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UMHLAHLANDLELA WOKUTHUTHUKISWA KWAMABHIZINISI NABAHLINZEKIZIDINGO

Mayelana noMhlahlandlela

Lo mhlahlandlela usungulwe futhi wakhishwa yi-Broad-Based Black Economic Empowerment Commission (i-B-BBEE) ngenhloso yokuhlinzeka ngomhlahlandlela wokuphathwa kohlelo lokuThuthukiswa Kwamabhizinisi Nabahlinzekizidingo ngaphansi kwe-*Codes of Good Practice* ye-B-BBEE (ama-*Codes*) ekhishwe ngokoMthetho we-B-BBEE.

Kusho ukuthini ukuThuthukisa Amabhizinisi Nabahlinzekizidingo?

Ukuthuthukiswa Kwamabhizinisi (phecelezi i-*Enterprise Development*) (i-ED) kanye Nokuthuthukiswa Kwabahlinzekizidingo (phecelezi i-*Supplier Development*) (i-SD) kungenye yeminxa emithathu eseqhulwini yesiQophamaphuzu Se-B-BBEE. Inhloso ukuqinisa uhlelo lokukhiqiza nokuhweba ezweni, ukuthuthukisa izinhlelo zokuthuthukisa abahlinzekizidingo basezweni kanye nokwandisa usizo lwezimali lwabantu abamnyama.

Ngakho-ke, inkampaniekaliwe (*measured entity*) (i-ME) kudingeka ukuba lithole amaphuzu angaphezulu kwangama-40% emaphuzwini esewonke angawokukhiqiza nokuthenga ezindaweni ezikhethiwe ze-B-BBEE (amaphuzu angama-40% kwangama-25), ukuthuthukiswa kwabahlinzekizidingo (amaphuzu angama-40% kwayi-10) kanye nokuthuthukiswa kwamabhizinisi (amaphuzu angama-40% kwama-5).

Lokhu kusho ukuthi ukuze ibhizinisi lingehlela ezingeni elingezansi ngokwesimo se-B-BBEE sesisonke, kuzodingeka ukuba okungenani lithole amaphuzu ayi-10 kwezokukhiqiza nokuthenga ezindaweni ezikhethiwe amaphuzu ama-4 kwezokuthuthukisa umhlinzekizidingo kanye namaphuzu ama-2 kwezokuthuthukiswa kwebhizinisi.

Ngubani okumele azuze ekuThuthukisweni Kwamabhizinisi Nabahlinzekizidingo?

Ama-*Exempted Micro-Enterprises* (ama-EME) (anemali engena ngonyaka eyizigidi zamarandi eziyi-10 nangaphansi), kanye nama-*Qualifying Small Enterprises* (ama-QSE) (anemali engena ngonyaka ephakathi kwezidigi zamarandi eziyi-10 kanye nezigidi zamarandi ezingama-50) okuthi ama-51% abe ngawabantu abamnyama noma ama-51% abe ngawabantu besifazane abamnyama kusetshenziswa imigomo yokukala abantu ngokohlelo olumisiwe.

Ama-*generic entities* (amabhizinisi angenisa imali eyizigidi zamarandi ezingama-50 nangaphezulu ngonyaka) nawo afanelekile ukuhlomula ekuthuthukisweni kwamabhizinisi nabahlinzekimizidingo, kuncike ekutheni afanelekile ukuba ngama-EME noma ama-QSE ngenkathi ehlonzwa okokuqala maqondana nokuthola usizo lwezokuthuthukiswa kwamabhizinisi nabahlinzekizidingo ekuqaleni. Phezu kwalokho, ibhizinisi livumeleke ukuba lithathe i-*generic entity* njengezohlomula iminyaka emihlanu kuphela, hhayi ngaphezulu.

Kuyini ukuThuthukiswa Kwamabhizinisi Nabahlinzekizidingo?

UNgqongqoshe Wezokuhweba, Izimboni Nezokuncintisana, ukhiphe ama-*Codes of Good Practice*, anhlobonhlobo, abandakanya ama-*generic Codes*, asebenza kuyo yonke imikhakha engenawo ama-codes omkhakha ecacisiwe agunyaziwe nabhalwe kugazethi nguuNgqongqoshe, kanye nama-*Codes* emikhakha, okumele asetshenziswe emikhakheni efanele agunyazelwe yona njengezokwakha, ezezindlu nomhlaba, ezokuvakasha, ezokuthutha njll.

