



***SKILLS DEVELOPMENT
LEVY***



Table of Contents	Page
INTRODUCTION	4
GENERAL	5
1. WHAT IS SKILLS DEVELOPMENT LEVY?	5
2. WHO PAYS SKILLS DEVELOPMENT LEVIES?	5
3. WHAT IS THE LEVIABLE AMOUNT?	5
4. WHAT IS REMUNERATION?	5
EXAMPLES	5
5. WHAT AMOUNTS ARE EXCLUDED IN DETERMINING THE LEVIABLE AMOUNT	7
6. WHICH EMPLOYERS ARE EXEMPT FROM PAYING THE LEVY?	7
7. WHAT IS THE PRESCRIBED PERCENTAGE THAT MUST BE APPLIED?	8
EMPLOYER, REPRESENTATIVE EMPLOYER OR LABOUR BROKER RESPONSIBILITIES	9
8. EMPLOYER	9
9. REPRESENTATIVE EMPLOYER	9
10. WHO IS A LABOUR BROKER	9
11. EXEMPTION CERTIFICATE (IRP 30)	10
12. EMPLOYEE	10
REGISTRATION FOR THE PAYMENT OF SKILLS DEVELOPMENT LEVY	11
13. REGISTRATION FOR PAYMENT OF LEVY	11
14. WHAT IS A SETA (SECTOR EDUCATION AND TRAINING AUTHORITY)	11
15. WHAT PROCEDURE MUST BE FOLLOWED SHOULD AN EMPLOYER FALL WITHIN THE JURISDICTION OF MORE THAN ONE SETA	11
PAYMENT OF SKILLS DEVELOPMENT LEVIES	12
16. WHEN MUST THE LEVY BE PAID	12
17. PENALTIES AND INTEREST	12
18. PAYMENT TO A SETA — ADDITIONAL INFORMATION TO THE RECEIVER OF REVENUE	12
19. OFFENCES	13
20. REGISTERS	13
MISCELLANEOUS	14
21. QUESTIONS AND ANSWERS	14
DETERMINATION OF LEVIABLE AMOUNT (STEPS, ACTIONS AND AUTHORITY)	16
APPENDIX	17
SETA's CLASSIFICATION CODES	18

E	
EMPLOYEE	10
EMPLOYER.....	9
EMPLOYER FALL WITHIN THE JURISDICTION OF MORE THAN ONE SETA	11
Employers who are exempt from the payment of the levy	8, 10
EXEMPTION CERTIFICATE (IRP 30)	10
F	
Fourth Schedule	4, 5, 7, 9, 10, 15
I	
INTRODUCTION	4
L	
LEVIABLE AMOUNT	5, 7
LEVY PAYABLE TO A SETA	11
P	
PENALTIES AND INTEREST	12
PRESCRIBED PERCENTAGE	8
Q	
QUESTIONS AND ANSWERS.....	14
R	
REGISTERS	13
REGISTRATION FOR PAYMENT OF LEVY	11
Remuneration	9
REMUNERATION.....	5
Remuneration excludes.....	7
REPRESENTATIVE EMPLOYER	9
RULES TO DETERMINE WHETHER A BUSINESS IS A LABOUR BROKER	10
S	
SETA.....	11
STEPS	16
T	
TO REGISTER AS AN EMPLOYER	8
W	
WHAT IS SKILLS DEVELOPMENT LEVIES	5
WHEN MUST THE LEVY BE PAID.....	12
WHO IS A LABOUR BROKER.....	9
WHO IS EXEMPT FROM PAYING THE LEVY.....	7
WHO PAYS SKILLS DEVELOPMENT LEVIES	5

INTRODUCTION

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

GENERAL

1. WHAT IS SKILLS DEVELOPMENT LEVY?

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 employee's tax 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 is payable to any person whether in cash or otherwise and whether or not in respect of services rendered.

Examples

- Salary
- Remuneration for overtime
- Fees
- Leave gratuity
- Bonus
- Emolument
- Allowances

- Gratuity
- Wage
- Commission
- Stipend
- Voluntary awards
- Lump sum payments
- Directors remuneration
- An amount received or accrued in commutation of an amount due in terms of a contract of employment or 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 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 was successful in an examination

Excluded

- 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 allowance or advance in terms of 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

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

Meaning The amount of remuneration excludes the following amounts for purposes of determining the leviable amount:—

- 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 Government Gazette as an employee.
- An amount paid or payable to any person by way of any pension, superannuating allowance or retiring allowance.
- An amount contemplated in paragraphs (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 or death and lump sum payments from pension, provident 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 and Sections 30 and 30A of the Skills Development Act, 1998.

- Meaning**
- Any **public service employer in the national or provincial sphere** of Government. (These employers must budget for an amount equal to the levies payable for training and education of their employees).
 - Any **national or provincial public entity if 80% or more of its expenditure** is paid directly or indirectly from funds voted by Parliament. (These employers must budget for an amount equal to the levies payable for the training and education of their employees).
 - Any **public benefit organisation** which is exempt from the payment of income tax in terms of section 10(1)(cN) of the Income Tax Act which solely carries on any **religious or charitable public benefit activity** in term of section 30 of that Act.
 - Any municipality in respect of which a certificate of exemption has been issued by the Minister of Labour.

Important

Although the above-mentioned employers are exempt from the payment of the levy, these employers are **NOT** 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)

- Any employer who -
 - During any month, within reasonable grounds believe that the total leviable amount paid or payable to his/her employees during the following 12 month period **will not exceed R250 000**

AND

- such employer is **not liable** for the deduction and payment of **employees tax**.

The following employers must therefore register for SDL purposes:

- An employer must register **if liable to register with SARS for employees tax purpose** irrespective of **whether or not its total leviable amount will exceed R250 000**.
- An employer must register if the **total leviable amount during the following 12 months period will exceed R250 000 even if not liable to register with SARS for employees tax purposes**.

7. WHAT IS THE PRESCRIBED PERCENTAGE THAT MUST BE APPLIED?

Reference to the Act Sections 3(1)(a) and (b) of the Skills Development Levies Act.

Meaning

Every employer must pay the levy as from:

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

EMPLOYER, REPRESENTATIVE EMPLOYER 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”, subparagraphs (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 employee's tax from payments to a labour broker must be in possession of a certified copy of an exemption certificate (IRP 30) which must be retained for inspection purposes. Where the labour broker is in possession of an exemption certificate (IRP 30), the relevant payments to the labour broker must be excluded from the leviable amount (remuneration). The labour broker must apply for an IRP 30 exemption certificate on form IRP 30(a). This form is available from your local Receiver of Revenue.

