

Full Length Research Paper

The constraints SMMES experience whilst attempting to recover skills levies from the W&RSETA in South Africa

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This paper adds to the current database factors that impacts Small, Medium and Micro-sized Enterprises (SMMEs) in South Africa, by exploring the specific barriers or constraints that the SMME may experience whilst attempting to recover their skills levies from the Wholesale and Retail Sector Education and Training Authority (W&RSETA). In 2007 it is estimated that 4,005 of the 8,269 levy paying SMMEs put the levy grant system to use. As a result, the W&RSETA may fail to meet National Skills Development Strategy phase two (NSDS II) targets developed within the scope of the Skills Development Act (SDA) of 1999 (South Africa, Department of Labour, 2007). This perspective is addressed by providing a background to skills levy paying SMMEs within the W&RSETA, as well as a discussion of the internal and external factors that may pose as a barrier to the SMME whilst attempting to recover its skills levies from the W&RSETA. Furthermore, an overview of the research design and methodology as well as an analysis of the findings and corresponding recommendations is included.

Key words: Small, medium and micro-sized enterprises, wholesale and retail sector education and training authority, skills development.

INTRODUCTION

Skills development legislation was introduced in South Africa (SA) to address the previous disparities in education and training. Prior to 1994, there was discrimination in the allocation of resources, unequal distribution of resources, inadequate resources, unfavourable educational environment (unstable family life, inadequate living conditions, no job prospects) and a failure to supply the skills needed by the South African economy (Barker, 2007). Evidence of this discriminatory system shows an unstructured small business sector with little or no investment in human resources (Alam 2009; Grobler, Warnich, Carrell, Elbert and Hatfield, 2011:376). The consequence is limited survival or growth of the business and the maintenance of a system of inequity (South Africa, 1995). Further evidence of this discriminatory system is reflected in the inheritance of big business domination, constrained competition and the unequal distribution of income and wealth (South Africa, 1995; Maas and Herrington, 2007). The result is seen in the

imbalances between larger and smaller companies. In an attempt to address these disparities, the South African Government introduced various skills development legislation. The SDLA of 1999 established the introduction of skills levies, which stipulated that all companies with an annual payroll in excess of R 500 000 would be required to pay skills levies to the South African Revenue Service (SARS). SARS then distributes the funds to the relevant Sector Education and Training Authority (SETA). The company would then have the option of recovering up to seventy percent of its skills levies, provided it had implemented various skills development and training initiatives throughout the year. While larger companies may be more attuned in terms of recovering these levies, SMMEs may experience difficulties in doing so. Where a SMME may be defined as a business employing less than 200 employees, is registered with SARS and meets other formal requirements. These difficulties experienced by the SMME in grant recovery may be due to various internal or external constraints.

In 2007 there were 9, 540 companies within the wholesale and retail sector paying skills levies, of which 8, 269 have been identified as levy paying SMMEs in the

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sector with 4,005 of these levy paying SMMEs putting the levy grant system to use and benefiting from W&RSETA interventions and support (Department of Labour, South Africa, 2007). This low participation rate of the SMME's utilisation of the SETA grant system is in line with Tustin's (2003) findings that only one in every five SMMEs has a future skills development plan in place, while only 10% maintains training records. The low participation of the SMME's in the grant recovery system may result in the W&RSETA failing to meet NSDS II targets (South Africa, Department of Labour, 2007). The NSDS II targets requires 60% of medium firm's employment equity targets are to be supported by skills development and at least 40% of small levy paying firms are to be supported and the impact thereof measured (South Africa, Department of Labour, 2007).

Research problem

The main problem that this study will address is that while the SMME has the option of recovering up to 70% of their skills levy, many fail to recover these levies. This failure could be attributed to internal or external factors constraining the SMME from doing so. The key question is: What barriers and/or constraints do levy paying SMMEs experience whilst attempting to recover skills levies from the W&RSETA?

Research objective

The main objective of this research study was to determine the barriers and/or constraints that levy paying SMMEs experience whilst attempting to recover skills levies from the W&RSETA.