Kwenye nenye yama-*Codes*, kunezimpokophelo ezicacisiwe ezimiselwe ibhizinisi okumele zilandelwe ngaphansi kwezigaba ze-ED ne-SD zesiqophamaphuzu ezokuthuthukiswa kwamabhizinisi nabahlinzekimizidingo. ithebhula elingezansi lifinyeza lezi zimpokophelo ngokohlobo lwama-*Codes*:

Imikhakha	**Iminxa**	**I-*Generic Entity***	**I-*Qualifying Small Enterprise***
Ama-*Generic Codes*	Ukuthuthukiswa Kwabahlinzekizidingo	U-2% Wenzuzo Iyonke Emuva Kwentela (i-NPAT)	u-1% we-NPAT

	Ukuthuthukiswa Kwamabhizinisi	u-1% we-NPAT	i-1% le-NPAT
Ama-*Codes* Omkhakha Wezokuvikela	Ukuthuthukiswa Kwabahlinzekizidingo	u-1% we-NPAT	u-1% we-NPAT
	Ukuthuthukiswa Kwamabhizinisi	u-1% we-NPAT	u-1% we-NPAT
Ama-*Codes* Emikhakha Yezezimali	Ukuthuthukiswa Kwabahlinzekizidingo	u-1% we-NPAT	u-1% we-NPAT
Ama-*Codes* Emikhakha ye-ICT	Ukuthuthukiswa Kwabahlinzekizidingo	ama-2% e-NPAT	ama-2% e-NPAT
	Ukuthuthukiswa Kwamabhizinisi	ama-3% e-NPAT	ama-2% e-NPAT
Ama-*Codes* Emikhakha Yempahla	Ukuthuthukiswa Kwabahlinzekizidingo	ama-2% e-NPAT	u-1% we-NPAT
	Ukuthuthukiswa Kwamabhizinisi	u-1% we-NPAT	u-1% we-NPAT
Ama-*Codes* Emikhakha Ye-Agri-BEE	Ukuthuthukiswa Kwabahlinzekizidingo	(u-3% we-NPAT yonyaka woku-1 kuya kunyaka wesi-4) emuva kwalokho ngama-2% e-NPAT	u-1% we-NPAT
	Ukuthuthukiswa Kwamabhizinisi	i-1.5% le-NPAT	i-1.5% le-NPAT
Ama-*Codes* Emikhakha Yezokwakha	Ukuthuthukiswa Kwabahlinzekizidingo	**Osonkontileka** – ama-3% e-NPAT **Ama-BEP** – ama-3% e-NPAT	**Osonkontileka** – ama-3% e-NPAT **Ama-BEP** – ama-3% e-NPAT
	Ukuthuthukiswa Kwamabhizinisi	**Osonkontileka** – Ngonyaka CSC 400 (C) **Ama-BEP** – Ngonyaka. CSC 400 (C)	**Osonkontileka** – Ngonyaka CSC 400 (C) **Ama-BEP** – Ngonyaka. CSC 400 (C)

Ama-*Codes* Emikhakha Yezokuvakasha	Ukuthuthukiswa Kwabahlinzekizidingo	ama-3 % e-NPAT	ama-3 % e-NPAT
	Ukuthuthukiswa Kwamabhizinisi	i-0.5 % le-NPAT	i-0.5 % le-NPAT
Ama-*Codes* Emikhakha ye-MAC	Ukuthuthukiswa Kwabahlinzekizidingo	ama-2% e-NPAT	u-1% we-NPAT
	Ukuthuthukiswa Kwamabhizinisi	u-1% we-NPAT	u-1% we-NPAT
I-*Code* Yomkhakha Wezokuthutha (izimpokophelo zihlelwe ngokomkhakha omncane)			
I-*Code* Yomkhakha Omncane Yomgibeli Webhasi	Ukuthuthukiswa Kwamabhizinisi	I-*Generic Entity* – ama-3% e-NPAT I-*Qualifying Small Enterprise* – ama-3% e-NPAT	
I-*Code* Yomkhakha Omncane Yomgibeli Wesitimela	Ukuthuthukiswa Kwamabhizinisi	isikhungo Esingenisa Izigidi – ama-3% e-NPAT I-*Qualifying Small Enterprise* – ama-3% e-NPAT	
I-*Code* Yomkhakha Omncane Wemboni Yezamatekisi	Ukuthuthukiswa Kwamabhizinisi	I-1% le-wohlu lwamaholo abasebenzi/ama-3% e-NPAT	
		Abanikazi Bamatekisi - ama-2% e-NPAT noma ama-0.3 ohlu lwamaholo abasebenzi	
I-*Code* Yomkhakha Omncane Yezokuthutha Ngomgwaqo	Ukuthuthukiswa Kwamabhizinisi	I-*Generic Entity* – ama-3% e-NPAT I-*Qualifying Small Enterpreise* – ama-2% e-NPAT	
I-*Code* Yomkhakha Omncane Yomphakathi	Ukuthuthukiswa Kwamabhizinisi	Impokophelo yeminyaka emi-3 ye-DOT kaZwelonke neyesiFundazwe - i-1% lemali esetshenziselwe izimo ezingaphoqelekile Izikhungo Zikahulumeni okubandakanya Izimpokophelo ezinkampani zikahulumeni (ama-SOE) nama-Ejensi eminyaka emi-3 - ama-3% e-NPAT noma i-1% lemali	

