



SOUTH AFRICAN REVENUE SERVICE

**INTERPRETATION NOTE: NO. 20 (ISSUE 2)**

DATE : 30 March 2007

**ACT : INCOME TAX ACT, NO. 58 OF 1962 (the Act)**  
**SECTION : SECTION 12H**  
**SUBJECT : LEARNERSHIP ALLOWANCE**

**1 Purpose**

The purpose of this interpretation note is to provide clarity regarding the interpretation and application of the provisions of section 12H that relate to the deduction of an allowance in respect of the entering into or completion of a registered learnership agreement (the learnership allowance).

This note has been updated to include the amendments to section 12H effected by section 22 of the Revenue Laws Amendment Act, No. 31 of 2005 and section 25 of the Small Business Tax Amnesty and Amendment of Taxation Laws Act, No. 9 of 2006.

**2 Background**

The introduction of an additional tax allowance to employers that offer learnership programmes was first introduced by the Minister of Finance in 2002. This was in response to the establishment of an inter-departmental task team set up to review a range of potential wage incentives and to identify the most appropriate tax measure in South Africa's socio-economic circumstances.

The objective of this tax incentive is to encourage job creation by reducing the cost of hiring and training employees through learnerships and to encourage human capacity development.

The learnership allowance constitutes a deduction in addition to other deductions allowable to taxpayers in respect of the employment and training of employees,

i.e. the expenditure incurred in respect of the payment of their salaries and/or wages and training. Tax relief is granted to employers that enter into registered learnership agreements with the unemployed workforce, as well as workers that are already in their employment prior to the conclusion of such agreements.

The Minister of Finance announced in his February 2006 Budget Speech that the allowance, which was due to expire in October 2006 and would not be applicable in respect of any learnership entered into on or after 1 October 2006, was extended to be applicable in respect of learnership agreements entered into before 30 October 2011. In addition, a more favourable tax allowance would specifically be provided for learnership agreements entered into with disabled persons.

### **3 The law and its application**

Notwithstanding the provisions of section 23B of the Act that provides for the prohibition of double deductions, section 12H provides for a deduction of an allowance in respect of any registered learnership agreement –

- entered into on or after 1 October 2001; or
- completed on or after 1 October 2001,

provided that all the other requirements of the section are met.

This section, furthermore, provides for a more favourable learnership allowance in respect of the entering into of a registered learnership agreement with a disabled person on or after 1 July 2006 or the completion thereof.

A deduction will be allowed in the year of assessment during which the registered learnership agreement was entered into between a learner and an employer [sections 12H(2)(a) and 12H(2A)(a)] and the year of assessment during which it was completed by a learner [sections 12H(2)(b) and 12H(2A)(b)]. A registered learnership agreement entered into and completed during the same year of assessment will, therefore, qualify for a deduction of an allowance in respect of both events.

#### **3.1 The meaning of certain concepts**

To be able to apply the provisions of section 12H, it is necessary to be familiar with the meaning of certain concepts.

### 3.1.1 As defined in section 12H:

A “**disabled person**” means –

a person who falls within the definition of “people with disabilities” as contained in section 1 of the Employment Equity Act, 1998 (Act No. 55 of 1998), namely, people who have a long-term or recurring physical or mental impairment which substantially limits their prospects of entry into, or advancement in, employment.

An “**employer**” means –

- (a) in the case where a group of employers is party to a registered learnership agreement, the employer which is identified in that agreement as the lead employer; or
- (b) in any other case, the employer which is party to a registered learnership agreement.

A “**learner**” means –

- (a) a learner who is a party to a registered learnership agreement; or
- (b) an apprentice in a contract of apprenticeship contemplated in paragraph (b) of the definition of “registered learnership agreement”.

“**Learnership Regulations, 2001**” means –

the Regulations concerning the Registration of Intended Learnerships and Learnership Agreements (Government Notice No. R.330 published in *Gazette* No. 22197 of 3 April 2001), made by the Minister of Labour in terms of section 36, read with sections 16(d) and 17(3) and (6) of the Skills Development Act, 1998.