METHODOLOGY

Purposive sampling was used to elicit the responses of 20 stakeholders involved with SMMEs in the W&RSETA. Data was gathered by means of telephonic, as well as face-to-face semi-structured interviews conducted with ten SMMEs and ten assistants to SMMEs. Prior to the conduction of the interviews, the semi-structured interview schedule was piloted by forwarding a draft of the interview schedule to a SMME owner as well as a skill development facilitator (SDF). The data gathered was subsequently analysed within the context of twenty stakeholders by means of a Microsoft Excel package and presented in a descriptive study that included both qualitative and quantitative components. The main motivation for this selection of research design is that, previous literature had predominantly focused on the general constraints of SMMEs, thus neglecting to investigate the day-to-day happenings within the SMME. The selected research design would ultimately investigate the day-to-day happenings within the SMME as key stakeholders, such as SMME owners were interviewed.

Significance of the research

This research would be a pilot study that would provide a basis for

a future study which may seek to provide practical recommendations to policy makers both in government and the private sector, in terms of assisting levy paying SMMEs within the W&RSETA to recover their skills levies. The research ultimately illustrates the external and internal constraints that SMMEs experience whilst attempting to recover skills levies from the W&RSETA. The W&RSETA would benefit from the study as it would be better equipped to meet the NSDS target of ensuring that skills development takes place in at least 40% of levy paying SMMEs as projects would be tailored to meet the specific needs of the SMME. Considering that the W&RSETA projects would be tailored to the SMME's needs, the study would also be beneficial to SMMEs as it would assist them in the enhanced implementation of skills development initiatives. Accordingly, the overall skills levels within the SMME would improve which could lead to increased productivity of the business. The researcher may also provide a practical guideline to the small business sector in terms of recovering skills levies from the W&RSETA.

BACKGROUND TO SMALL MEDIUM AND MICRO SIZED ENTERPRISES (SMMEs) AND SKILLS LEVIES

Skill development in South Africa: A conceptual framework

The global aim with education is to develop the individual to become a productive role player in the society (Alam, et al., 2010:1202). The historical development of the education system in South Africa has contributed to a partly successful economy and workforce. This system (before 1994), based on the British educational system, did not provide effective education and training for all and created a developed and under developed workforce (Grobler et al., 2011:377). Skills development through education and training has always been the most powerful lever for improving both individual opportunity, and institutional as well as national competitiveness (Alam, 2009b:890; Alam, Hoque, Rout and Priyadarshani, 2010:770; Nel, Van Dyk, Haasbroek, Schultz, Sono and Werner 2004:393). Education in South Africa underwent transformation since democratisation in 1994. These changes have attracted considerable amounts of expenses on education. Unfortunately, the results of much of the investment in skills training have been disappointing. It was discovered that the traditional training institutions proved too limited in meeting the broad skills needs (Grobler et al., 2011:379). It was clear that the State could not supply the necessary system due to a lack of infrastructure and financial resources. The Private sector, and specifically the business sector, was made partly responsible for uplifting and developing education. The South African government took the initiative in the design of a national levy-grant scheme when it introduced the Skills Development Levies Act (1999). The Act establishes a compulsory levy scheme (from employers) for the purpose of funding education and training for, specifically, those that did not had the privilege to be officially trained. This responsibility was given to sectors in the industry. Sector Education and Training Authorities (SETAs) was established for the

management, collection and disbursement of levy funds (Grobler et al., 2011:289). The levies had to be paid by employers to the SETAs. When training is given to employees by employers, some of these costs could be claimed back by the employers.

The importance of the SMMEs sector and skills development

The development of the small business sector is seen as an important means to: generate employment and more equitable income distribution; to increase competition; exploit niche markets (both nationally and internationally); enhance productivity and technical change; and through all this stimulate economic development (South Africa, 1995; Maas and Herrington, 2007). Considering that the small business sector is said to generate employment, increase competition and stimulate economic development, concentrating on the sector is of grave importance (Alam, 2009b). If the sector is given the appropriate support and assistance, then evidence of success will be seen in a decreased unemployment rate; a more equitable income distribution; increased globalisation; and a stimulated economy over a period of time.

Van Rooyen (2005) adds that skills shortages remain one of the biggest challenges in South Africa as it leads to a loss in foreign investment; low productivity; and an increase in unemployment levels. Thus, in order for South Africa to compete globally, attract investment, eradicate poverty and enable individuals and communities to grow, the previous education system had to undergo a transformation process which would recognise people's knowledge and experience that had been acquired informally where access had been previously denied; make access to education available to all in a flexible and enabling manner; and establish and maintain nationally recognised standards (Nicol, 2006). Consequently, the SA government introduced various skills development legislation in response to the unstructured small business sector and limited investment in human resources. These legislative documents included the introduction of the Skills Development Act (SDA) of 1998, the Skills Development Levies Act (SDLA) of 1999 and the National Qualifications Framework Act (NQF) of 2008. The NQF Act of 2008 provided a national framework for education and training. The SDA of 1999 sought to enhance the skills levels of employees by providing a framework for training to take place within the workplace (South Africa, 1998). The SDLA of 1999 provided means to fund the workplace training. The SDLA of 1999 specified that companies with an annual payroll in excess of R 500 000 is required to pay a compulsory skills development levy of 1% of its total payroll cost to SARS. SARS collects the levies on behalf of the Department of Labour. 80% is paid to the relevant Sector Education and Training Authority (SETA), and the