Validity exemption certificate of 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 Government 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 in paragraph 5 of this guide.**

REGISTRATION FOR THE PAYMENT OF SKILLS DEVELOPMENT LEVY

13. REGISTRATION FOR PAYMENT OF LEVY

Reference to the Act Sections 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 EMP 101 (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. WHAT PROCEDURE MUST BE FOLLOWED SHOULD AN EMPLOYER FALL WITHIN THE JURISDICTION OF MORE THAN ONE SETA

Reference to the Act Sections 5(2) and (3) of the Skills Development Levies Act and regulations made under this 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

16. WHEN MUST THE LEVY BE PAID

Reference to the Act	Sections 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 EMP 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 EMP 201 return, which will be posted, to registered employers each month for this purpose. 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 in respect of which the payment relates (for example April 2002); • 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 fact that an employer does not receive EMP 201 return at all or late will not be accepted as an excuse for the late payment of the levy.

17. PENALTIES AND INTEREST

Reference to the Act	Sections 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	The payment will be allocated firstly to outstanding penalties, then interest and finally to outstanding levy.

18. 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 EMP 201 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.

19. 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.

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

Publication of names of offenders In terms of section 75A, the Commissioner may, notwithstanding the "Secrecy section", from time to time publish for general information the particulars relating to any offence in terms of the Income Tax Act.

Every such publication may specify the following:-

- Name and address of the offender;
- Such particulars of the offence as the Commissioner may think fit;
- Year or period during which the offence occurred;
- Amount or estimated amount involved; or
- Particulars of the fine or sentence imposed.

20. 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

21. QUESTIONS AND ANSWERS

QUESTIONS:	ANSWERS:
1. This is another levy. How do we know whether the amounts collected 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. 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.
5. How will the Receiver of Revenue or Department of Labour know whether the employer should be registered or whether the amount paid per the monthly return is in fact correct?	Receivers of Revenue and the Department of Labour have mechanisms in place, coupled with the utilisation of inspectors. The inspectors will conduct inspections to ensure compliance in all respects.
6. 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.
7. If the employer fails to render an EMP 201 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.
8. From an accounting point of view can this levy be reflected in the general ledger/annual financial statements as remuneration paid?	It is recommended that it be reflected separately as Skills Development Levy as an easier means of reconciling.
9. 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
10. If I have questions pertaining to Skills Development Act who can I contact.	You can visit the following WEBSITE: http://www.minfosys.com/home.htm
11. 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

QUESTIONS:	ANSWERS:
12. 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.
13. 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.
14. If I change my business address, am I required to advise the Receiver of Revenue?	Yes. The relevant Receiver of Revenue 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.
15. Should I approach the Receiver of Revenue concerning aspects contained in the Skill Development Act?	No. The Department of Labour must be approached.
16. Where different branches are registered separately for employees tax purposes and it is decided that every branch will act as a separate employer – What should one do from a Skills Development Levy perspective?	Should this be the case EMP 102 form (obtainable from any Receiver's office on request) should be completed regarding the separate registration of each branch/business.
17. What are the procedures for refunds when overpayment has been made?	A written request for a refund of an overpayment must be sent to the appropriate Revenue Office.

DETERMINATION OF LEVIABLE AMOUNT (STEPS, ACTIONS AND AUTHORITY)

STEPS	ACTION AND STATUS	AUTHORITY
1	Total remuneration	Paragraph 1 of the Fourth Schedule to the Income Tax Act Definition Remuneration.
2	Exclusions: <ul style="list-style-type: none"> - Amount paid to a Director of a private company - Independent Contractors. - Reimbursed 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 Definition Remuneration.
3	Further Exclusion: <ul style="list-style-type: none"> - Amounts payable to labour brokers who are in possession of a valid IRP 30 certificate. - Amounts payable by way of any pension, superannuating allowance or retiring allowance. - Annuities. - Lump sum payments from an employer. - Lump sum payments from a fund. - Amounts paid to a learner in terms of section 18 of the Skills Development Act. 	Section 3(5) of the Skills Development Levies Act.
4	Less: <p style="margin-left: 20px;">Permissible Deductions.</p> <ul style="list-style-type: none"> - Current and arrear contributions to approved pension and retirement annuity fund. - Medical aid contributions in the case of person 65 years and older. <p style="margin-left: 20px;">NB The limitations placed on current and arrear Pension fund contribution are also applicable</p>	Paragraph 1 of the Fourth Schedule Definition Nett Remuneration. Paragraph 2(4) of the Fourth Schedule. Section 6(1) Sections 11(k) and (n) & section 18(2)(a) of the Income Tax Act.
5	Leviable amount	
6	Levy = Leviable amount x Prescribed percentage	Section 3(1) of the Skills Development Levies Act.

APPENDIX

- **SARS OFFICES**
- **SETA CLASSIFICATION CODES**
- **SETA OFFICES**

SETA's CLASSIFICATION CODES

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
		Financial and Accounting Services SETA (FASSET)
01	81904	Investment entities and trusts
01	83110	Administration of financial markets
01	83120	Security dealing activities
01	83121	Stock broking activities
01	83180	Development corporations and organizations
01	83190	Activities auxiliary to financial intermediation n.e.c.
01	88101	Tax services
01	88102	Asset portfolio management
01	88103	Company secretary services
01	88120	Accounting, bookkeeping and auditing activities; tax consultancy
01	88121	Activities of accountants and auditors registered in terms of the public accountants
01	88122	Activities of cost and management accountants
01	88123	Bookkeeping activities, including relevant data processing and tabulating activities
01	88140	Business and management consultancy activities
01	91108	South African revenue service (SARS)
01	9110E	Departments of state expenditure and finance
		Banking Sector Education and Training Authority (BANKSETA)
02	81110	Monetary intermediation
02	81121	Discount houses and commercial and other banking
02	81122	Building society activities
02	81900	Other financial intermediation n.e.c.
02	81910	Lease financing
02	83101	Securities dealings by banks
02	83102	Activities ancillary to financial mediation
		Chemical Industries Education and Training Authority (CHIETA)
03	11600	Production of organic fertilizer
03	33100	Manufacture of coke oven products
03	33200	Petroleum refineries/synthesisers
03	33300	Processing of nuclear fuel
03	33410	Manufacture of basic chemicals, except fertilizers and nitrogen compounds
03	33420	Manufacture of fertilizers and nitrogen compounds
03	33421	Manufacture raw materials and chemical compounds used in agriculture
03	33430	Manufacture of plastics in primary form and of synthetic rubber
03	33501	Chemically-based general household and personal care products
03	33502	Manufacture, sale and/or distribution of diversified speciality chemicals for industrial use
03	33520	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
03	33530	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
03	33541	Manufacture of soap and other cleaning compounds
03	33592	Manufacture of explosives and pyrotechnic products