A “**registered learnership agreement**” means –

- (a) a learnership agreement entered into between a learner and an employer before 1 October 2011, which has been registered with a SETA, as contemplated in section 17(3) of the Skills Development Act, No. 97 of 1998; or
- (b) a contract of apprenticeship registered with the Department of Labour in terms of section 18 of the Manpower Training Act, No. 56 of 1981.

“**SETA**” means –

a sector education and training authority established in terms of the Skills Development Act, 1998.

“**Skills Development Act, 1998**” means –

the Skills Development Act, 1998 (Act No. 97 of 1998).

### 3.1.2 As defined in the Fourth Schedule to the Act:

“**remuneration**” means, *inter alia* –

any amount of income which is paid or is payable to any person by way of any salary, leave pay, wage, overtime pay, bonus, gratuity, commission, fee, etc. including -

- (a) the cash equivalent of all fringe benefits as determined in terms of the Seventh Schedule to the Act; and
- (b) 60 per cent of the amount of any allowance or advance in respect of transport expenses, other than any allowance or advance which is based on the actual distance travelled by the recipient in using a motor vehicle on business (excluding the private travelling), and which is calculated at a rate per kilometre which does not exceed the appropriate rate per kilometre fixed by the Minister of Finance under section 8(1)(b)(iii) of the Act.

### 3.1.3 As defined in the Seventh Schedule to the Act:

An “**associated institution**”, in relation to any single employer, means –

- (a) where the employer is a company, any other company which is associated with the employer company by reason of the fact that both companies are managed or controlled directly or indirectly by substantially the same persons; or
- (b) where the employer is not a company, any company which is managed or controlled directly or indirectly by the employer or by any partnership of which the employer is a member; or
- (c) any fund established solely or mainly for providing benefits for employees or former employees of the employer or for employees or former employees of the employer and any company which is in terms of paragraphs (a) or (b) above an associated institution in relation to the employer, but excluding any fund established by a trade union or industrial council and any fund established for postgraduate research otherwise than out of moneys provided by the employer

or by any associated institution in relation to the employer.

### 3.1.4 As defined in section 1 of the Act:

A “**group of companies**” means -

two or more companies in which one company (hereinafter referred to as the “**controlling group company**”) directly or indirectly holds shares in at least one other company (hereinafter referred to as the “**controlled group company**”), to the extent that –

- (a) at least 70 per cent of the equity shares of each controlled group company are directly held by the controlling group company, one or more other controlled group companies or any combination thereof; and
- (b) the controlling group company directly holds at least 70 per cent of the equity shares in at least one controlled group company.

### 3.2 Requirements for the deduction of the allowance

An employer will only qualify for a learnership allowance in respect of the entering into or completion of a registered learnership agreement where –

- the registered learnership agreement had been entered into between the employer and the learner on or after 1 October 2001;
- an agreement of employment had been concluded between the employer and the learner for the period of the learnership in terms of which remuneration is payable to the learner for the period of the learnership agreement;
- the learnership agreements had been entered into in the course of any trade carried on by the employer; and
- the employer had provided certain information to the Commissioner as discussed in paragraph 3.4.

To be regarded as a registered learnership agreement, a learnership agreement must have been entered into between a learner and an employer before 1 October 2011 and registered with a SETA, as contemplated in section 17(3) of the Skills Development Act, 1998. A Contract of apprenticeship registered with the Department of Labour in terms of section 18 of the Manpower Training Act, 1981 will also be regarded as a registered learnership agreement.

A learner who has entered into a learnership agreement with an employer may transfer between companies which form part of the same group of companies (as defined in section 1 of the Act) as that employer. The learnership agreement should then reflect the change in employer. Upon completion, the company with which the learner is employed would qualify for the deduction in the year of assessment in which the learnership is completed [section 12H(1)(b)].

