo nasendaweni okusetshenzelwa kuyo;

4.2.3.4 Igqugquzele izinhloso zoHlaka Lukazwelonke Lweziqu;

4.2.3.5 Ixoxisane noPhiko Lukazwelonke Lwamakhono ngokufaneleka nokwanela kwamazinga neziqu zomsebenzi kanye neqophelo lokufunda emsebenzini ngokwawo nasendaweni okusetshenzelwa kuyo; futhi

4.2.3.6 Yenze noma yimuphu omunye umsebenzi ewunikiwe.

4.3 UMthetho Wokuphathwa Kwezimali Zomphakathi

4.3.1 I-QCTO iphinde ilandele uMthetho Wokuphathwa Kwezimali Zomphakathi (PFMA), Imiyalelo Yomnyango Wezimali, uMthetho We-Preferential Procurement Policy Framework (PPPFA) ne-Framework for Supply Chain Management.

4.4 Izinhlaka Zenqubomgomo Kahulumeni

4.4.1 Inhloso isiyonke yenqubomgomo ye-QCTO iphinde yacaciswa kabanzi ngokushicilelwa kuSomqulu KaHulumeni 36003 no-36803 lapho kumiswa izinhlaka ezingu-3 ezakha i-NQF. Ngokwemigomo kaSomqulu 36803 i-QCTO kumele igxile ekusunguleni iziqu emazingeni 1 kuya ku-6 e-NQF iphinde ibheke iziqu ezingeni 7 no-8 uma kuphakama isidingo. Ngokusekelwe kulokho okuqukethwe yilabo Somqulu ababili, i-QCTO yaphothula iNqubomgomo yohlaka oluncane lweZiqu Zokusebenza (OQSF), eyagunyazwa futhi yashicilelwa uMkhandlu ngoJulayi 2014.

4.5 Injongo ye-QCTO iphinde iqhutshwe izibopho zoHlelo Lokuthuthukiswa Kwezwe (NOP), uHlelo Lukazwelonke Lokuthuthukiswa Kwamakhono (NSDP) kanye noMbiko Kahulumeni Ngemfundo Noqeqesho Ngemva Kokuphothula Isikole (WPPSET). Ukugxila kakhulu koMbiko Kahulumeni ekukhuliseni amaKolishi e-TVET kube yikona okuqhube kakhulu imisebenzi ye-QCTO. I-QCTO ibuye yasungula isu (elibizwa ngokuthi uMbono Ka-2020) lokuhlangabezana nesidingo sokuyenza lula i-NQF nokuhlinzeka indlela elula kakhudlwana yokuqinisekisa amazinga.

4.6 Amandla Nemisebenzi Ye-QCTO

4.6.1 I-QCTO inomthwalo wokwenza okulandelayo:

4.6.1.1 Ukusungulwa nokulawulwa koHlaka Oluncane Lweziqu Zomsebenzi (OQSF);
4.6.1.2 Ukusungula nokulondoloza iziqu;
4.6.1.3 Ukugunyazwa kwaBahlinzeki Bezokucijwa Kwamakhono;
4.6.1.4 Ukugunyazwa Kwezikhungo Zokuhlolwa;
4.6.1.5 Ukuhlolwa;
4.6.1.6 Ukhishwa kwezitifiketi;
4.6.1.7 Ukuthuthukiswa Kocwaningo Nolwazi; kanye
4.6.1.8 Nokuphathwa Nokumelelwa Kwabaneqhaza

4.6.2 Imithwalo ye-QCTO ithathelwe eMthethweni We-NQF kanye nasemithethweni eyabekwa ekusungulweni kwayo, i-SDA. Ngokwemigomo yale mithetho, i-QCTO kumele;
4.6.2.1 Igqugquzele izinjongo ze-NQF;
4.6.2.2 Yazise uNgqongqoshe ngezindaba eziphathelene nohlaka lweziqu zomsebenzi kanye nazo zonke izindaba zenqubo-mgomo ephathelene namaqophelo neziqu zomsebenzi;
4.6.2.3 Isungule futhi iphathe uhlaka lweziqu zomsebenzi;
4.6.2.4 Ilandele noma iyiphi inqubo-mgomo ekhiswa uNgqongqoshe ngokwemigomo yengxenye 26F ye-SDA noma enqunywe uNgqongqoshe ngokwemigomo yengxenye 8(2)(b) yoMthetho We-NQF;
4.6.2.5 Ilandele noma yimiphi imithethonqubo ebhaliwe ekhishwa uNgqongqoshe ngokwemigomo yengxenye 26H(5) ye-SDA; futhi
4.6.2.6 Ibheke iziqondiso zikaNgqongqoshe ezidingidwa engxenyeni

8(2)(c) yoMthetho We-NQF.

4.6.3 I-QCTO inesibopho;

4.6.3.1 sokusungula nokulondoloza amaqophelo neziqu zomsebenzi;

4.6.3.2 sokuqinisekisa izinga lamaqophelo neziqu zomsebenzi kanye nokufunda emsebenzini ngokwawo nasendaweni yokusebenza;

4.6.3.3 sokuklama nokusungula amaqophelo neziqu zomsebenzi nokuzithumela e-SAQA ukuze zibhaliswe kwi-NQF; kanye

4.6.3.4 nesokuqinisekisa izinga lamaqophelo neziqu zomsebenzi kanye nokufunda emsebenzini wona ngokwawo nasendaweni yokusebenza.