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
03	34000	Manufacture of other non-metallic mineral products
03	34110	Manufacture of glass and glass products
03	34112	Manufacture of glass containers; glass kitchenware and tableware; scientific and laboratory glassware, clock and watch glasses and other glass products n.e.c.
03	36400	Manufacture of accumulators, primary cells and primary batteries
03	41210	Manufacture of industrial gases in compressed, liquefied or solid forms
03	61410	Wholesale trade in solid, liquid and gaseous fuels and related products
03	87140	Industrial research, e.g. fuel research
		Clothing, Textiles, Footwear and Leather Sector Education and Training Authority (TEXTILES)
04	31111	Preparatory activities in respect of animal fibres, including washing, combing and carding of wool
04	31120	Finishing of textiles
04	31210	Manufacture of made-up textile articles, except apparel
04	31220	Manufacture of carpets, rugs and mats
04	31230	Manufacture of cordage, rope, twine and netting
04	31290	Manufacture of other textiles n.e.c.
04	31300	Manufacture of knitted and crocheted fabrics and articles
04	31400	Manufacture of wearing apparel, except fur apparel
04	31500	Dressing and dyeing of fur; manufacture of artificial fur, fur apparel and other art
04	31610	Tanning and dressing of leather
04	31620	Manufacture of luggage, handbags and the like, saddlery and harness
04	31700	Manufacture of footwear
04	31701	Manufacture of footwear from material other than leather
04	99010	Washing and (dry-) cleaning of textiles and fur products
		Construction Education And Training Authority (CETA)
05	32222	Joinery and wood machining including manufacture and installation of timber and other building fixtures
05	32223	Kitchen cabinet making for customized requirements on-site
05	34211	Manufacture of tiles and sanitary ware
05	34220	Manufacture of refractory ceramic products
05	34221	Installation of refractory ceramic products
05	34231	Brickmaking
05	34250	Manufacture of articles of concrete, cement and plaster
05	34251	Manufacture of articles of concrete, cement and plaster including precast building and civil engineering products on-site and off-site
05	34261	Dimensional stone trades
05	50001	Contractor development
05	50100	Site preparation
05	50101	Excavation. Earth moving and tunneling
05	50102	Demolition of buildings and structures
05	50103	Shoring and piling
05	50201	Construction management and supervision
05	50202	Cutting, bending and fixing of reinforcing steel
05	50203	Manufacture and assembly of building related aluminium components and fixtures, including aluminium fenestration and skylight installation
05	50210	Construction of buildings
05	50211	Construction of homes
05	50212	Building construction and project management
05	50213	Timber construction

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
05	50219	Construction of other buildings
05	50220	Construction of civil engineering structures
05	50221	Construction and maintenance of water supply, sewage and storm water infrastructure
05	50230	Construction of other structures
05	50231	Plant operation
05	50232	Building installation, services and completion
05	50240	Construction by specialist trade contractors
05	50241	Carpentry
05	50242	Ceiling and partition erection
05	50243	Conservation, restoration and refurbishment of buildings, structures etc.
05	50244	Shuttering
05	50250	Structural steel and cladding contracting
05	50260	Construction, maintenance and repair of roads, runways, bridges, tunnels and related structures including draining and road services
05	50261	Road surfacing and repair; hot mix and cold mix asphalt manufacture; and bituminous slurry , bituminous emulsion and modified bituminous binder manufacture
05	50310	Plumbing
05	50330	Shopfitting
05	50340	Bricklaying
05	50350	Plastering, tiling and paving
05	50360	Fencing
05	50370	Glazing
05	50380	Scaffolding
05	50390	Other building installation n.e.c.
05	50410	Painting and decorating
05	50420	Roofing
05	50430	Floor covering
05	50490	Other building completion n.e.c.
05	50491	Waterproof contracting
05	88210	Architectural and engineering activities and related technical consultancy
05	88211	Consulting engineering activities
05	88212	Architectural activities
05	88213	Activities of quantity surveyors
05	88214	Activities of land surveyors
05	88216	Activities of non-registered architects, e.g. tracers and draughtsmen of plans for dwellings
05	8821C	Earth crust drilling
05	8821D	Landscape architecture
05	88222	Testing the strength of concrete
05	88913	Labour only contracting for building and construction
05	88914	Sub-contracting for building and construction
05	9130E	Town and regional planning
		Diplomacy, Intelligence, Defence, and Trade Education and Training Authority (DIDTETA)
06	91104	NIA National Intelligence Agency
06	91105	SASS South African Secret Services
06	91106	Department of foreign affairs
06	91107	Department of trade and industry
06	9110D	Department of defence

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
		Education, Training and Development Practices Sector Education and Training Authority (ETDP SETA)
07	87110	General research, e.g. CSIR
07	87132	Research and development
07	92001	Pre-primary education and activities of after-school centres
07	92002	Primary and secondary education
07	92004	Education by technical colleges and technical institutions
07	92005	Education by technikons
07	92006	Education by teachers' training colleges of education for further training
07	92007	Education by universities
07	92008	Education by correspondence and private vocational colleges
07	92009	Other educational services – own account teachers, motor vehicle driving schools/tutors and music, dancing and other art schools etc
07	9200A	NGOs involved in education
07	92010	Examination and assessment bodies
07	95121	Professional organizations in education
07	95200	Activities of trade unions
07	95920	Activities of political organisations
07	96310	Library and archives activities
07	96311	Provision and operation of libraries of all kinds
		Energy Sector Education And Training Authority (ESETA)
08	41111	Generation of energy
08	41112	Distribution of purchased electric energy only
08	41114	Generation of renewable energy
08	41115	Transmission of energy
08	41116	Project management, maintenance and operation of electrical generation, transmission and distribution, plants, networks and systems
08	41118	Marketing of electricity
08	41200	Manufacture of gas; distribution of gaseous fuels through mains
08	50222	Construction of pylons for electric transmission lines
08	50320	Electrical contracting
08	87141	Industrial research for electrical energy
		Food and Beverages Manufacturing Industry Sector Education and Training Authority (FOODBEV)
09	30100	Production, processing and preservation of meat, fish, fruit, vegetables, oils and fats
09	30110	Production, processing and preserving of meat and meat products
09	30112	Manufacture of prepared and preserved meat, including sausage; by-products (hides, bones etc)
09	30113	Production of lard and other edible fats
09	30120	Processing and preserving of fish and fish products
09	30121	Manufacture of canned, preserved and processed fish, crustaceans and similar foods (except soups)
09	30130	Processing and preserving of fruit and vegetables
09	30131	Manufacture of canned, preserved, processed and dehydrated fruit and vegetables (except soups), incl. Fruit juices, juice extracts and potato flour meal
09	30140	Manufacture of vegetable and animal oils and fats
09	30141	Manufacture of crude oil and oilseed cake and meal
09	30142	Manufacture of compound cooking fats, margarine and edible oils
09	30200	Manufacture of dairy products