An employer may qualify for a deduction in respect of multiple registered learnership agreements that are entered into with the same learner or completed by the same learner, as long as they constitute different learnerships registered by the Director-General: Department of Labour. One registered learnership agreement may not, however, substitute another registered learnership agreement entered into by an employer with the same learner.

### **3.3 The quantum of the deduction**

The quantum of the learnership allowance will depend on various factors, namely –

- whether the learnership agreement was entered into or completed;
- the date on which the learnership agreement was entered into;
- whether the learnership agreement was entered into for a period of less than 12 months or not;
- whether the learner with whom the learnership agreement was entered into was already in the employment of the employer prior to entering into the learnership agreement (existing employee) or not (new employee); and
- whether the learner with whom the learnership agreement was entered into is a disabled person or not.

The amount of the learnership allowance that may be allowed in the case of a learner who is a new employee is greater than the allowance that may be allowed in the case of a learner who is an existing employee. The reason for the greater amount is to encourage new employment.

The amount of the learnership allowance that may be allowed in the case of a learner that is a disabled person is greater than the allowance that may be

allowed in the case of a learner who is not a disabled person. The reason for the greater amount is to encourage employers to develop the skills of disabled persons.

### **3.3.1 Learnership agreements entered into with learners during a year of assessment**

#### **a) Learnership agreements with a duration of less than 12 months**

Where an employer entered into a learnership agreement with a duration of less than 12 months the quantum of the learnership allowance will be equal to -

- 70% of the total remuneration of the learner for that period as stipulated in the employment agreement between the employer and the learner, where the learner was an existing employee; or
- the total remuneration of the learner as stipulated in the employment agreement between the employer and the learner, where the learner was a new employee.

Furthermore, where an employer, on or after 1 July 2006, entered into a learnership agreement with a disabled person for a period of less than 12 months the quantum of the learnership allowance will be equal to –

- 150% of the total remuneration of the learner for that period as stipulated in the employment agreement between the employer and the learner, where the learner was an existing employee; or
- 175% of the total remuneration of the learner for that period as stipulated in the employment agreement between the employer and the learner, where the learner was a new employee.

#### **b) Learnership agreements with a duration of 12 months or longer**

Where an employer entered into a learnership agreement with a duration of 12 months or longer the quantum of the learnership allowance will be equal to -

- 70% of the annual equivalent of the remuneration of the learner as stipulated in the employment agreement between the employer and the learner, where the learner was an existing employee; or

- the annual equivalent of the remuneration of the learner as stipulated in the employment agreement between the employer and the learner, where the learner was a new employee.

Furthermore, where an employer, on or after 1 July 2006, entered into a learnership agreement with a disabled person for a period of 12 months or longer the quantum of the learnership allowance will be equal to –

- 150% of the annual equivalent of the remuneration of the learner as stipulated in the employment agreement between the employer and the learner, where the learner is an existing employee; or
- 175% of the annual equivalent of the remuneration of the learner as stipulated in the employment agreement between the employer and the learner, where the learner is a new employee.

The learnership allowance in respect of learnership agreements entered into are, however, subject to certain limitations and may not exceed -

- R17 500 for existing employees or R25 000 for new employees, where learnership agreements were entered into on or after 1 October 2001 but before 1 March 2006;
- R20 000 for existing employees or R30 000 for new employees, where learnership agreements were entered into on or after 1 March 2006 [section 12H(2)(a)]; or
- R40 000 for existing employees or R50 000 for new employees, where learnership agreements were entered into on or after 1 July 2006 with learners who are disabled persons [section 12H(2A)(a)].

For purposes of the learnership allowance in respect of the entering into of a learnership agreement, the term “annual equivalent” constitutes remuneration paid/payable to the learner by the employer according to the employment agreement entered into between the employer and the learner, for the period of 12 months which commences from the date of commencement of the learnership.