4.6.4 I-QCTO kumele ngaphezu kwalokho:

4.6.4.1 Ixoxisane ne-NSA mayelana nokufaneleka nokwanela kwamaqophelo neziqu zomsebenzi kanye nezinga lokufunda emsebenzini ngokwawo nasendaweni yokusebenza;

4.6.4.2 Ixoxisane ne-SAQA, Umalusi, i-CHE nezigungu zezazi ezinomthwalo wokusungula amaqophelo neziqu noma isiqinisekiso sezinga lamaqophelo neziqu;

4.6.4.3 Ngokuphathelene nesigaba sezincazelo-

(i) icubungule futhi ivumelane ngesigaba sezincazelo njengoba kudingidwa engxenyeni 13(1)(g)(i) yoMthetho We-NQF; futhi

(ii) iqikelele ukuthi zihlala zingezamuva futhi zifaneleka;

4.6.4.4 Ngokuphathelene nezimfanelo zohlaka lweziqu zomsebenzi:

(i) isungule futhi ilandele inqubo-mgomo nezinhlu, ibheka inqubo-mgomo nezinhlu ezidingidwa engxenyeni 13(1)(h)(i) yoMthetho We-NQF ngokusungulwa, ukubhaliswa nokushicilelwa kweziqu;

(ii) isungule futhi ilandele inqubo-mgomo nezinhlu, ibheka inqubo-mgomo nezinhlu ezidingidwa engxenyeni 13(1)(h)(iii) yoMthetho We-NQF ngokuhlolwa, ukuqashelwa kokufunda okuyisandulela kanye nokuqongelela nokutransifeya amakhredithi;

(iii) iqikelele ukusungulwa kwalezo ziqu kanye/noma ingxenye yeziqu lapho zidingeka, ezingase zibandakanye izinyathelo ezifanele zokuhlolwa kwezinto ezifeziwe ekufundeni; futhi

(iv) yenze izincomo zeziqu noma ingxenye yeziqu e-SAQA ukuze zibhaliswe;

4.6.4.5 Ngokuphathelene nesiqinisekiso sezinga ohlakeni lweziqu zomsebenzi:

(i) isungule futhi ilandele inqubo-mgomo yesiqinisekiso sezinga;
(ii) iqikelele ubuqotho nokwethembeka kwesiqinisekiso sezinga; futhi
(iii) iqikelele ukuthi leso siqinisekiso sezinga siyenziwa njengoba sidingeka ohlakeni lweziqu zomsebenzi;

4.6.4.6 Mayelana nolwazi:

(i) ilondoloze isizinda solwazi lwezinto ezifinyelelwe umfundi nezindaba ezihlobene nalokho; futhi
(ii) ithumele lolo lwazi ngendlela enqunywe ngokubonisana ne-SAQA ukuze lufakwe esizindeni sikazwe lonke samarekhodi abafundi esidingidwa engxenyeni 13(1)(I) yoMthetho We-NQF;

4.6.4.7 Mayelana nezinye izindaba:

(i) iqondise noma iyalele futhi ishicilele ucwaningo ezicini ezibalulekile ekusungulweni nasekulandelweni kohlaka lweziqu zomsebenzi; futhi
(ii) yazise umphakathi ngohlaka lweziqu zomsebenzi.

4.6.4.8 I-QCTO kumele yenze noma yimiphi eminye imisebenzi:

(i) edingwa yi-SDA noma uMthetho We-NQF; noma
(ii) efunwa umthetho ngaphansi kwe-SDA noma evumelana noMthetho We-NQF engase inqunywe uNgqongqoshe; futhi
(iii) i-QCTO inawo wonke amandla ewadingayo ukuze ikwazi ukwenza imisebenzi yayo.

4.7 Ukwabelwa Kwabanye Imisebenzi Ye- QCTO

4.7.1 I-QCTO, ngokubhala nangokuya nganoma yiziphi izimo ingase inqume ukuba noma yimiphi yemisebenzi yayo iyabele:

4.7.1.1 umqondisi jikelele we-QCTO;

4.7.1.2 ikomoti ye-QCTO;

4.7.1.3 isigungu sikazwelonke esisingethe abezemisebenzi yezandla esasungulwa ngokwemigomo yengxenye 26A ye-SDA;

4.7.1.4 i-SETA; noma

4.7.1.5 yisiphi esinye isigungu esifanelekayo.

4.7.2 Ukwabiwa kwemisebenzi okungaphansi kwesigaba 4.7.1:

4.7.2.1 kumele kubhalwe phansi futhi kutholakale ukuze kuhlolwe uma kucelwa yilungu lomphakathi;

4.7.2.2 kumele kuqagule imigomo nemibandela nalokho kwabiwa kwemisebenzi;

4.7.2.3 kumele kuhambisane nezimali ezanele zokwenza lowo msebenzi;

4.7.2.4 akuphuci i-QCTO amandla emisebenzi eyabelwe abanye futhi i-QCTO ingase nganoma yisiphi isikhathi ibuyekeze, ishintshe noma yesule noma yisiphi isinqumo esenziwe ngaphansi kwalokho kwaba;

4.7.2.5 akuyivimbeli i-QCTO ukuba izenzele yona leyo misebenzi; futhi

4.7.2.6 i-QCTO ingayibuyisela kuyo leyo misebenzi nganoma yisiphi isikhathi.