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
09	30201	Processing of fresh milk (pasteurising, homogenising, sterilising and vitaminising)
09	30202	Manufacture of butter and cheese
09	30203	Manufacture of ice cream and other edible ice, whether or not containing cream or chocolate
09	30204	Manufacture of milk powder, condensed milk and other edible milk products, e.g. ghee
09	30312	Manufacture of breakfast foods
09	30401	Food preparation
09	30410	Manufacture of bakery products
09	30430	Manufacture of cocoa, chocolate and sugar confectionery
09	30440	Manufacture of macaroni, noodles, couscous and similar farinaceous products
09	30490	Manufacture of other food products n.e.c.
09	30491	Manufacture of coffee, coffee substitutes and tea
09	30492	Manufacture of nut foods
09	30499	Manufacture of spices, condiments, vinegar, yeast, egg products, soups and other food products n.e.c.
09	30500	Manufacture of beverages
09	30510	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials; manufacture of wine
09	30520	Manufacture of beer and other malt liquors and malt
09	30521	Breweries, except sorghum beer breweries
09	30522	Sorghum beer breweries
09	30523	Manufacture of malt
09	30530	Manufacture of soft drinks; production of mineral waters
09	30600	Manufacture of tobacco products
		Forest Industries Education and Training Authority (FIETA)
10	12101	Establishment
10	12102	Re-establishment
10	12103	Maintenance
10	12104	Fire protection, fire suppression, fire prevention
10	12105	Forest conservation
10	12106	Forest protection
10	12107	Forest management
10	12108	Forestry and tree nurseries
10	12201	Harvesting
10	12202	Road construction and maintenance
10	12203	Transport (short haul and long haul)
10	32101	Sawmilling and preserving of timber
10	32102	Saw doctoring
10	32103	Wet milling
10	32104	Lumber drying
10	32105	Lumber grading
10	32106	Dry milling
10	32107	Finger jointing and laminating
10	32108	Mill maintenance
10	32110	Charcoal
10	32111	Wattle extract manufacturing
10	32210	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board another panels and boards
10	32211	Fibreboard and chipboard products

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
10	32220	Manufacture of builders' carpentry and joinery
10	32221	Truss manufacturing
10	32291	Coffins (excluding the manufacture of coffins by funeral undertakers)
10	32293	Match manufacturing
10	32294	Pallets and bulk bins
10	32299	Other articles of wood, cork, straw and plaiting materials, including woodcarving and woodturning
10	32310	Manufacture of pulp, paper and paperboard
10	39103	Manufacture of furniture made predominantly of materials other than metal, plastic or concrete
10	39105	Furnishing of ships
10	39106	Cane furniture
10	39107	Bedding
10	39108	Curtaining
10	39110	Caravan furniture
10	87144	Forest research
		Health and Welfare Sector Education and Training Authority (HWSETA)
11	33531	Traditional healing services
11	37410	Manufacture of medical and surgical equipment and orthopaedic appliances
11	37411	Orthopaedic appliances
11	62312	Retail of prescribed medicines and pharmaceutical products by registered / licensed pharmacy
11	82132	Medical aid schemes
11	87000	Research and development
11	87130	Medical and veterinary research
11	87131	Sa medical research council
11	87200	Research and experimental development on social sciences and humanities
11	88221	Biomedical engineering
11	88915	Health professionals employment agencies
11	93101	Universities, specialist pharmaceutical and drug information services
11	93102	Public and private rehabilitation
11	93103	Other services including local government, mines and industry
11	93104	Ancillary health care services
11	93105	Residential care facilities
11	93106	Rehabilitation services
11	93107	Environmental and occupational health and safety services
11	93108	Health maintenance organizations
11	93110	Hospital activities
11	9311A	Defence force hospitals
11	9311B	Private hospitals
11	9311C	Mine hospitals
11	9311D	Company owned hospitals
11	9311E	Hospice care facilities
11	9312A	Public sector doctors
11	9312B	Private sector doctors
11	9312C	General and specialist practice
11	9312D	Industry based doctors
11	9312E	Doctors in charitable organisations
11	9312F	Paediatrics

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
11	9312G	Public service dentists
11	9312H	Private sector dentists
11	9312I	Oral hygienists
11	9312J	Dental therapists
11	9312K	Dental laboratories
11	93190	Other human health activities
11	93192	Clinics and related health care services
11	93193	Nursing services
11	93199	Other health services
11	9319A	Public sector emergency services
11	9319C	State services
11	9319D	Public hospitals and clinics
11	9319E	Community services
11	9319F	Private hospitals and clinics
11	9319M	Optical and optometric services
11	9319N	Dietetics and nutritional services
11	9319O	Hearing and audiometric services
11	9319P	Complementary health services
11	9319Q	Laboratory services
11	9319S	Ambulance services
11	9319T	Blood transfusion
11	9319U	Psychological and psychometric testing
11	93200	Veterinary activities
11	93300	Social work activities
11	93301	Public sector
11	93302	Hospices
11	93303	Development and social services
11	9391W	NGOs involved in health work
11	94000	Other community, social and personal service activities
		INFORMATION SYSTEMS, ELECTRONICS AND TELECOMMUNICATION TECHNOLOGIES (ISETT)
12	75200	Telecommunication
12	75201	Telegraph
12	75202	Television and radio signal distribution
12	75203	Cable TV services
12	75204	Telephone
12	75205	Radiotelephone
12	86001	Prepacked software
12	86002	Computer integrated design
12	86003	Computer facilities management
12	86004	Computer maintenance and repairs
12	86005	Computer rental and leasing
12	86006	Computer programming
12	86007	Computer related activities
12	86008	Call centre and customer relationship management system development
12	87142	Research and development of electronic equipment and systems
12	87143	Import and product integration of pre-manufactured electronic it and telecommunications equipment
12	96131	Providing radio and television transmission signals
		Insurance Sector Education and Training Authority (INSETA)