Example:

Facts:

On 1 April 2006 an employer entered into a learnership agreement with a learner. The employment agreement entered into between the employer and the learner stipulates that a salary of R3 000 per month is payable to the learner in respect of the first 6 months of the learnership and that the amount will increase to R4 000 after the six month period.

Determination of the learnership allowance:

For an existing employee the 70 per cent of the annual equivalent will be  $70\% \times [(R3000 \times 6) + (R4000 \times 6)] = R29\,400$ . The allowable deduction will, however, be limited to R20 000. For a new employee the annual equivalent of the remuneration will be  $(R3\,000 \times 6) + (R4\,000 \times 6) = R42\,000$ . The allowable deduction will, however, be limited to R30 000.

### 3.3.2 Learnership agreements completed during a year of assessment

Where a learnership agreement was completed during a year of assessment the quantum of the learnership allowance will be equal to -

- the total remuneration of the learner for the period of the learnership agreement as stipulated in the employment agreement between the learner and the employer, where the learnership agreement was entered into for a period of less than 12 months; or
- the annual equivalent of the remuneration of the learner as stipulated in the employment agreement between the learner and the employer where the learnership agreement was entered into for a period of 12 months or longer .

Furthermore, where an employer, on or after 1 July 2006, entered into a learnership agreement with a disabled person the quantum of the learnership allowance will be equal to –

- 175% of the total remuneration of the learner for the period of the learnership agreement as stipulated in the employment agreement between

the learner and the employer, where the learnership agreement was entered into for a period of less than 12 months; or

- 175% of the annual equivalent of the remuneration of the learner for the period as stipulated in the employment agreement between the learner and the employer, where the learnership was entered into for a period of 12 months or longer.

The learnership allowance in respect of learnership agreements completed are, however, also subject to certain limitations and may not exceed -

- R25 000 where a learnership agreement was entered into on or after 1 October 2001 but before 1 March 2006;
- R30 000 where a learnership agreement was entered into on or after 1 March 2006 [section 12H(2)(b)]; or
- R50 000 where a learnership agreement was entered into on or after 1 July 2006 with a learner who is a disabled person [section 12H(2A)(b)].

A learnership agreement is considered “completed” when confirmation is provided by the SETA, with which the learnership agreement is registered, that the learnership has been successfully completed according to its required standards or the standards of a professional body.

For purposes of the learnership allowance in respect of the completion of a learnership agreement, the term “annual equivalent” constitutes remuneration paid/payable to the learner by the employer for the 12 month period ending on the date of completion of the learnership agreement, according to the employment agreement entered into between the employer and the learner.

Example:

Facts:

On 1 April 2006 an employer entered into a learnership agreement with a learner. The employment agreement entered into between the employer and the learner stipulates that a salary of R4 000 per month is payable to the learner in respect of the last 6 months of the learnership and an amount of R3 000 in respect of the

prior six month period.

Determination of the learnership allowance:

The annual equivalent of the remuneration will be  $(R3\ 000 \times 6) + (R4\ 000 \times 6) = R42\ 000$ . The allowable deduction will, however, be limited to R30 000.

### **3.4 Documentary requirements which employers should comply with to qualify for the deduction**

In terms of section 12H(3) an employer will only qualify for a deduction of a learnership allowance if he/she provides the following information and documentation (in the employer's annual return of income) with regard to each learnership agreement in respect of which a deduction for the learnership allowance is claimed:

- The name of the SETA with which the learnership agreement is registered.
- The title and code of the learnership allocated and issued by the Director-General: Department of Labour in terms of regulation 2(3) of the Learnership Regulations, 2001.
- The full names and identification number of the learner contemplated in the registered learnership agreement.
- Proof that the employer has complied with all the requirements of the Skills Development Levies Act, 1999 (Act No. 9 of 1999).

A standard form (IT 180) that is available on the SARS website at [www.sars.gov.za](http://www.sars.gov.za) under Income Tax /IT forms /General must be completed by employers to comply with the above-mentioned requirements. This form should be completed in respect of each registered learnership agreement in respect of which a deduction of an allowance is claimed. This form is attached as "**Annexure 2**".