5. Indlela yokucela amarekhodi e-QCTO

5.1 Isicelo sokuthola irekhodi le-QCTO kumele;

5.1.1 Sivumelane kakhulu ne-Fomu C leSithasiselo **B** eMithethweni ephathelene noKugqugquzelwa Kokutholakala Kolwazi (GNR 187, GG 23119 Ka-15 Febhuwari 2002). Ukuze litholakale kalula, leli fomu liphinde lakhiqizwa kuleli bhuku kuShejuli 1;

5.1.2 Sithunyelwe kuMphathi Womnyango Wolwazi We-QCTO, sihambisana nanoma yiziphi izimali zesicelo ezifunekayo, kwelinye lamakheli, ikheli le-elektroniki noma kwangezansi:

- Ikheli Leposi: The Information Officer
  Private Bag X278
  Pretoria
  0001

- Ikheli Lomgwaqo: The Information Officer
  256 Glyn .Street
  Hatfield
  Pretoria
  0083

- Imeyli: info@qcto.org.za

5.2 Ifomu lesicelo kumele:

5.2.1 libe nemininingwane eyanele ukuze i-QCTO ikwazi ukubona kokubili: ocelayo; irekhodi noma amarekhodi acelwayo;

5.2.2 lisho uhlobo lwesicelo esenziwayo;

5.2.3 lisho ikheli leposi noma inombolo yefeksi yomuntu ocelayo eRiphabhuliki YaseNingizimu Afrika;

5.2.4 lisho ilungelo lelo umuntu ocelayo afuna ukulisebenzisa noma ukulivikela futhi libe nencazelo yokuthi kungani lelo rekhodi elicelwayo lidingeka ukuze lowo muntu asebenzise noma avikele lelo lungelo;

5.2.5 uma, ngaphezu kwempendulo ebhaliwe, umuntu ocelayo efisa ukwaziswa ngenye indlela ngesinqumo sesicelo sakhe, kumele liyisho leyo ndlela kanye nemininingwane edingekayo ukuze aziswe ngaleyo ndlela; futhi

5.2.6 uma isicelo senzelwa omunye umuntu, libe nobufakazi besikhundla lowo ocelayo acela ngaphansi kwaso, ngendlela egculisa i-QCTO.

6. Izimali zezicelo nezokuthola irekhodi

6.1 Umfaki-sicelo kudingeka akhokhe izimali ezifunekayo zesicelo nezokuthola irekhodi ezidingidwa ezingxenyeni 52 no-54 ze-PAIA nangendlela echazwe ngokwemigomo 2, 3, no-4 yeNgxenye Ill yeSithasiselo A eMithethweni ephathelene noKugqugquzelwa Kokutholakala Kolwazi (GNR 187, GG 23119 Ka-15 Febhuwari 2002). Ukuze zitholakale kalula, izimali ezifunekayo zesicelo nezethola amarekhodi zichaziwe kuShejuli 2 yaleli bhuku.

6.2 Ngaphezu kwalokho, umfakisicelo angase futhi kudingeke akhokhe idiphozi echazwe kuShejuli 2 yaleli bhuku.

6.3 I-QCTO ingase iyigodle imvume yokuthola noma yimaphi amarekhodi aceliwe kuze kube yilapho umfakisicelo obandakanyekayo esezikhokhile izimali ezifunekayo njengoba zichazwe kuShejuli 2 yaleli bhuku.

7. Amarekhodi agcinwe yi-QCTO

I-QCTO igcina amarekhodi ezinto nezinhlu ezivamile, abandakanya okulandelayo:

7.1 **IBhuku Lokuthola Ulwazi (ngokwemigomo yengxenye 14 yoMthetho 2 Ka-2000 Wokugqugquzelwa Kokutholakala Kolwazi)**

7.2 **Amarekhodi esikhungo**

7.2.1 Amaminithi oMkhandlu We-QCTO namaKomiti ayo
7.2.2 Izindaba zangaphakathi ze-QCTO
7.2.3 Izindaba zangaphandle ze-QCTO
7.2.4 Izinqubo-mgomo nezinqubo zangaphakathi
7.2.5 Izinqubo-mgomo nezinqubo zangaphandle
7.2.6 Izivumelwano Zeqophelo Lezinkonzo zabantu besithathu
7.2.7 Izivumelwano Zeqophelo Lezinkonzo zezinye izigungu ezingokomthetho
7.2.8 Amarekhodi ahlobene neziqinisekiso zamazinga
7.2.9 Amarekhodi ahlobene nokuhlolisiswa kweziqinisekiso zamazinga
7.2.10 Amarekhodi ahlobene nezigunyazo
7.2.11 Amarekhodi ahlobene nokuhlolwa
7.2.12 Amarekhodi ahlobene nokusungulwa kweziqu
7.2.13 Amarekhodi ahlobene nokukhishwa kwezitifiketi
7.2.14 Imibiko yocwaningo, ulwazi lwalo olushicilelwe kanye nezincwadi zalo

7.3 **Amarekhodi ezimali**

7.3.1 Amarekhodi avamile okuphathwa kwezimali
7.3.2 Izabelo-mali zaminyaka yonke
7.3.3 Imibiko yezimali yaminyaka yonke
7.3.4 Izitatimende zezimali zaminyaka yonke
7.3.5 Amarejista ama-asethi
7.3.6 Amarekhodi entela