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
13	81901	Unit trusts
13	81902	Risk management
13	82100	Insurance and pension funding, except compulsory social security
13	82110	Life insurance
13	82120	Pension funding
13	82131	Health care benefits administration
13	82191	Short term insurance
13	82192	Funeral insurance
13	82193	Reinsurance
13	83000	Activities auxiliary to financial intermediation
		Local Government, Water and related Services Sector Education and Training Authority (LGWSETA)
14	30101	Production, processing and preservation of meat products by local governments
14	41110	Production, collection and distribution of electricity
14	41117	Generation of electric energy by local governments
14	41300	Steam and hot water supply
14	42000	Collection, purification and distribution of water
14	50223	Construction of pylons for electric transmission lines by local governments
14	62520	Retail trade via stalls and markets
14	71213	Urban, suburban and inter-urban bus and coach passenger lines, operated by local government
14	71220	Other non-scheduled passenger land transport
14	74132	Salvaging of distressed vessels and cargoes
14	74133	Maintenance and operation of harbour works, lighthouses, etc., pilotage
14	74134	Operation of airports, flying fields and air navigation facilities
14	88217	Roads
14	88218	Municipal public works functions (specifically assigned)
14	88219	Municipal fencing and fences
14	8821A	Municipal roads
14	8821B	Street lighting
14	88930	Building and industrial plant cleaning activities
14	91200	Regional services council activities
14	91300	Local authority activities
14	91301	Metro police
14	91302	Traffic management / law enforcement
14	91303	Air pollution
14	91304	Municipal planning
14	91305	Trading regulations
14	91306	Billboards and the display of advertisements in public places
14	91307	Control of public nuisances
14	91308	Control of undertakings that sell liquor to the public
14	91309	Licensing of dogs
14	9130A	Licensing and control of undertakings that sell food to the public
14	9130B	Noise pollution
14	9130C	Street trading
14	9130F	Land use planning
14	9200B	Pre-primary education and activities of after school centres by local authorities
14	93304	Social work in local governments
14	94001	Refuse and sanitation
14	94002	Health and community services

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
14	94003	Water and sanitation services (portable water supply, domestic waste water and sewage systems)
14	94005	Other community work in local governments
14	96001	Recreational, cultural and sporting activities by local governments
14	96191	Beaches and amusement facilities and fairs
14	96192	Pounds
14	96193	Public places
14	96313	Provision and operation of libraries of all kinds by local governments
14	96321	Museum activities and preservation of historical sites and buildings by local governments
14	96331	Parks and gardens
14	96332	Zoos
14	96414	Local sports facilities
14	96493	Municipal parks
14	99001	Building regulations
14	99031	Cemeteries
14	99032	Facilities for the accommodation, care and burial of animals
		Media, Advertising, Publishing, Printing and Packaging (MAPPP)
15	09003	Production of craft art
15	09004	Production of traditional art
15	09005	Production of designer goods
15	09006	Production of functional wares
15	09007	Production of souvenirs
15	32320	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
15	32322	Manufacture of containers of paper and paperboard
15	32391	Stationery
15	32392	Books and stationery
15	32393	Printing and embossing of stationery and labels
15	32410	Publishing of books, brochures, musical books and other publications
15	32420	Publishing of newspapers, journals and periodicals
15	32430	Publishing of recorded media
15	32490	Other publishing
15	32510	Printing
15	32520	Service activities related to printing
15	32600	Reproduction of recorded media
15	35591	Manufacture of metal containers, e.g. cans and tins
15	36504	Design, manufacture and display of illuminated signs and advertising displays
15	88310	Advertising
15	88311	Activities of advertising agents
15	88313	Commercial design
15	88940	Photographic activities
15	88950	Packaging activities
15	88993	Stenographic, duplicating, addressing, mailing list and similar activities
15	8899B	Duplicating / photocopying in copy shops
15	96110	Motion picture and video production and distribution
15	96112	Related activities - film and tape renting to other industries, booking, delivery and storage
15	96113	Film and video reproduction
15	96123	Bioscope cafes

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
15	96132	Production and broadcast of radio and television broadcast content
15	96140	Dramatic arts, music and other arts activities
15	96141	Activities of artists and entertainers
15	96142	Activities of theatre and entertainment technicians
15	96143	Production of 'live' theatrical and artistic events
15	96144	Activities of arts councils and other related institutions
15	96190	Other entertainment activities n.e.c.
15	96200	News agency activities
15	96492	The activities of casting for motion pictures, television and theatre productions.
		Mining Qualifications Authority (MQA)
16	21000	Mining of coal and lignite
16	22100	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction except surveying
16	23000	Mining of gold and uranium ore
16	23001	Thin tabular operations
16	23002	Thick tabular operations
16	23003	Massive mining operations
16	24000	Mining of metal ores, except gold and uranium
16	24100	Mining of iron ore
16	24200	Mining of non-ferrous metal ores, except gold and uranium
16	25000	Other mining and quarrying
16	25101	Quarrying/dimension stone operations
16	25102	Open cast/strip mining operations
16	25103	Open pit operations
16	25201	Marine mining operations
16	25202	Coastal mining operations
16	25320	Extraction and evaporation of salt
16	25391	Mining of precious and semi-precious stones, except diamonds
16	29000	Service activities incidental to mining of minerals
16	34240	Manufacture of cement, lime and plaster
16	39210	Manufacture of jewellery and related articles
16	39211	Jewellery and related articles composed of precious metals, precious and semi-precious stones and pearls
16	39219	Other precious and semi-precious stone cutting and polishing
		Manufacturing, Engineering and Related Services Education and Training Authority (MERSETA)
17	33711	Manufacture of tyres and tubes
17	33712	Rebuilding and retreading of tyres
17	33790	Manufacture of other rubber products
17	33791	Calendaring
17	33792	Compounding
17	33801	Injection moulding
17	33802	Blow moulding
17	33803	Extrusion
17	33804	Plastics processes
17	35101	Basic iron and steel industries, except steel pipe and tube mills
17	35102	Steel pipe and tube mills
17	35201	Refining of precious metals, e.g. gold, silver, platinum
17	35202	Manufacture of primary non-ferrous metal products, excluding precious