Where a registered learnership agreement was completed and a deduction of an allowance is claimed, the employer must provide confirmation that the learnership has been satisfactorily completed.

Where a number of registered learnership agreements were entered into or completed during a year of assessment an employer may, instead of completing an IT 180 in respect of each registered learnership agreement, compile a schedule that reflects all the required information. Such a schedule must make provision for all the information required on the IT 180 (including a declaration by the taxpayer in the capacity of employer/representative employer to the effect that all the requirements of the Skills Development Levies Act, No. 9 of 1999 have been complied with).

An employer which is exempt from the payment of the skills development levy in terms of section 4(b) of the Skills Development Levies Act, No. 9 of 1999 (i.e., where an employer during any month upon reasonable grounds belief that the total remuneration payable to all its employees during the following 12 month period will not exceed R500 000) could also qualify for a deduction of this allowance if all the other requirements are met.

### **3.5 Circumstances under which no allowance may be claimed**

Section 12H(4) prohibits the deduction of the allowance where -

- an employer which is party to an existing registered learnership agreement is substituted by another employer (and that employer does not form part of the same group of companies as that original employer). Neither the employer nor the substituting employer may claim the allowance in respect of the completion of the learnership and the substituting employer may not claim the allowance in respect of entering into the learnership;
- an existing registered learnership agreement entered into with a learner is substituted by another registered learnership agreement entered into with the same learner; or
- a registered learnership agreement is entered into by the employer more than once with the same learner in respect of the same learnership registered by the Director-General: Department of Labour and a deduction of the learnership allowance in terms of section 12H is or was allowable to that employer during any year of assessment in respect of the previous registered learnership agreement entered into. This will be the case where a learner, for example, did not succeed in obtaining the formal qualification

that needs to be obtained as part of the learnership agreement within the prescribed period of the learnership agreement.

### **3.6 Recoupment of the deduction**

Section 12H(5) deems the deduction of an allowance to have been recovered or recouped by an employer where the registered learnership agreement is terminated prior to the completion thereof; unless the termination is due to the death of the learner or the dismissal of the learner due to his or her incapacity as a result of ill-health or injury.

A learnership agreement will be considered terminated prior to completion thereof when the parties agree to terminate the agreement or when there is a breach of the terms of the agreement such as when a party no longer gives effect to the provisions or no longer complies with the obligations of the agreement.

The amount that was previously allowed as a deduction will be included in the income of the employer in respect of the year of assessment during which the registered learnership agreement was terminated.

Where an employer which is party to an existing registered learnership agreement is substituted by another employer and the learnership agreement is not terminated, no amount will be recouped. The substituting employer (if it does not form part of the same group of companies as that original employer) will, however, not qualify for the allowance on completion of the agreement.

## **4 Case study**

The determination of the amount allowable as a deduction of a learnership allowance is illustrated by means of the following example:

### Details

Employer ABC (Pty) Ltd (ABC) concluded learnership agreements with employees X, Z and a disabled employee D, and a contract of apprenticeship with employee Y in the course of a trade carried on by ABC. These learnership agreements/contract of apprenticeship were entered into and/or completed during the 2006, 2007 and 2008 years of assessment. The learnership agreements have been registered with the relevant SETA and titles and codes have been allocated and issued by the Director-General: Department of Labour. The

contract of apprenticeship is registered with the Department of Labour. ABC has a 31 March year-end.

(a) Employee X

Employee X entered into a learnership agreement on 1 April 2005. He was already in the employment of ABC prior to entering into the learnership agreement. The learnership agreement was completed by employee X on 31 December 2005. In terms of the agreement of employment X is only entitled to a wage of R2 000 per month, with no other benefits.