remaining 20% to the National skills fund (NSF) (South Africa, 1998). The enterprise would then have the opportunity to reclaim up to 70% of its skills levies from the SETA, provided that it had implemented various skills development and training initiatives.

The success of this initiative depends firstly, on companies designated by their annual payroll paying the skills levy to the relevant SETA. Secondly, all companies complying with the legislation has to develop a workplace skills plan detailing the planned training for the year, submit to the SETA and access the relevant funds at this point. Thirdly, the company has to complete the annual training report and access the balance of the funds. Larger enterprises by the nature of its infrastructure may have the appropriate attitude, knowledge of and skills to recover these skills levies. However, SMMEs comply with the first two steps, but often experience difficulties in recovering the skills levies. The difficulties experienced by SMMEs whilst attempting to recover skills levies may be due to internal and external constraints. Internal constraints experienced by the SMME includes a deficit in the level of skills of management and employees in the business; the limited size of the SMME; the under-developed strategic objectives of the SMME; the financial status of the SMME; and the failure to make effective use of technology. External constraints experienced by the SMME may refer to the SMMEs access to market opportunities in terms of globalisation, start up, competition and access to suppliers and markets; legislation; as well as socio economical factors such as HIV/AIDS and crime.

SMMEs in the wholesale and retail sector

The wholesale and retail sector hosts the greatest number of formal SMMEs and is the third largest sector in South African economy. It contributes roughly 15% to the national GDP and accounts for 24.1% of total employment (including self-employment). Informal retailers represent the majority of the retailers within the sector (von Blottnitz, 2007). There are over 84 000 registered enterprises and 749 500 informal businesses in the sector ranging from very large organisations to SMMEs (South Africa, Department of Labour, 2006). The informal retail businesses were found to be higher in poorer provinces, where SMMEs found in Gauteng and Western Cape have the highest density of formal retail businesses in relation to their populations (von Blottnitz, 2007). Nevertheless, Strydom (2005) is of the view that SMMEs contribute more to job creation in developing countries than in industrialised countries, thus indicating that while more informal businesses may exist within poorer provinces or countries, they may actually be contributing more to job creation than SMMEs situated in developed countries. The contribution of the SMMEs sector to job creation is of particular importance to the SA

developing economy, given the current high unemployment rate. Of the 8 269 levy paying SMMEs registered with the W&RSETA in SA in 2007, 4 005 SMMEs attempted to recover their skills levies from the W&RSETA (South Africa, Department of Labour, 2007). This could present a potential problem for the W&RSETA as it may fail to meet the NSDS target of ensuring that skills development takes place in at least 40% of levy paying SMMEs.

External factors impacting the SMME

There are various external factors that may prevent the SMME from recovering its skills levies. These factors may include: globalisation; constraints for start up SMMEs; competition; access to markets; legislation; and socio-economic factors. Firstly, if SMMEs want to compete internationally, then they would require innovative and differentiating strategies (van Eeden, Viviers and Venter, 2003) as they are expected to compete with established multi-national giants in the same sector (Balkenhol and Evans-Klock, 1998). SMME owners within SA may not have the capital available to make reliable partners to these international entrepreneurs, thus posing a major growth obstacle to the enterprise (South Africa, 1995). In an attempt to overcome this growth obstacle, von Blottnitz (2007) suggests that the SMME takes full advantage of opportunities such as exporting, e-commerce, joint ventures, franchise models and wholesaling agreements. Secondly, the extent to which the constraint of start up affects the SMME depends on the degree of sophistication. Often on start up basic businesses struggle due to the lack of knowledge and skill. More sophisticated SMMEs may require support with financing, access to suppliers, advertising, as well as finding premises and competent staff (von Blottnitz, 2007). Mears and Theron (2006) adds that the difficulties in registering businesses and unnecessary red tape often pose problems for both large and small business by increasing the cost of doing business. The retail sector was found to be one of the sectors with the fewest barriers for entry new businesses. As a result, there is an ongoing increase in the number of new retail businesses. As many as 43% of South African SMMEs are wholesale and retail businesses (von Blottnitz, 2007).