7.3.7 Izinqubo-mgomo nezinqubo zezimali zangaphakathi

7.4 Amarekhodi ezindaba zabasebenzi

7.4.1 Izivumelwayo zokuqashwa kwabasebenzi

7.4.2 Izinqubo-mgomo nezinqubo zangaphakathi

7.4.3 Amarekhodi eSikhwama Sempesheni

7.4.4 Amarekhodi e-medical aid

7.4.5 Amarekhodi ezisebenzi

7.5 Amarekhodi ezomthetho

Njengesigungu nanjengomqashi ongokomthetho, i-QCTO igcina amarekhodi adingwa yimithetho eminingana, okubandakanya amarekhodi adingwa noma okufanele abe khona ngokwale mithetho elandelayo:

7.5.1 UMthetho Wentela 58 Ka-1962

7.5.2 UMthetho Wezabasebenzi 66 Ka-1995

7.5.3 UMthetho Wezinto Eziyisisekelo Zomsebenzi 75 Ka-1997

7.5.4 UMthetho Wokulingana Emsebenzini 55 Ka-1998

7.5.5 UMthetho Womshwalense Wokuswela Umsebenzi 63 Ka-2001

7.5.6 UMthetho Wesinxephezelo Sokulimala Nezifo Emsebenzini 130 Ka-1993; kanye

7.5.7 NoMthetho Wokuphathwa Kwezimali Zomphakathi 1 Ka-1999, njll.

7.6 Siza ubheke iShejuli 3 ngezansi (Uhlu lwamarekhodi atholakala ngokuzenzekelayo)

8. Ukugodlwa kwamalungelo

I-QCTO ingase isenqabe isicelo sokuthola amarekhodi -

8.1 uma isicelo singahlangabezani nezimfuneko eziyinqubo ye-PAIA;

8.2 ngesizathu ezidingidwa kuSahluko 4 seNgxenye 3 yoMthetho; noma

8.3 ngenxa yanoma siyiphi esinye isizathu esingokomthetho.

9. Umhlahlandlela WeKhomishani Yamalungelo Esintu mayelana nendlela yokusebenzisa i- PAIA

IKhomishani Yamalungelo Esintu, ngokwemigomo yengxenye 10 ye-PAIA, yahlanganisa umhlahlandlela wendlela yokusebenzisa uMthetho. Lowo mhlahlandlela uqukethe ulwazi oluzosiza noma ubani ofisa ukusebenzisa ilungelo elidingidwa nguMthetho futhi uyatholakala ngazo zonke izilimi ezisemthethweni.

Lo mhlahlandlela uyatholakala ezindaweni eziningi njengasemahhovisi eKhomishani Yamalungelo Esintu:

Ikheli Lomgwaqo:	Braampark Forum 3, 33 Hoofd Street, Braamfontein
Ikheli Leposi	Private Bag X2700, Houghton; 2041
Ikheli Le-Imeyli:	mnyuswa@sahrc.org.za

kanye nakuwebhusaythi yayo ethi www.sahrc.or q.za

10. Zikhona izixazululo uma i-QCTO ingavumi

10.1 Noma yimuphi umfakisicelo noma umuntu wesithathu othintekayo, ophathwe kabi yisinqumo soMphathi Womnyango Wolwazi E-QCTO sokwenqaba noma sokuvumela ukutholakala kwamarekhodi e-QCTO, zingakedluli izinsuku ezingi-15 ethole isaziso sesinqumo, angafaka isikhalo eKomitini Yabaqondisi Be-QCTO ngokuqondene nesinqumo.

10.2 Isikhalo kumele–

10.2.1 sibhalwe phansi;

10.2.2 siqondiswe eKomitini Yabaqondisi Be-QCTO; futhi

10.2.3 sisho isizathu zokukhalaza.

10.3 Noma yimuphi umfakisicelo noma umuntu wesithathu othintekayo, ophathwe kabi yisinqumo seKomiti Yabaqondisi Be-QCTO ngokuqondene nesikhalo, angayisa udaba enkantolo efanele ukuze athole usizo olufanele.

11. IShejuli 1

IFOMU A
ISICELO **SOKUTHOLA IREKHODI** LENHLANGANO YOMPHAKATHI
(INgxenye 18(1) yoMthetho Wokugqugquzelwa Kokutholakala
Kolwazi, 2000

(UMthetho Nombolo 2 Ka-2000)
[UMthethonqubo 6]

YOKUSETSHENZIWA YI-QCTO NGAPHAKATHI

Inombolo refurensi: .....

Umuntu owamukele isicelo.....

Igama nesibongo somphathi/isekela emnyango wolwazi mhla ka-
..... (usuku) lapha ....
(indawo)
Imali yesicelo (uma ikhona): R..... .....
Idiphozi (uma ikhona): R .....
Imali yokuthola irekhodi: R.....

……..
Isiginisha yomphathi womnyango wolwazi/isekela-phathi womnyango wolwazi

A. Imininingwane yenhlangano yomphakathi

UMphathi Womnyango Wolwazi/ Isekela-phathi Womnyango Wolwazi:	QCTO

B. Imininingwane yomuntu ocela ukuthola irekhodi

(a)	Imininingwane yomuntu ocela ukuthola irekhodi kumele ishiwo ngezansi.
(b)	Ikheli kanye/noma inombolo yefeksi yaseRephabhuliki okumele ulwazi luthunyelwe kuyo, kumele lishiwo.
(c)	Ubufakazi besikhundla somuntu ofaka isicelo, uma budingeka, kumele bufakwe.

