

**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 werkgewer vir doeleinnes van die  
eis van 'n aftrekking vir 'n toelaag ten opsigte van  
'n leerlingooreenkoms of vakleerlingooreenkoms**

Income Tax Reference Number of Employer  
 Inkomstebelastingverwysingsnommer van werkgewer

<input type="text"/>						
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Year of Assessment  
 Jaar van aanslag

<input type="text"/>	<input type="text"/>	<input type="text"/>
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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 van vakleerlingooreenkoms ten opsigte waarvan daar 'n aftrekking vir 'n toelaag ingevolge die bepalings 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 werkgewer

<input type="text"/>	<input type="text"/>
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Skills Development Levy reference number  
 Vaardigheidsontwikkelingsheffingverwysingsnommer

L	<input type="text"/>						
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Name of SETA with which the learnership is registered  
 Naam van SETA waar die leerlingooreenkoms geregistreer is

<input type="text"/>	<input type="text"/>
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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.

<input type="text"/>	<input type="text"/>
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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

<input type="text"/>						
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Date of entering into the registered learnership agreement  
 Datum waarop die geregistreerde leerlingooreenkoms aangegaan is

C	C	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	C	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 werkgewer of enige verwante inrigting of enige maatskappy wat deel van dieselfde groep van maatskappye as die werkgewer 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 werkgewer beoefen?

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

<input type="text"/>	<input type="text"/>
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months  
 maande

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 werkgewer aangedui, wat ookal van toepassing is.

R	<input type="text"/>						
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(Rands only)  
 (Slegs Rande)

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

R	<input type="text"/>						
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(Rands only)  
 (Slegs Rande)

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

R	<input type="text"/>						
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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 werkgever 'n ander werkgever 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 werkgever 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 werkgever toelaatbaar ten opsigte van enige ander geregistreerde leerlingooreenkoms deur daardie werkgever aangegaan ten opsigte van dieselfde leerlingskap deur die Direkteur-Generaal: Departement van Arbeid geregistreer?

YES JA	NO NEE
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I [redacted] , in my capacity as employer/representative employer hereby declare that  
Ek [redacted] , in my hoedanigheid as werkgever/verteenvoerdigende werkgever 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.

C E	C E	Y Y	Y Y
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M M	M M
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D D	D D
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Date  
Datum

Signature  
Handtekening