Thirdly, competition from larger retailers was found to be the most serious challenges for SMMEs owners. The SA government has however attempted to alleviate this challenge as 85% of government spending on goods and services will be directed to SMMEs. Additionally, SMMEs located in rural areas are not taking full advantage of the largely untapped market opportunities that exists within the area. Often, the SMME has poor competitive strategies as a result of their poor market knowledge. Ultimately, the success of the SMME depends on how quickly management can respond to changing circumstances (van Eeden et al., 2003). Fourthly, SMMEs often

have limited access to markets compared with larger businesses. Von Blottnitz (2003) adds that other marketing issues that may influence the success of the SMME include poor location, ineffective marketing, and inability to conduct market research and poor products and services. In an attempt to overcome the constraint of access to suppliers, von Blottnitz, (2007) as well as van Eeden et al. (2003) suggests that information should be provided at supplier fairs and exhibitions or subcontracting exchange schemes, thus increasing the SMMEs awareness levels.

Fifthly, Brink, Cant and Ligthelm (2003) had identified compliance with government legislation as one of the most common challenges facing SMMEs. Ultimately, government has to have a balanced approach when implementing regulations and legislation for the small business sector. Strict regulations harm small and emergent businesses but it may benefit larger ones. However, less regulation may lead to more aggressive competition between market entrants and neglect the employee's interests (South Africa, 1995). Lastly, socio economic factors such as HIV/AIDS and crime both pose a serious challenge to the SMMEs (Strydom, 2005). The rapid spread of HIV/AIDS has an impact on productivity and is taking up a growing share of disposable income in some householders, thus slowing down the growth of the retail sector. Furthermore, SMMEs may be more vulnerable to crime as they do not have the budget to fight crime in terms of rising insurance costs; payment of private security companies; and installation of cashless transaction systems.

Internal factors impacting the SMME

Internal factors that may impact the SMME whilst attempting to recover its skills levies from the W&RSETA may include skills levels, the size of the SMME, strategic objectives of the SMME, finance and technology.

Firstly, the availability of skills and the skills levels within the SMME is an important factor in determining the extent to which the SMME partakes in the SETA grant system. Due to the low level of skilled positions such as services and sales that exist within the retail sector, staffs are generally less qualified. Thus the sector does not suffer from a shortage of skilled people. Consequently, retail businesses put little effort into finding the right staff (von Blottnitz, 2007; van Eeden et al., 2003). Secondly, the size of the SMME has an impact on the SMME's participation in the grant recovery system. SMMEs often face a wider range of constraints and problems compared with larger businesses and are less likely to have the ability to address these problems on their own (South Africa, 1995). Considering the fact that the SETA grant amount is directly linked to the size of the company's payroll (a company with an annual payroll in excess of R 500 000 is required to pay 1% of the payroll to the SETA in the form of skills levies), this would affect the extent to

which the SMME chooses to participate in the grant process. If the SMME does not perceive the grant amount to be valuable, then it may choose not to partake in the system. Thirdly, many SMMEs start their businesses with rudimentary strategies in mind, failing to consider essential fundamentals on start up, such as: location; the amount of bureaucracy in terms of registration; the operation of the SMME; and the conduction of thorough market research. Failing to consider one of these factors could have a detrimental effect on the long term survival of the business (von Blottnitz, 2007; Brink et al., 2003). Fourthly, one of the major constraints and most urgently felt needs identified by SMMEs when establishing or expanding their business is the access to finance (Mears and Theron, 2006; Balkenhol and Evans-Klock, 1998). Access to finance, may include physical access, provision of credit, affordability, legislation as well as appropriate features and terms (von Blottnitz, 2007). These accessibility problems are often most severe in rural areas, among start up SMMEs and those controlled by women as well as other formerly disadvantaged groups (South Africa, 1995).

Finally, technology in the retail sector not only leads to efficiency gains but is also seen as an important factor influencing the success of the SMME. However, many SMMEs do not have access to the appropriate technology (van Eeden et al., 2003; von Blottnitz, 2007). The various external factors that may prevent the SMME from recovering its skills levies (globalisation; constraints for start up SMMEs; competition; access to markets; legislation; and socio economic factors), and the internal factors that may impact the SMME whilst attempting to recover its skills levies from the W&RSETA (skills levels, the size of the SMME, strategic objectives of the SMME, finance and technology), are all interrelated. Although these factors are labelled as external and internal factors, they all have effects on each other. Unavoidably, an external factor will disallow the organisation to operate effectively from the inside. The problems SMMEs experience internally will effect their success to overcome the external pressures. Thus, the external and internal pressures will influence the success of the SMMEs that will prevent the SMME from recovering its skills levies.