Amagama aphelele nesibongo:	
Inombolo kamazisi:	
Ikheli leposi:	
Inombolo yefeksi:	
Inombolo yocingo:	

Ikheli le-imeyli:	
Isikhundla somuntu ofaka isicelo; uma esifakela omunye umuntu:	

C. Imininingwane yomuntu ofakelwa isicelo

Le ngxenye kumele igcwaliswe KUPHELA uma isicelo sifakelwa omunye umuntu.

Amagama aphelele nesibongo:	
Inombolo kamazisi:	

D. Imininingwane yerekhodi

(a) Yisho yonke imininingwane yerekhodi elicelelwayo, kuhlanganise nenombolo yerefurensi uma uyazi, ukuze irekhodi litholakale.
(b) Uma isikhala esinikeziwe singenele, sicela uqhubekele ephepheni elisecele bese ulihlanganisa neleli fomu.
Umfaki-sicelo kumele awasayine amanye amaphepha engeziwe abhala kuwo.

Incazelo yerekhodi noma yengxenye edingekayo yerekhodi:	
Inombolo yerefurensi, uma ikhona:	
Eminye imininingwane yerekhodi:	

E. Izimali

(a) Isicelo sokuthola irekhodi, ngaphandle kwerekhodi eliqukethe imininingwane yakho uqobo, siyosingathwa kuphela uma imali yesicelo seyikhokhiwe.
(b) Uyokwaziswa ukuthi yimali engakanani okumele ikhokhelwe isicelo.
(c) Imali okumele ikhokhelwe ukuthola irekhodi incika endleleni efunwayo yokulithola nesikhathi esikahle esidingekayo ukuze kufunwe lelo rekhodi nokulihlela.
(d) (d) Uma ufanelekela ushwele wokungakhokhi, sicela usho isizathu sikashwele wakho.

Isizathu sikashwele wokungayikhokhi imali:	

F. Indlela yokuthola irekhodi

Uma ungakwazi ukufunda ngenxa yokukhubazeka, bukela noma ulalele irekhodi ngendlela eshiwo ku-1 kuya ku-4 ngezansi, usho ukukhubazeka kwakho, usho nokuthi irekhodi ulifuna ngayiphi indlela.

Ukukhubazeka:	Indlela irekhodi elifuneka ngayo:

Faka u-X ebhokisini elifanele.

PHAWULA:

(a) Ukwenza ngokwesicelo sokuthola irekhodi ngendlela oyifunayo kungase kuncike esindlele irekhodi elitholakala ngayo.

(b) Ukuthola irekhodi ngendlela eceliwe kungase kwenqatshwe. Uma lokho kwenzeka, uyokwaziswa uma uyolithola ngenye indlela.

(c) Imali ekhokhelwa ukuthola irekhodi, uma ikhona, iyonqunywa ngokwengxenye yindlela imvume ecelwe ngayo.

1. Uma irekhodi libhaliwe noma liprintiwe:

	ikhophi yerekhoi*	ukuhlolwa kwerekhodi

2. Uma irekhodi liyizithombe - (lokhu kuhlanganisa izithombe ezishuthiwe, ama-slide, amavidyo aqoshiwe, izithombe ezenziwe ngekhompyutha, imidwebo, njll.):

	bheka izithombe		kopisha izithombe*		incazelo ebhaliwe yezithombe*

3. Uma irekhodi lingamazwi aqoshiwe noma ulwazi olungakhiqizeka ngokulikhalisa:

	lalela lokho okukhalayo (amakhasethi akhalayo)		incazelo yokukhalayo* (idokhumenti ebhaliwe noma eliprintiwe)

4. Uma irekhodi ligcinwe ekhompyutheni noma ngendlela elifundeka ngayo emshini:

	ikhophi eprintiwe' yerekhodi		ikhophi eprintiwe yolwazi oluthathwe erekhodini*		ikhophi efundeka ngekhompyutha* (i-stiffy noma i-compact disc)

*Uma ucele ikhophi noma incazelo yerekhodi (elingenhla), ingabe ufisa ukuba ikhophi noma incazelo iposelwe wena? Ukuposa kuyakhokhelwa.	YEBO	CHA

Phawula ukuthi uma irekhodi lingatholakali ngolimi olufunayo, ungase ulithole ngolimi irekhodi elitholakala ngalo.

Ubungafuna ukulithola ngaluphi ulimi irekhodi?

G. Isaziso sesinqumo mayelana nokuthola irekhodi

Uyokwaziswa ukuthi isicelo sakho sigunyaziwe yini noma senqatshiwe. Uma ufuna ukwaziswa ngenye indlela, sicela usho leyo ndlela, usho nemininingwane edingekayo ukuze kwenziwe ngokwesicelo sakho.

Ungathanda ukwaziswa kanjani ngesinqumo sesicelo sakho sokuthola irekhodi?

.....

.....

Indawo okusayinelwe kuyo ..... zingu-..... inyanga..... 20 .....