		esetshenziselwa izimo ezingaphoqelekile
I-*Code* Yomkhakha Omncane Yemboni Yezithuthi Zasolwandle kanye Nemisebenzi	Ukuthuthukiswa Kwamabhizinisi	I-*Generic Entity* – ama-3% e-NPAT I-*Qualifying Small Enterpreise* – ama-2% e-NPAT
I-*Code* Yomkhakha Omncane ye-*Forwarding and Clearing*	Ukuthuthukiswa Kwamabhizinisi	I-*Generic Entity* Utshalomali ezinkampanini zabantu Abamnyama – ama-3% e-NPAT Utshalomali ezinkampanini zaba besifazane – i-1.5% e-NPAT I-*Qualifying Small Enterpreise* – ama-3% e-NPAT
I-*Code* Yomkhakha Omncane Wezezitimela	Ukuthuthukiswa Kwamabhizinisi	I-*Generic Entity* – ama-3% e-NPAT I-*Qualifying Small Enterprise* – i-1% le-NPAT
I-*Code* Yomkhakha Omncane Yezokuthutha Ngamabhanoyi Ngaphakathi Ezweni	Ukuthuthukiswa Kwamabhizinisi	I-*Generic Entity* – ama-3% e-NPAT I-*Qualifying Small Enterprise* – ama-2% e-NPAT

Uhlu lwawo wonke ama-Codes lubhalwe kugazethi etholakala kuwebhusayithi yethu: https://www.bbbeecommission.co.za/b-bbee-codes-of-good-practice/ ukuze uthole olunye ulwazi.

Indlela yokuhlonza abahlomuli bezokuThuthukiswa Kwebhizinisi Nabahlinzekizidingo?

Umhlomuli we-SD kuba yibhizinisi eliyingxenye yabathengi basebhizinisini (okusho ukuthi ibhizinisi lohlomulayo libhalisiwe njengomhlinzekizidingo kusizindalwazi sebhizinisi), kube umhlomuli we-ED akabhalisiwe kusizindalwazi sabahlinzekizidingo ebhizinisini.

Uma kuhlonzwa umhlomuli we-SD, ibhizinisi kumele libheke abathengi basebhizinisini bebonke, ukuhlonza ama-EME nama-QSE akhona angawabantu abamnyama esingawasiza futhi siwathuthukise, futhi maqondana nomhlomuli we-ED, ibhizinisi kumele sihlonze izikhungo esingazisiza futhi sizithuthukise ukuze zibe yingxenye yenqubo yokukhiqiza iyonke yaso..

Le nqubo inezinzuzo ezikabili zebhizinisi, okuyilokhu (i) ukuthuthukisa abahlinzekizidingo abathembekile okhona nabangomuso, kanye (ii) nokuthola amaphuzu ombhanselo okwengezela uma abahlumuli be-ED sebethola iziqu zokuba ngabahlinzekizidingo. Lokhu kuzophinde kusize ekuguquleni inqubo yokukhiqiza iyonke yebhizinisi futhi kulekelele abaqalayo ukungena ohlelweni.

Ukuze kuhlonzwe abazohlomula ku-ED ne-SD, ibhizinisi kumele lihlole futhi lihlonze izidingo zesikhungo esihlomulayo futhi kungenwe esiVumelwaneni se-ED noma i-SD nebhizinisi elihlomulayo esiveza uhlobo losizo oluzohlinzekwa. Isivumelwano kumele sibandakanye izimpokophelo ezicacisiwe, izindlela zokungenelela eziseqhulwini, izinkomba zokwenziwa komsebenzi eziphuma phambili, kanye nohlelo lokuqalisa olufingqiwe olucacisa osekwenziwe.

Ngoluphi uxhaso olungavela ebhizinisini kubahlomuli be-ED ne-SD?