(b) Employee Y

Employee Y entered into a contract of apprenticeship on 1 April 2006. She was not in the employment of ABC prior to entering into this agreement. The contract of apprenticeship was completed by employee Y on 31 March 2008. In terms of the agreement of employment Y is only entitled to a wage of R2 000 per month, with no other benefits.

(c) Employee Z

Employee Z entered into a learnership agreement on 1 September 2005. This learnership has a duration period of 2 years. She was not in the employment of ABC prior to entering into this agreement. In terms of the agreement of employment Z is only entitled to a wage of R3 000 per month, with no other benefits.

(d) Employee D

Employee D, a disabled person, entered into a learnership agreement on 1 July 2006. He was not in the employment of ABC prior to entering into the learnership agreement. The learnership was completed by employee D on 31 March 2008. In terms of the agreement of employment D is only entitled to a wage of R3 000 per month, with no other benefits.

**Solution**

YEAR OF ASSESSMENT	EVENT	DEDUCTION	DETERMINATION OF DEDUCTION	NOTE
2006	X entered into a learnership agreement	R12 600	<b>Lesser of –</b> 70% x total remuneration = 70% x (9 x R2 000) = R12 600  <b>or</b> R17 500	Registered learnership agreement = “RLA”  RLA entered into before 1 March 2006, in employment prior to entering into agreement, period of agreement less than 12 months
	X completed a learnership agreement	R18 000	<b>Lesser of –</b> Total remuneration = 9 x R2 000 = R18 000  <b>or</b> R25 000	RLA entered into and completed before 1 March 2006
	Z entered into a learnership agreement	R25 000	<b>Lesser of –</b> Annual equivalent = 12 x R3 000 = R36 000  <b>or</b> R25 000	RLA entered into before 1 March 2006, not in employment prior to entering into RLA, learnership for period longer than 12 months
2007	Y entered into a contract of apprenticeship	R24 000	<b>Lesser of –</b> Annual equivalent = 12 x R2 000 = R24 000  <b>or</b> R30 000	RLA entered into after 1 March 2006, not in employment prior to entering into agreement, agreement for period longer than 12 months
	D entered into a learnership agreement	R50 000	<b>Lesser of –</b> Annual equivalent = 175% x (12 x R3 000) = R63 000  <b>or</b> R50 000	RLA entered into on 1 July 2006, not in employment prior to entering into agreement, agreement for period longer than 12 months
2008	Y completed a contract of apprenticeship	R24 000	<b>Lesser of –</b> Annual equivalent = 12 x R2 000 = R24 000  <b>or</b> R30 000	RLA entered into and completed after 1 March 2006
	D completed a learnership agreement	R50 000	<b>Lesser of –</b> 175% x Annual equivalent = 175% x (12 x R3 000) = R63 000  <b>or</b> R50 000	RLA entered into and completed after 1 July 2006
	Z completed a learnership agreement	R25 000	<b>Lesser of –</b> Annual equivalent = 12 x R3 000 = R36 000  <b>or</b> R25 000	RLA entered into before 1 March 2006

**Total deduction of the learnership allowance in respect of the:**

2006 year of assessment – R55 600

2007 year of assessment – R74 000

2008 year of assessment – R99 000

**5 Conclusion**

An employer will only qualify for the learnership allowance if a **registered learnership agreement** (i.e. a learnership agreement entered into before 1 October 2011 and registered with a SETA or a contract of apprenticeship registered with the Department of Labour) was entered into or completed on or after 1 October 2001, and the appropriate documentation/information is submitted with the relevant return of income in which a deduction for the allowance is claimed. The relevant increase in the allowances is only applicable to those learnership agreements entered into on or after 1 March 2006 and the more favourable allowances, in respect of learnerships entered into with disabled persons, are applicable to those learnership agreements entered into on or after 1 July 2006.