ISIGINISHA YOMFAKI-SICELO

NOMA UMUNTU OFAKELWA

ISICELO

12. ISheduli 2

IZIMALI EZIKHOKHWA EZINHLANGANWENI ZOMPHAKATHI

INgxenye ii yeSaziso 187 kusoMqulu KaHulumeni ngo-15 Febhuwari 2002

(ISheduli 12 kumele ifundwe kanyekanye neSithasiselo A – Isaziso ngokwemigomo yoMthetho Wokugqugquzelwa Kokutholakala Kolwazi 2 2002)

1. Imali yokukhokhela ikhophi yebhuku njengoba idingidwa emthethweninqubo 5(c) iwu-R0, 60 ikhophi ngayinye yekhasi le-A4 noma ingxenye yalo.

2. Izimali zokukhiqiza kabusha ezishiwo emthethweninqubo 7(1) zimi kanjena:

		R,cc
(a)	Ikhophi ngayinye yekhasi le-A4 noma ingxenye yalo	0,60
(b)	Ikhophi ngayinye eprintiwe ye-A4 noma ingxenye yalo egcinwe ekhompyutheni noma ngendlela efundwa ngomshini	0,40
(c)	Ikhophi efundeka ngekhompyutha eku- (ii) compact disc	40,00
(d)	(i) Incazelo yezithombe, ikhasi ngalinye le-A4 noma ingxenye yalo	22,00
	(ii) Ikhophi yezithombe	60,00
(e)	(i) Incazelo yerekhodi elilalelwayo, Ikhasi ngalinye le-A4 noma ingxenye yalo	12,00
	(ii) Ikhophi yerekhodi elilalelwayo	17, 00

3. Imali yesicelo efuneka kubo bonke abafakizicelo, ngaphandle komuntu ocela ulwazi lwakhe qobo, okukhulunywa ngaye emthethweninqubo 7(2), ingu-R35, 00.

4. Izimali zokuthola irekhodi ezifuneka kumfakisicelo njengoba kushiwo emthethweninqubo 7(3) zimi kanjena: 14

		R,cc
(1)(a)	Ikhophi ngayinye yekhasi le-A4 noma ingxenye yalo	0,60
(b)	Ikhophi ngayinye eprintiwe ye-A4 noma ingxenye yalo egcinwe ekhompyutheni noma ngendlela efundwa ngomshini	0,40
(c)	Ikhophi efundeka ngekhompyutha eku– (ii) compact disc	40,00
(d)	(i) Incazelo yezithombe, Ikhasi ngalinye le-A4 noma ingxenye yalo	22,00
	(ii) Ikhophi yezithombe	60, 00
(e)	(i) Incazelo yerekhodi elilalelwayo, ikhasi ngalinye le-A4 noma ingxenye yalo	12,00
	(ii) Ikhophi yerekhodi elilalelwayo	17, 00

(f) Ukucinga nokuhlela irekhodi ukuze lidalulwe, R15, 00 ihora ngalinye noma ingxenye yalo, ngaphandle kwehora lokuqala, elidingekayo ukuze kwenziwe lokho kucinga nokuhlela.

(2) Ngokwezinjongo zengxenye 22(2) yoMthetho, naku okusebenzayo:

(a) amahora ayisithupha angamahora okumele eqiwe ngaphambi kokuba idiphozi ikhokhwe; futhi

(b) ingxenye eyodwa kwezintathu yemali yokuthola irekhodi ikhokhwa ngumfakisicelo njengediphozi.

(3) Imali yokuposa ikhokhwa uma ikhophi kumele iposelwe umfakisicelo.

13. IShejuli 3

UHLU LWAMAREKHODI ATHOLAKALA NGOKUZENZEKELAYO NENDLELA YOKUWATHOLA LAWO MAREKHODI:

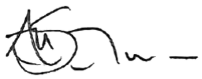
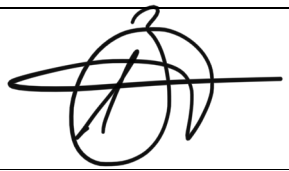
(INgxenye 15 yoMthetho Wokugqugquzelwa Kokutholakala Kolwazi, 2000 (uMthetho 2 ka-2000)) [UMthethonqubo 5A]

UMKHANDLU WAMAZINGA AMAKHONO NOMSEBENZI

Incazelo yezinhlu zamarekhodi atholakala ngokuzenzekelayo ngokwemigomo yengxenye 15 (1) yoMthetho We-PAIA	**Indlela yokuthola amarekhodi**
EKuhloleni ngokwemigomo yengxenye 15(1}(a}(i}	
1. UMthethosisekelo we-QCTO 2. Amasu e-QCTO 3. Izinhlelo Zangonyaka Zokusebenza Kwe-QCTO 4. Ama-bid/amadokhumenti amathenda 5. Imithetho eshaywa yi-QCTO 6. Izikhala zemisebenzi 7. Izitatimende Nezinkulumo Zeminyango Kwabezindaba 8. Izinto zeminyango ezishicilelwe 9. Amadokhumenti enqubomgomo 10. Izincwadi ezithunyelwayo 11. Abahlinzeki Abagunyaziwe Bokuthuthukiswa Kwamakhono 12. Izikhungo Ezigunyaziwe Zokuhlolwa Kwamakhono Angokomlando 13. Izikhungo Ezigunyaziwe Zokuhlola Iziqu Ezintsha Zomsebenzi (Zamakhono Nezingezona Ezamakhono) 14. Uhlu lweZizu Zomsebenzi 15. Uhlu lweZincomo Zeziqu Zomsebenzi	Lawa marekhodi ayatholakala ukuze ahlolwe e-QCTO ngesicelo noma ngokuthumela e-Office of the Deputy Information Officer, Private Bag X278,Pretoria,0001 noma eKhelini Lomgwaqo: 256 Glyn Street, Hatfield , Pretoria 0083, Imeyli: info@qcto.org.za, Inombolo Yocingo: (012) 003-1800 Noma vakashela iwebhusaythi yethu lapha www.qcto.org.za