Ngezansi kukhona izinhlobo zoxhaso ezivame kakhulu ama-ME angakwazi ukuxhasa ngazo abaHlomuli be-ED noma i-SD abahlonziwe:

(a) Ukuxhasa Ngesibonelelo.
(b) Izindleko ngqo ezidalekile ze-ME egameni leBhizinisi Elihlomulayo, isibonelo ukuthengela iBhizinisi Elihlomulayo ikhompyutha.
(c) Izaphulelo phezu kwemisebenzi yebhizinisi evamile.
(d) Imisebenzi eyenziwa wongoti ehlinzekwe i-ME eBhizinisini Elihlomulayo ngaphandle kokukhokhiswa.
(e) Izindleko zomsebenzi ezithwalwe yi-ME egameni leBhizinisi Elihlomulayo, isibonelo ukuhlinzeka iBhizinisi Elihlomulayo ngendawo yokuqasha yamahhala.
(f) Izimalimboleko ezinemigomo ebonisa ukuzwelana.
(g) Ukukhokhela umhlinzekizidingo ngaphambi kwesikhathi.

Ukuqaliswa Kokuthuthukiswa Kwebhizinisi Nomhlinzekizidingo Ngokwezinhlelo Zokungenelela

Ukuqalisa lolu xhaso oluwutshalomali, ibhizinisi livumelekile lapho sinquma ngamaphuzu e-ESD aso ukubona inkokhelo yabangahlangene ngqo abafanelekile nabanesipiliyoni kanye/noma abasohlelweni lokungenelela ukuze kwenziwe imisebenzi yokuthuthukisa amabhizinisi nabahlinzekizidingo egameni laso.

Nokho, ibhizinisi alikwazi ukubona amaphuzu e-B-BBEE ngaphambi kokuba kuqalwe uxhaso nokuqalisa ngempumelelo imihlomulo yebhizinisi elihlomulayo. Ibhizinisi lisanesibopho sokuphendula ukuze kuqinisekiswe ukuthi uhlelo lulandela izimfuneko noma ngabe lokho kwenziwe ngosizo lomxhumanisi.

Phezu kwalokho, lelo bhizinisi elihlomulayo alinakwaziswa maqondana nokusizwa ngokwe-SD ne-ED ngesikhathi esisodwa, ngoba lokhu kuzodala ukuthi kubaleke kabili okuyinto engavumelekile kuMthetho we-B-BBEE. Lokhu kunjalo, nasezimweni lapho ibhizinisi liqalisa izinhlelo ze-ESD ngaphandle kophiko olungahlangene ngqo.

Imibhalo edingwa wuphiko lwezokuqinisekisa ukuze kube nobufakazi boxhaso lokuThuthukiswa Kwebhizinisi Nabahlinzekizidingo.

Lapho kubonwa uxhaso lwe-ESD, ungoti/i-ejensi eqinisekisayo njengoba kumiswe kumanuwali yezokuqinisekisa ekhishwe **yi-dtic**, kumele isebenzise indlelakwenza yokuqinisekisa elandelayo:

(a) Qinisekisa isimo se-B-BBEE sebhizinisi elihlomulayo ngobufakazi obanele nobufanele obunjenge-afidavithi efungelwe ye-B-BBEE njll;

(b) Thola ukuqinisekiswa okuvele ebhizinisini elihlomulayo okuveza ukuthi singena khaxa encazelweni yegama elithi "abantu abamnyama";

(c) Isivumelwano se-ED noma se-SD esiphakathi kwebhizinisi kanye nomhlomuli we-ED noma i-SD;

(d) Ubufakazi boxhaso loMhlomuli we-ED noma i-SD, obufakazela usizo okuhlinzekwe

ngalo (isib. i-invoyisi nobufakazi bokukhokhela uxhaso); kanye

(e) Nencwadi evela kuHlomuli we-ED noma i-SD eqinisekisa futhi eyazisa ubungako nohlobo losizo olutholakele ebhizinisini. Lokhu kumele kwenziwe inqobo uma sekukhishwe uxhaso hhayi ngaphambi kokuthola ukusizwa ngqo.

Le ndlelakwenza isebenza noma ngabe uxhaso lunikwe ibhizinisi ngqo noma ngomxhumanisi. Ngenxa yalokho, lapho bungekho ubufakazi obuxhumanisa uxhaso nebhizinisi lwebhizinisi elihlomulayo, ibhizinisi akumele lithole amaphuzu.