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
		metals
17	35310	Casting of iron and steel
17	35320	Casting of non-ferrous metals
17	35411	Manufacture of metal structures or parts thereof
17	35419	Other structural metal products, e.g. metal doors, windows and gates
17	35420	Manufacture of tanks, reservoirs and similar containers of metal
17	35430	Manufacture of steam generators, except central heating hot water boilers
17	35510	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
17	35520	Treatment and coating of metals; general mechanical engineering on a fee or contract
17	35521	Treating and coating of metals
17	35522	General mechanical engineering on a fee or contract basis
17	35530	Manufacture of cutlery, hand tools and general hardware
17	35592	Manufacture of cables and wire products
17	35593	Manufacture of springs (all types)
17	35594	Manufacture of metal fasteners
17	35599	Manufacture of other metal products n.e.c.
17	35610	Manufacture of engines and turbines, except aircraft, vehicle and motor cycle engine
17	35620	Manufacture of pumps, compressors, taps and valves
17	35630	Manufacture of bearings, gears, gearing and driving elements
17	35640	Manufacture of ovens, furnaces and furnace burners
17	35650	Manufacture of lifting and handling equipment
17	35690	Manufacture of other general purpose machinery
17	35691	Air conditioning and refrigeration equipment, and its design and installation
17	35710	Manufacture of agricultural and forestry machinery
17	35720	Manufacture of machine tools
17	35730	Manufacture of machinery for metallurgy
17	35740	Manufacture of machinery for mining, quarrying and construction
17	35750	Manufacture of machinery for food, beverage and tobacco processing
17	35760	Manufacture of machinery for textile, apparel and leather production
17	35770	Manufacture of weapons and ammunition
17	35780	Manufacture and installation of pneumatic and hydraulic systems
17	35800	Manufacture of household appliances n.e.c.
17	35900	Manufacture of office, accounting and computing machinery
17	36100	Manufacture of electric motors, generators and transformers
17	36200	Manufacture of electricity distribution and control apparatus
17	36300	Manufacture of insulated wire and cable
17	36501	Manufacture of electric bulbs and fluorescent tubes
17	36502	Manufacture of illuminated signs and advertising displays
17	36600	Manufacture of other electrical equipment n.e.c.
17	37100	Manufacture of electronic valves and tubes and other electronic components
17	37200	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
17	37300	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
17	37420	Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes except industrial process control equipment
17	37430	Manufacture of industrial process control equipment
17	37500	Manufacture of optical instruments and photographic equipment
17	38000	Manufacture of transport equipment

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
17	38100	Manufacture of motor vehicles
17	38101	Manufacture and assembly of motor vehicles
17	38200	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
17	38300	Manufacture of parts and accessories for motor vehicles and their engines
17	38301	Manufacture of radiators
17	38302	Activities of specialised automotive engineering workshops working primarily for the motor trade
17	38309	Manufacture of other motor vehicle parts and accessories
17	38410	Building and repairing of ships
17	38420	Building and repairing of pleasure and sporting boats
17	38500	Manufacture of railway and tramway locomotives and rolling stock
17	38600	Manufacture of aircraft and spacecraft
17	38710	Manufacture of motor cycles
17	38720	Manufacture of bicycles and invalid carriages
17	38790	Manufacture of other transport equipment n.e.c.
17	39001	Rotational moulding
17	39002	Dip coating
17	39003	Compression moulding
17	39004	Cast moulding
17	39101	Manufacture of furniture made predominantly of metal
17	39102	Manufacture of furniture made predominantly of plastic materials
17	39521	Recycling of plastic materials
17	61400	Wholesale trade in non-agricultural intermediate products, waste and scrap
17	61490	Wholesale trade in other intermediate products, waste and scrap
17	63121	Retail sale of new motor vehicles
17	63201	General repairs
17	63202	Electrical repairs
17	63203	Radiator repairs
17	63204	Body repairs
17	63205	Sale, service, fitting, maintenance and repair of new and used cars
17	63209	Other maintenance and repairs n.e.c.
17	63312	Sale, service and fitting of car accessories
17	63313	Sale of used parts and accessories from metal scrapyards
17	63314	Sale fitting and service of new and used tyres
17	63320	Sale of used parts and accessories
17	63402	Sale, service, fitting, maintenance and repair of new and used motor cycles
17	63500	Retail sale of automotive fuel
17	88201	Precision engineering

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
		Police, Private Security, Legal and Correctional Services Sector SETA (POSLECSSETA)
19	88110	Legal activities
19	88920	Investigation and security activities
19	9110A	Policing
19	9110B	Correctional services

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
19	9110C	Justice
		Primary Agriculture Education And Training Authority (PAETA)
20	11110	Growing of cereals and other crops n.e.c.
20	11120	Growing of vegetables, horticultural specialties and nursery products
20	11130	Growing of fruit, nuts, beverage and spice crops
20	11210	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
20	11300	Growing of crops combined with farming of animals (mixed farming)
20	11400	Agricultural and animal husbandry services, except veterinary activities
20	12109	Growing of trees as second crop by farmers
20	13000	Fishing, operation of fish hatcheries and fish farms
20	87120	Agricultural and livestock research
		Public Service Sector Education and Training Authority (PSETA)
21	91101	Government departments
21	91102	Provincial administrations
21	9110F	Parastatals n.e.c.
		Sector Education And Training Authority For Secondary Agriculture (SETASA)
22	11140	Seed production and marketing
22	11220	Other animal farming; production of animal products n.e.c.
22	30111	Slaughtering, dressing and packing of livestock, including poultry and small game for meat
22	30114	Poultry and egg production
22	30115	Production, sale and marketing of agricultural by-products (eg. bones, hides)
22	3011B	Grading, ginning and packaging of wool and cotton raw material
22	30132	Fruit packed in cartons, fruit juice concentrate drummed and fruit juice in container ready for human consumption
22	30300	Manufacture of grain mill products, starches and starch products and prepared animal feeds
22	30311	Manufacture of flour and grain mill products, including rice and vegetable milling; grain mill residues
22	30313	Handling and storage of grain
22	30330	Manufacture of prepared animal feeds
22	30331	Manufacture of pet foods
22	30332	Manufacture of starches and starch products
22	30420	Manufacture of sugar, including golden syrup and castor sugar
22	30493	Growing and marketing of coffee and tea
22	61210	Wholesale trade in agricultural raw materials and livestock
22	61502	Wholesale & retail trade in agricultural machinery
22	62111	Sale and distribution of agricultural raw materials and other farming inputs
22	62208	Processing and despatching of tobacco
22	74136	Transport of livestock as supporting activity
22	99003	Pest control
		Services Sector Education and Training Authority (SERVICES)
23	09001	Marketing services
23	09002	Marketing communications
23	34260	Cutting, shaping and finishing of stone