16. Amafomu	
Ukwenza amakhophi ngokwemigomo yengxenye 15(1)(a)(ii)	
1. Amasu e-QCTO 2. Izinhlelo Zangonyaka Zokusebenza Kwe-QCTO 3. Izinto Ze-QCTO Ezishicilelwe 4. Amadokhumenti amathenda/ama-bid 5. Abahlinzeki Abagunyaziwe Bokuthuthukiswa Kwamakhono 6. Izikhungo Ezigunyaziwe Zokuhlolwa Kwamakhono Angokomlando 7. Izikhungo Ezigunyaziwe Zokuhlola Iziqu Ezintsha Zomsebenzi (Zamakhono Nezingezona Ezamakhono) 8. Amadokhumenti enqubomgomo 9. Izikhala zemisebenzi 10. Amafomu 11. Izinkulumo 12. Ibhuku loKugqugquzelwa Kokutholakala Kolwazi	Lawa marekho awokuthengwa noma ukukopishwa e-QCTO ngesicelo noma ngokuthumela e-Office of the Deputy Information Officer, Private Bag X278, Pretoria, 0001 noma eKhelini Lomgwaqo: 256 Glyn Street, Hatfield , Pretoria 0083, Imeyli: info@qcto.org.za , Inombolo Yocingo: (012) 003-1800 Noma vakashela iwebhusaythi yethu lapha www.qcto.org.za
Kutholakala mahhala ngokwemigomo yengxenye 15(1)(a)(iii)	
1. Amasu e-QCTO 2. Izinhlelo Zangonyaka Zokusebenza Kwe-QCTO 3. Izinto Ze-QCTO Ezishicilelwe 4. Amadokhumenti amathenda/ama-bid 5. Abahlinzeki Bokuthuthukiswa Kwamakhono 6. Izikhungo Ezigunyaziwe Zokuhlolwa Kwamakhono Angokomlando 7. Izikhungo Ezigunyaziwe Zokuhlola Iziqu Zomsebenzi (Zamakhono Nezingezona Ezamakhono) 8. Amafomu 9. Izikhala zemisebenzi 10. Ibhuku loKugqugquzelwa Kokutholakala Kolwazi	Lawa marekhodi atholakala mahhala e-QCTO ngesicelo noma ngokuthumela e-Office of the Deputy Information Officer, Private Bag X278, Pretoria,0001 noma eKhelini Lomgwaqo: 256 Glyn Street, Hatfield , Pretoria 0083, Imeyli: info@qcto.org.za , Inombolo Yocingo: (012) 003-1800 Noma vakashela iwebhusaythi yethu lapha www.qcto.org.za

14. IMVUME

ISIKHUNDLA	ISIGINISHA	USUKU
UMqondisi: Ukuphatha, Ingozi, Ukulandela Imithetho Nomabhalane (GRC&S) – Ukubukeza - Nksz A Solomon		14/12/2020
UMqondisi Jikelele – Izincomo – Mnu T Lata		15/12/2020
USihlalo egameni loMkhandlu We-QCTO - Imvume – Mnu S Zungu		20/01/2021

ANNEX A

IKHOMISHANI YAMALUNGELO ESINTU YASENINGIZIMI AFRIKA

Ucingo: (011) 877 3600
Ifeksi: 011 403 0625

Ikheli Lomgwaqo
33 Hoofd Street
Braampark Forum
3 Braamfontein
2198

Ikheli Leposi
Private Bag X 2700
Houghton
204

ISAZISO NGOKWEMIGOMO YOKUGQUGQUZELWA KOKUTHOLAKALA KOLWAZI 2 SIKA 2000 MAYELANA: IZIMALI EZIHAMBISANA NEZICELO ZE-PAIA ZINQUNYWA YIMIYALELO KUPHELA, HHAYI EMINYE IMITHETHO NOMA IZINQUBO-MGOMO

Lesi Saziso sisho ukuthi iKhomishani Yamalungelo Esintu yaseNingizimu Afrika (iKhomishani) ngalokhu iqinisekisa ukuthi izindleko ezihambisana nazo zonke izicelo ezenziwe ngaphansi koMthetho Wokuqguqguzelwa Kokutholakala Kolwazi 2 Ka-2000 (PAIA) zithathwa yiMithethonqubo ephathelene ne-PAIA kuphela, hhayi ngeminye imithetho noma imithethonqubo. Ngakho-ke, noma iziphi izimfuno ezenziwe yinhlangano yomphakathi noma ezimele zokukhokha imali eyengeziwe maqondana nezicelo ze-PAIA azivumelekile.

IKhomishani iyinhlangano ezimele yomphakathi njengamanje egunyazwe ngaphansi kwe-PAIA ukuqapha ukulandelwa koMthetho. Ngokuhambisana nezibopho zayo zokuqinisekisa ukulandela i-PAIA. iKhomishani ikhipha lesi saziso ukuze icacisele zonke izinhlaka ezithintekayo ukuthi nguNgqongqoshe Wezobulungiswa Nokuthuthukiswa KoMthethosisekelo *kuphela* onamandla okwenza isinqumo maqondana nezimali ezihambisana nezicelo ze-PAIA. IKhomishani iphinde iyaqinisekisa ukuthi i-Value Added Tax (VAT) ikhokhwa kuphela yilabo ababhalise njengabathengisi be-VAT.