**Legal and Policy Division**  
**SOUTH AFRICAN REVENUE SERVICE**  
**Date of first issue: 5 March 2004**

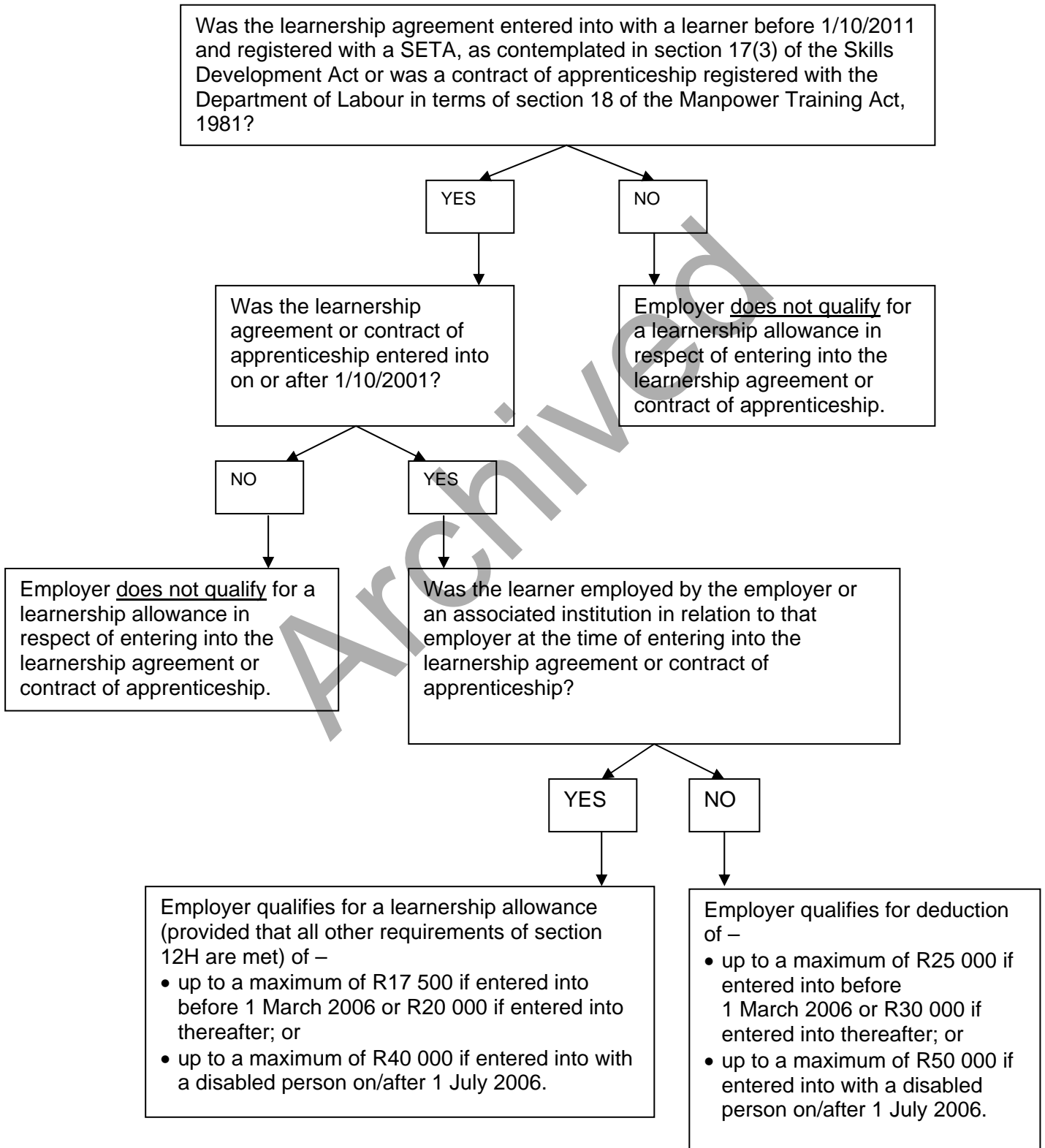
