

**Declaration by employer for the purpose of claiming a deduction for an allowance in respect of a learnership agreement or contract of apprenticeship**

**Verklaring deur werkgever vir doeleindes van die eis van 'n aftrekking vir 'n toelaag ten opsigte van 'n leerlingooreenkoms of vakleerlingooreenkoms**

Income Tax Reference Number of Employer  
Inkomstebelastingverwysingsnommer van werkgever

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Year of Assessment  
Jaar van aanslag

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This form must be completed in respect of each learnership agreement or contract of apprenticeship in respect of which a deduction for an allowance is claimed in terms of the provisions of section 12H of the Income Tax Act. This form must be attached to the return of income for the year of assessment in respect of which a deduction for an allowance is claimed.  
Hierdie vorm moet ten opsigte van elke leerlingooreenkoms of vakleerlingooreenkoms ten opsigte waarvan daar 'n aftrekking vir 'n toelaag ingevolge die bepaling van artikel 12H van die Inkomstebelastingwet geëis word, voltooi word. Die vorm moet aan die opgawe van inkomste van die jaar van aanslag ten opsigte waarvan 'n aftrekking geëis word, geheg word.

Registered name of employer  
Geregistreerde naam van werkgever


Skills Development Levy reference number  
Vaardigheidsontwikkelingsheffingverwysingsnommer

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Name of SETA with which the learnership is registered  
Naam van SETA waar die leerlingooreenkoms geregistreer is


Particulars of title and code allocated and issued by the Director-General: Department of Labour in terms of regulation 2(3) of the Learnership Regulations, 2001.  
Besonderhede van titel en kode van die leerlingskap deur die Direkteur-Generaal: Departement van Arbeid toegeken en uitgereik, ingevolge regulasie 2(3) van die Leerlingskapregulasies, 2001.


Full names and identity number of the learner contemplated in the registered learnership agreement  
Volle name en identiteitsnommer van die leerling in die geregistreerde leerlingooreenkoms bedoel


Date of entering into the registered learnership agreement  
Datum waarop die geregistreerde leerlingooreenkoms aangegaan is

C	E	C	E	Y	Y	-	M	M	-	D	D
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Date of completion of the registered learnership agreement, if completed during the year of assessment  
Indien die geregistreerde leerlingooreenkoms ten opsigte waarvan 'n aftrekking geëis word gedurende die jaar van aanslag voltooi is, datum van voltooiing

C	E	C	E	Y	Y	-	M	M	-	D	D
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Was the learner at the time of entering into the learnership agreement employed by the above mentioned employer, associated institution or any company which forms part of the same group of companies as the employer?  
Was die leerder op die tydstip waarop die ooreenkoms aangegaan is, in diens by die werkgever of enige verwante inrigting of enige maatskappy wat deel van dieselfde groep van maatskappye as die werkgever vorm?

YES JA	NO NEE
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Was the learner at the time of entering into the learnership agreement, a disabled person?  
Was die leerder op die tydstip waarop die leerlingooreenkoms aangegaan is 'n gestremde persoon?

YES JA	NO NEE
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Was the learnership agreement entered into between the employer and the learner in the course of any trade carried on by that employer?  
Was die leerlingooreenkoms met die leerling aangegaan in die loop van 'n bedryf deur die werkgever beoefen?

YES JA	NO NEE
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Period of the learnership agreement  
Tydperk van die leerlingooreenkoms

		months maande
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The annual equivalent or the total remuneration, as stipulated in the employment agreement between the learner and the employer, on entering into or on completion of the learnership agreement, whichever is applicable.  
Die jaarlikse ekwivalent of die totale besoldiging van die leerder soos in die diensooreenkoms tussen die leerder en werkgever aangedui, wat ookal van toepassing is.

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 (Rands only)  
(Slegs Rande)

The amount of the deduction claimed  
Die bedrag van die aftrekking geëis

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 (Rands only)  
(Slegs Rande)

The limitation on the deduction claimed  
Die beperking op die aftrekking geëis

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 (Rands only)  
(Slegs Rande)

Did the above-mentioned employer substitute any employer (excluding any company which forms part of the same group of companies as that employer), which is party to an existing registered learnership agreement as contemplated in regulation 5(1) of the Learnership Regulations, 2001?

Het bogenoemde werkgewer 'n ander werkgewer wat 'n party tot 'n bestaande geregistreerde leerlingooreenkoms soos in regulasie 5(1) van die leerlingskapregulasies 2001, bedoel (behalwe 'n maatskappy wat deel van dieselfde groep van maatskappye vorm), vervang?

YES JA	NO NEE
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Did the above-mentioned employer enter into this learnership agreement with a learner as a result of the substitution of an existing registered learnership agreement, as contemplated in regulation 5(2) of the Learnership Regulations, 2001?

Het bogenoemde werkgewer hierdie leerlingskapooreenkoms met 'n leerling aangegaan as gevolg van die vervanging van 'n bestaande geregistreerde leerlingooreenkoms, soos in regulasie 5(2) van die Leerlingskapregulasies, 2001, bedoel?

YES JA	NO NEE
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Was or is a deduction allowable to the above-mentioned employer during any year of assessment in respect of any other registered learnership agreement entered into by that employer with that learner in respect of the same learnership registered by the Director-General of Labour?

Is of was 'n aftrekking gedurende enige jaar van aanslag aan die werkgewer toelaatbaar ten opsigte van enige ander geregistreerde leerlingooreenkoms deur daardie werkgewer aangegaan ten opsigte van dieselfde leerlingskap deur die Direkteur-Generaal: Departement van Arbeid geregistreer?

YES JA	NO NEE
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I , in my capacity as employer/representative employer hereby declare that  
Ek , in my hoedanigheid as werkgewer/verteenwoordigende werkgewer verklaar

all the requirements of the Skills Development Levies Act. No. 9 of 1999 have been complied with.  
hiermee dat daar aan al die vereistes van die Skills Development Levies Act. No. 9 of 1999 voldoen is.

Signature  
Handtekening

C	C	Y	Y	-	M	M	-	D	D
E	E	Y	Y						

Date  
Datum