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
23	50500	Renting of construction or demolition equipment with operators
23	75110	National postal activities
23	75111	Banking via post office
23	84000	Real estate activities
23	84100	Real estate activities with own or leased property
23	84200	Real estate activities on a fee or contract basis
23	85000	Renting of machinery and equipment, without operator and of personal and household
23	85200	Renting of other machinery and equipment
23	85300	Renting of personal and household goods n.e.c.
23	88000	Other business activities
23	88130	Market research and public opinion polling
23	88141	General consulting services
23	88900	Business activities n.e.c.
23	88910	Labour recruitment and provision of staff
23	95120	Activities of professional organisations
23	96490	Other recreational activities
23	99000	Other service activities
23	99002	General cleaning
23	99022	Ladies' hairdressing
23	99023	Men's and ladies' hairdressing
23	99024	Beauty treatment
23	99030	Funeral and related activities
23	99033	Coffin making by funeral enterprises
23	99034	Manufacture of funeral and tombstones
23	99090	Other service activities n.e.c.
		Tourism and Hospitality Education and Training Authority (THETA)
25	11520	Hunting and trapping, including related services
25	64101	Hotels, motels, boatels and inns registered with the SA tourism board
25	64102	Caravan parks and camping sites
25	64103	Guest houses and guest farms
25	64104	Hotels, motels, boatels and inns not registered with the SA tourism board
25	64105	Bed and breakfast
25	64201	Restaurants or tearooms with liquor license
25	64202	Restaurants or tearooms without liquor license
25	64203	Take-away counters
25	64204	Caterers
25	64205	Take-away restaurants
25	64206	Fast food establishments
25	64209	Other catering services n.e.c.
25	71222	Safaris and sightseeing bus tours
25	73002	Inbound international flights
25	74140	Travel agency and related activities
25	84111	Time sharing
25	85110	Renting of land transport equipment
25	8899A	Event and conference management
25	96000	Recreational, cultural and sporting activities
25	96195	Operation & management of convention centres
25	96320	Museum activities and preservation of historical sites and buildings
25	96322	Provision and operation of monuments and historical sites

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
25	96333	Game parks
25	96334	Activities of conservation bodies
25	96410	Sporting activities
25	96411	Operation of sporting facilities and clubs
25	96412	Operation of sport and games schools
25	96413	Promotion of sporting events and activities
25	96415	Operation of horse racing events and clubs
25	96491	The operation and management of recreation parks and beaches, fairs and shows of a recreational nature and recreational transport activities
25	96494	Gambling, licensed casinos and the national lottery
		Transport Education and Training Authority (TETA)
26	13100	Ocean and coastal fishing
26	71112	Railway commuter services
26	71200	Other land transport
26	71211	Urban, suburban and inter-urban bus and coach passenger lines
26	71212	School buses
26	71221	Taxis
26	71230	Freight transport by road
26	71232	Freight forwarding and clearing
26	71300	Transport via pipelines
26	72000	Water transport
26	72111	Coastal shipping
26	72112	Ocean shipping
26	72200	Inland water transport
26	73000	Air transport
26	73001	Civil aviation
26	74110	Cargo handling
26	74120	Storage and warehousing
26	94004	Waste management
		Wholesale & Retail Sector Education And Training Authority (W&RSETA)
27	61000	Wholesale and commission trade, except of motor vehicles and motor cycles
27	61100	Wholesale trade on a fee or contract basis
27	61220	Wholesale trade in food, beverages and tobacco
27	61310	Wholesale trade in textiles, clothing and footwear
27	61391	Wholesale trade in household furniture requisites and appliances
27	61392	Wholesale trade in books and stationery
27	61393	Wholesale trade in precious stones, jewellery and silverware
27	61394	Wholesale trade in pharmaceuticals, toiletries and medical equipment
27	61420	Wholesale trade in metal and metal ores
27	61430	Wholesale trade in construction materials, hardware, plumbing and heating equipment
27	61501	Office machinery and equipment including computers
27	61509	Other machinery
27	61901	General wholesale trade
27	61909	Other wholesale trade n.e.c.
27	62000	Retail trade, except of motor vehicles and motor cycles; repair of personal and household goods
27	62110	Retail trade in non-specialised stores with food, beverages and tobacco predominating

SETA CODE	CHAMBER ACTIVITY (SIC) CODE	MAIN ACTIVITY DESCRIPTION
27	62190	Other retail trade in non-specialised stores
27	62201	Retail trade in fresh fruit and vegetables
27	62202	Retail trade in meat and meat products
27	62203	Retail trade in bakery products
27	62204	Retail trade in beverages (bottle stores)
27	62209	Other retail trade in food, beverages and tobacco n.e.c.
27	62311	Retail of non-prescribed medicines and pharmaceutical products other than by pharmacists
27	62321	Retail trade in men's and boys' clothing
27	62322	Retail trade in ladies' and girls' clothing
27	62323	Retail trade by general outfitters and by dealers in piec2000-04-03e goods, textiles, leather and travel accessories
27	62324	Retail trade in shoes
27	62330	Retail trade in household furniture appliances, articles and equipment
27	62340	Retail trade in hardware, paints and glass
27	62391	Retail trade in reading matter and stationery
27	62392	Retail trade in jewellery, watches and clocks
27	62393	Retail trade in sports goods and entertainment requisites
27	62399	Retail trade by other specialised stores
27	62400	Retail trade in second-hand goods in stores
27	63122	Retail sale of used motor vehicles
27	63310	Sale of new parts and accessories
27	63311	Sale of tyres

SETA's CONTACT INFORMATION

01 FASSET - Financial and Accounting Services

Ms.Tumi Dube



(011) 476-8570



(011) 476-5756



fasset@fasset.org.za



P.O. BOX 6801, CRESTA, 2118



Block A, 306 3rd Floor, Eva Office Park, Cnr. Beyers Naude & Judges Avenue, Blackheath, JHB

02 BANKSETA – Banking Sector Education and Training Authority

Sandra Dunn



(011) 805-9661



(011) 805-8348



SandraD@bankseta.org.za



P.O. Box 11678, Vorna Valley, 1686



Block 6, Thornhill Office Park, 94 Bekker Road, Midrand

03 CHIETA - Chemical Industries Education and Training Authority

Derek Poe



(011) 726-4026



(011) 726-7777



dpoe@chieta.org.za



P.O. Box 961, Auckland Park, 2006



No. 2 Clamart Road, Richmond, JHB

04 TEXTILES - Clothing, Textiles, Footwear and Leather Sector Education and Training Authority

Mr David Bowen



(031) 702-4482



(031) 702-4113

titb@mweb.co.za

P.O. Box 935 Pinetown, 3600

3rd floor, Umdoni Centre, 28 Crompton St, Pinetown, 3610

05 CETA - Construction Education and Training Authority

Themba Dlamini (CEO)