1. UMthetho Wokugqugquzelwa Kokutholakala Kolwazi

I-PAIA yenza ukuba ilungelo elingomthethosisekelo lokuthola ulwazi lisebenze, njengoba kushiwo engxenyeni 32 yoMthethosisekelo. Nakuba ukuphendula izicelo nokukhiqiza kabusha amarekhodi ngendlela enembile nehlelekile kuthatha isikhathi nezinsizakusebenza, ingxenye 9 yoMthetho ifuna ukuba kusungulwe izindlela nezinqubo eziphoqelekile zokuqinisekisa ukuthi ukutholakala kwamarekhodi ezinhlangano zomphakathi nezimele kwenzeka ngendlela "esheshayo, *engabizi* futhi engaqgilazi ngangokunokwenzeka." [kwenezelwe ukugcizelela].
Ngaphezu kwalokho, ingxenye 9 yoMthetho inikeza uNgqongqoshe Wezobulungiswa Nokuthuthukiswa KoMthethosisekelo amandla okwenza imithethonqubo ephathelene nezimali ezikhokhelwa izicelo ezenziwe ezinhlanganweni zomphakathi nezimele.

2. Imithethonqubo eya ku-PAIA

NgoFebhuwari 2002, uNgqongqoshe Wezobulungiswa Nokuthuthukiswa KoMthethosisekelo washicilela ishejuli yezimali zezicelo ze-PAIA kuSomqulu, eyayisho lokhu okulandelayo:

Izimali Zokucela Amarekhodi

Abafakizicelo kudingeka bakhokhe imali yokucela irekhodi ezinhlanganweni zomphakathi nezizimele. Imali yokucela amarekhodi enhlanganweni yomphakathi ingu-R35, kuthi imali yokucela amarekhodi enhlanganweni ezimele ibe ngu-R50. Kubalulekile ukuba wazi ukuthi abantu abacela ukuthola ulwazi lwabo qobo abakhokhiswa. Ngaphezu kwalokho, abantu abahola ngaphansi kuka-R14,712 ngonyaka (uma bengashadile) no-R27,192 ngonyaka (uma beshadile noma benomlingani), nabo abakhokhiswa izimali zezicelo.

Imali ekhokhelwa ukuthola amarekhodi

Kuphinde kudingeke ukuba abafakizicelo bakhokhe imali yokuthola amarekhodi ezinhlanganweni zomphakathi nezizimele, ehlanganisa imali ehambisana nokucingwa, ukuhlelwa nokukhiqizwa kabusha kwamadokhumenti. Ukucazwa kwemali yezicelo ezinhlanganweni zomphakathi nezizimele kumi kanjena:

Izinhlangano Zomphakathi:

- Ikhophi eyodwa yekhasi le-A4 – 60 senti
- Ukuprintwa kwekhasi elilodwa le-A4 – 40 senti
- Ukukopishela kwi-CD – R40
- Incazelo yezithombe ikhasi elisodwa le-A4 – R22
- Ikhophi eyodwa yesithombe – R60
- Incazelo yerekhodi elilalelwayo ikhasi elilodwa le-A4 -RI2
- Ikhophi yerekhodi elilalelwayo -RI7
- Ukucingwa nokuhlelwa kwerekhodi ukuze lidalulwe — R15 ngehora noma ingxenye yalo, ngaphandle kwehora lokuqala, elidingekayo ekucingeni nasekuhleleni
- Imali yokuposa

Izinhlangano Ezizimele:

- Ikhophi eyodwa yekhasi le-A4 – R1,10
- Ukuprintwa kwekhasi elilodwa le-A4 – 75 senti
- Ukukopishela kwi-CD – R70
- Incazelo yezithombe ikhasi elisodwa le-A4 — R40
- Ikhophi eyodwa yesithombe – R60
- Incazelo yerekhodi elilalelwayo ikhasi elilodwa le-A4 -R20
- Ikhophi yerekhodi elilalelwayo – R30
- Ukucingwa nokuhlelwa kwerekhodi ukuze lidalulwe — R30 ngehora noma ingxenye yalo, ngaphandle kwehora lokuqala, elidingekayo ekucingeni nasekuhleleni
- Imali yokuposa

3. Abathengisi Ababhaliswe Nge-VAT

IKhomishani iyaphinda iqinisekisa ukuthi i-Value-Added Tax (VAT) ikhokhwa kuphela yilabo ababhiliswe njengabathengisi be-VAT, njengoba kufuneka ngaphansi kwengxenye 23 yoMthetho We-Value-Added Tax Act Ka-1991.

Ozithobayo,

Ummeli L M Mushwana

USihlalo WeKhomishani Yamalungelo Esintu YaseNingizimu Afrika

Ukuthuthukiswa komphakathi. Ukuvikelwa kwamalungelo. Ukubuyiselwa kwesithunzi

USihlalo: ML Mushwana; ISekela LikaSihlalo: P Govender; OKhomishani: L Mokate, B Malatji, J Love, D Titus Umqondisi-jikelele: K Ahmed