CONCLUSION

The objective of the study was to determine the constraints/barriers that levy paying SMMEs may experience whilst attempting to recover skills levies from the W&RSETA. The literature review provided a background to: skills levies and SMMEs; the importance of the SMME sector and skills development; SMMEs in the wholesale and retail sector; and external as well as internal factors impacting the SMME. The main findings indicated: levy paying SMMEs may not be registered with the correct SETA; the appointment of a skills development facilitator improves the SMME's participation rate in the

grant recovery system; staff employed by W&RSETA may not be competent; SMME SETA support programmes are not always tailored to meet individual SMME needs; and there is a general lack of communication and marketing from the W&RSETA on educating stakeholders on the benefits of participating in the grant recovery system. Often SMMEs are not aware that they are required to register with a SETA, irrespective of the turnover of the business. The specific SETA that the business would register with is dependent on the nature of the business and which sector the business falls within. When a SMME paying skills levies over to SARS fails to register with the correct SETA it results in SARS ending up with a surplus of unallocated funds. Consequently, the relevant SETA would not receive their funds from SARS and may not be able to perform its full functions as stipulated in the Skills Development Act of 1998. Consequently, the SMME should ensure that it is in fact registered with the correct SETA. The NSDS II targets specifies that 60% of medium firm's employment equity targets to be supported by skills development and that at least 40% of small levy paying firms are to be supported and the impact thereof measured (Department of Labour, South Africa, 2007). The finding that 20% of the SMMEs interviewed are participating in the grant recovery system indicates the low participation rate of SMMEs in the grant recovery system. This low participation rate from the SMMEs interviewed could possibly signify that the W&RSETA may not be meeting NSDS II targets in terms of assisting SMMEs in recovering skills levies. However, this finding was contradicted by the findings of the interviews conducted with the assistants to SMMEs who stipulated that 67,5% of the skills levy paying SMMEs they were assisting, were in fact recovering their skills levies.

In addition, the Manager of the National W&RSETA SMME department stated that the W&RSETA was currently exceeding the national skills development targets of 40 by 50 to 60%. The fact that none of the assistants to SMMEs could mention any queries received from the SMMEs whilst they were attempting to recover skills levies points to further evidence that when a skills development facilitator has been appointed to recover the skills levies on behalf of the SMME, the SMME may not be exposed to the grant recovery system and thus would not have any queries relating to the system. Consequently, the appointment of a skills development facilitator results in an increase in the number of SMMEs recovering their skills levies and may also alleviate the constraints of: A lack of understanding of the system; time constraints within the SMME; and burdensome administration in terms of compliance for the SMME. During the course of the study, respondents found the staff employed by the W&RSETA to be unhelpful. Thus in order to avoid the perception of incompetent staff, the W&RSETA should ensure that their staffs are well trained within their designated areas. Whilst developing and implementing SMME initiatives, the W&RSETA has to take

into account the following: not all SMMEs may have appointed a SDF to assist with the function of grant recovery; and whilst attempting to recover its skills levies, the SMME may be exposed to constraints that larger companies may not experience. Consequently, W&RSETA interventions should be tailored and simplified to meet the specific needs of the SMME. Additionally, the W&RSETA should bear in mind the differing educational levels and cultural backgrounds of SMME owners. Given the finding that the majority of the SMMEs had signified that they were not aware and did not understand the grant recovery system is an indication of the inefficiencies of the current W&RSETA communication and marketing programmes. As a result, the W&RSETA should embark on an active marketing campaign, targeting all types of SMMEs within the sector, with special focus given to the SMMEs in rural outlying areas which are often neglected. Additionally, the finding that the respondents did not see the point in attempting to recover the levies as it was just another tax is a further indication of the SMMEs lack of knowledge of the system. Accordingly, the W&RSETA should focus on educating the SMME on the potential benefits of partaking in the grant system. These benefits may include an upskilled workforce which may lead to enhanced productivity and efficiency of the SMME. Finally, policy makers both in government and the private sector may utilise these findings and recommendations in terms of assisting levy paying SMMEs within the W&RSETA to recover their skills levies.

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