(011) 265-5900



(011) 265-5924/5925/ or (011) 312-1747

themba@ceta.org.za

Box 1955, Halfway House, 1685

2nd Floor, Unit 5, Momentum Business Park, Main Road, Midrand 1685

06 DIDTETA – Diplomacy, Intelligence, Defence and Trade & Industry Sector Education and Training Authority

Col SWB Walters



(012) 663-6983



(012) 663-4878

wolstes@global.co.zaC/o Dept. of Defence, Private Bag X159, Pretoria, 0001



Krygkor Building (next to Pietersburg highway) Pretoria

07

ETDP SETA - Education, Training and Development Practices Sector Education and Training Authority

Ms Debbie Machard



(011) 807-5621



(011) 807-7490



debbiem@etdpseta.org.za



P.O. Box 5734, Rivonia, 2128



Tuscany Office Park, Building 10, Coombe Palce, Rivonia, 2128

08

ESETA - Energy Sector Education and Training Authority

Mr. Andy Mashaile



(011) 838-0117



(011) 838-0119



eseta.tn@mweb.co.za



P.O. Box 5983, Johannesburg, 2001



35 Prichard Street, 1066 Building, 19th Floor, Johannesburg

09 FOODBEV - Food and Beverages Manufacturing Industry Sector Education and Training Authority

Liezl Gerryts



(011) 802-1216



(011) 802-1518

Liezl@foodbev.co.za

P.O. Box 245, Gallo Manor, 2052

The Woodlands, Building 23, 2nd Floor, Woodlands Drive, or Western Services Road, Woodmeed, 2052

10 FIETA - Forest Industries Sector Education and Training Authority

Shereen govender



(011) 712-0600



(011) 712-0601 / 082 461 1425

Mail@fieta.org.za

P.O. Box 8407, Braamfontein, 2000

7th Floor, Rennies House, 19 Ameshoff St, Braamfontein, 2017

11 HWSETA - Health and Welfare Sector Education and Training Authority

Bernard Joseph



(011) 880 8666



(011) 447 2067

bernardj@hwseta.org.za

P.O. Box 2467, Houghton, 2041

52 Clenhoven, Melrose, JHB, 2096

12 ISETT - Information Systems, Electronics and Telecommunications Technologies

Georgina Lefifi



(011) 805-5115



(011) 805-6833

georgina.lefifi@isett.org.za

P.O.Box 5585 Halfway House 1685



400 16th Street Halfway House

13 INSETA - Insurance Sector Education and Training Authority

Kim van Niekerk



(011) 484-0722



(011) 484-0862

dovetail@netactive.co.za

P.O. Box 32035, Braamfontein, 2017



Oakhurst, 11 St Andrews Rd, Parktown, 2193

14 LGWSETA - Local Government, Water and Related Services Sector Education and Training Authority

Mr Sedick Jappie

(011)
082-651-3712

456-8579



(011) 450-4948

sedickj@lgwseta.co.za

P.O.Box 1964, Bedfordview 2008



20 Skeen Boulevard, Bedfordview, 2008

15 MAPPP - Media, Advertising, Publishing, Printing and Packaging

Dr Dave Thomas (CEO)



(021) 949-1463



(021) 949-1468



thomas@mappp-seta.co.za



P.O. Box 2847, Bellville, 7535



Sanlam Building, Cnr Voortrekker Rd & Rhos St, Bellville, 7530

16 MQA – Mining Qualifications Authority

Helen Brown



(011) 403-7946



(011) 403-8417



HelenB@mqa.org.za



Private Bag X66, Braamfontein, 2017



33 Hoofd Street, 4thFloor, Forum 2, Braampark, Braamfontein, 2001

17 MERSETA – Manufacturing, Engineering and Related Services Education and Training Authority

Marisa Banham



(011) 834-4381



(011) 834-4577



mbanham@meietb.org.za



P.O. Box 61826, Marshalltown, 2107



Metal Industries House, 6th Floor, 42 Anderson St, Johannesburg, 2001

19 POSLECSETA – Police, Private Security, Legal and Correctional Services

Roshini Pillay



(011) 805-0084



(011) 805-6630



rpilay@poslecseta.org.za



P.O. Box 8657, Johannesburg, 2000



3rd Level (2nd Floor), Gallagher House East Wing, Midrand

20 PAETA - Primary Agriculture Education and Training Authority

Machiel van Niekerk



(012) 325-1655



(012) 325-1677



machiel.vn@agri.co.za



P.O. Box 26024, Arcadia, 0007



2nd Floor, POTATO HOUSE, 529 Belvedere Street, Arcadia, Pretoria

21 PSETA – Public Services Sector Education and Training Authority

Desiree Sipos



(012) 314-7577



(012) 314-7261



Desiree_s@dpsapwv.gov.za



Private Bag X 916, Pretoria, 0001



Transvaal House, cnr. Vermeulen & Van der Walt Streets, Pretoria

22 SETASA - Secondary Agriculture Sector Education and Training Authority

Mr GW Leith



(012) 365-2827



(012) 348-1445



info@setasa.co.za



Private Bag X20003, Garsfontein, 0042



91 Glenwood Road, Lynnwood Glen, Pretoria, 0081

23 SERVICES - Services Sector Education and Training Authority

Merle Clark / Leanne Chetty



(011) 482-1520



(011) 482-2245



MerleC@serviceseta.org.za



P.O. Box 3322, Houghton, 2040



14 Sherbourne Rd, Parktown, 2193

25 THETA – Tourism and Hospitality Education and Training Authority

Susan Unsworth



(011) 803-6010



(011) 803-6702



wayneuns@iafrica.com



P.O. Box 1329, Rivonia, 2128



HITB 38, Homestead Rd Rivonia, 2128

26 TETA - Transport Education and Training Authority

Gary De la Rue



(011) 781-1280



(011) 781-0020



garry@teta26.co.za



P.O. Box 1283, Joubert Park, 2044
P/Bag X10016 Randburg, 2125



2nd Floor, 344 Pretorius Street, Randburg

27 W&RSETA - Wholesale and Retail Sector Education and Training Authority

Mokopi Mokotedi



(012) 452 9200



(012) 452 9229



mmokotedi@wrseta.org.za



P.O. Box 2176, Brooklyn, 0075



Deloitte & Touche Brooklyn House 315 Bronkhorst Street Brooklyn Pretoria