Ukunika i-B-BBEE amaphuzu bungekho ubufakazi obuqinile obufakazela ukuthi ibhizinisi ngempela lizilandelile izimfuneko ze-ESD, kuzodelela izimpokophelo zoMthetho we-B-BBEE, futhi kunciphise ukuqaliswa kwe-B-BBEE ekubeni wumsebenzi wokufaka uqhwi emaphuzwini, ngoba kuzobe kungenamsebenzi wangempela owenziwe yibhizinisi, futhi lokhu kuzophinde kudale ukuba kubhalwe ulwazi olungasilo iqiniso esitifiketini sebhizinisi, ngokwako okuyicala ngokoMthetho we-B-BBEE.

Yini okungamele yenziwe amabhizinisi ahlomulayo?

Okulandelayo kungezinye zezinto okungamele zenziwe amabhizinisi ahlomulayo ukuze kugwenywe ukuqhutshwa kwezenzo zokungalandelwa kwezimiso zoMthetho we-B-BBEE:

(a) Ukubamba iqhaza ohlelweni lwe-ESD ngaphandle kokuqonda imigomo yesivumelwano se-ED noma se-SD. Lapho kudingeka ukucacisa, ibhizinisi elihlomulayo lingaxhumana neKhomishana ye-B-BBEE ukuze lithole umhlahlandlela nezeluleko.

(b) Ukwaziswa kwamaphuzu e-B-BBEE kususelwa emsebenzini owenziwe ngqo yibhizinisi, ngakho ibhizinisi elihlomulayo akumele lihlinzeke ibhizinisi ngencwadi yokwazisa ukuthola usizo lwe-ED noma i-SD ngaphambi kokuluthola lolo sizo.

(c) Izinhlelo ze-ED ne-SD ngezokuthuthukisa ukuphumelela komsebenzi nokukhula kwebhizinisi elihlomulayo, ngakho, izinhlelo kumele zibe ngezinosizo oluphathekayo futhi zingenzelwa ukulandela izimiso kuphela njengokucathulisa nokuqeqeshela umsebenzi ngocingo.

(d) Izinhlelo ze-ED noma i-SD zibiza ukuthi ibhizinisi lihlinzeke ibhizinisi elihlomulayo ngosizo lwezimali noma olungasilo olwezimali. Lokhu akufani nokuthenga impahla nemisebenzi okwenziwa yibhizinisi, ngakho, ibhizinisi elihlomulayo akumele lamukele ithuba lokukhiqiza nokuhweba elizobonwa yibhizinisi njengelilinika ithuba lokuthola amaphuzu ngoba kukhethelwe ukuhweba nokuthenga kulo njengengxenye yokusekela i-ED noma i-SD.

(e) Ingxenye ye-ED ne-SD ibandakanya ukushesha ukukhokhela ibhizinisi elihlinzekayo ngemisebenzi ehlinzekiwe noma impahla ehlinzekwe yibhizinisi. Ukushesha ukukhokha kumele kwenziwe ezinsukwini eziyishumi nanhlanu (15) kusukela ngosuku lwe-invoyisi, ngakho, ibhizinisi elihlinzekayo akumele lenze ama-invoyisi abhalwe izinsuku esezadlula ukuze kube sengathi ibhizinisi lisheshe laqalisa ukukhokha, kube kungenjalo.

Iyini imiphumela yokungalandelwanga kwama-*Codes*?

Ibhizinisi elehluleka ukulandela izimfuneko zama-*Codes*, lingaba necala lokuphula uMthetho we-B-BBEE, nezijeziso ezihlinzekwe kuwo zingase zisebenze, ngokuthi umuntu ngokwemvelo noma ngokomthetho angalahlwa ngecala lokungazilandeli izimiso zoMthetho ngokoMthetho we-B-BBEE noma akhokhiswe inhlawulo engafinyelela kuma-10% emali engena ngonyaka noma athole isigwebo sokudonsa ejele iminyaka engeqe kweyishumi (10).

Phezu kwalokho, noma yimuphi umuntu ngokwemvelo noma ngokomthetho olahlwe ngecala ngokoMthetho we-B-BBEE akavumelekile, esikhathini seminyaka eyi-10 kusukela ngosuku lokulahlwa yicala, ukuba enze imisebenzi nophiko lukahulumeni noma nebhizinisi likahulumeni futhi uzobhaliswa kurejista kaMgcinimafa Kazwelonke yabaphule imithetho yezamathenda.

Ngakho, ibhizinisi nebhizinisi elihlomulayo akhuthazwa ukuba alandele uMthetho we-B-BBEE futhi aziqhelanise nokuzibandakanya noma ukubamba iqhaza, azi, ezenzweni ezingadala ukudeleleka komthetho noma ukusebenzisa abantu abamnyama njengamathuluzi kunokuba ngabaxhasi abanegalelo ekukhulisweni komnotho.

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