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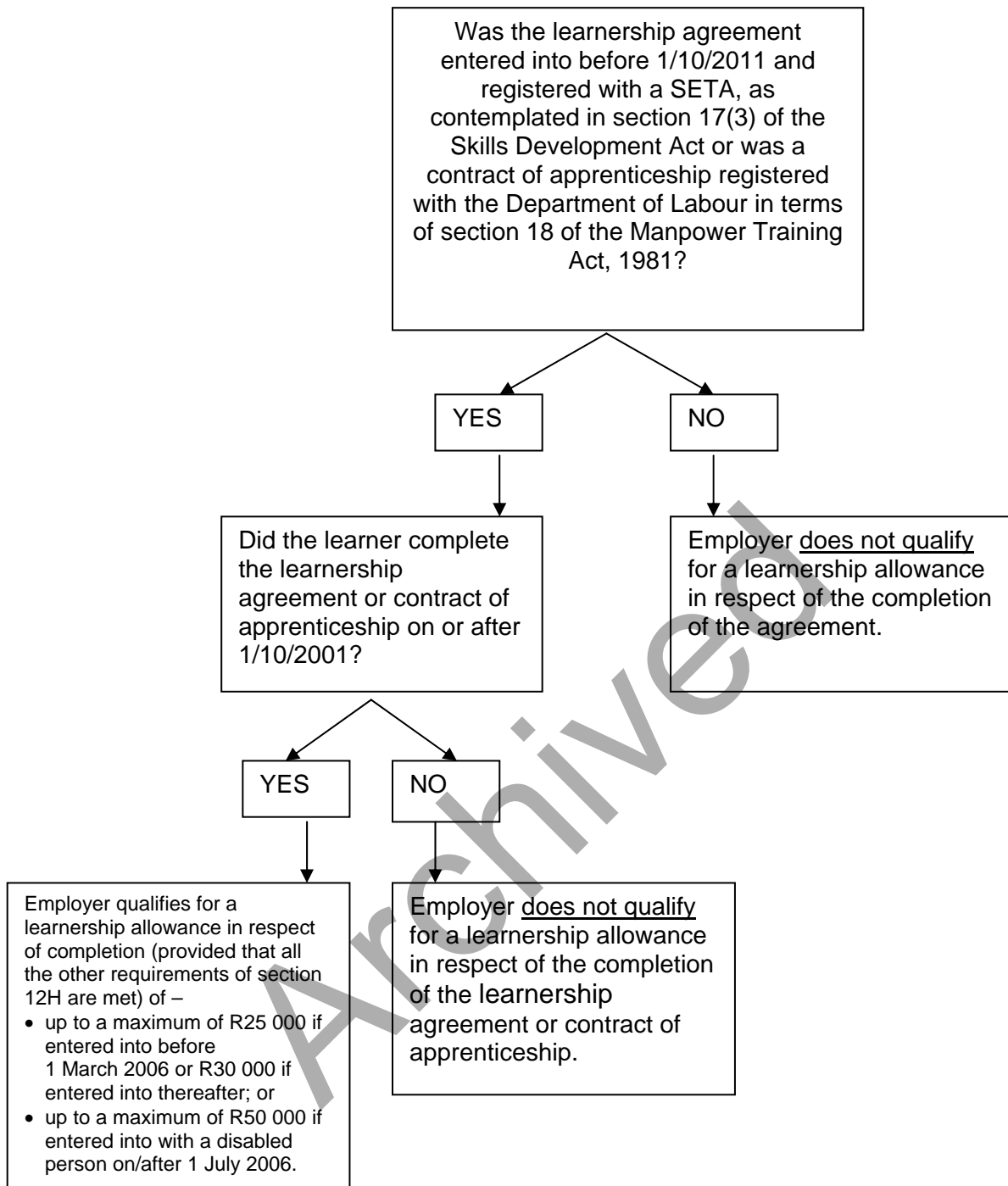
**ANNEXURE 1**

**Determination whether or not an employer is eligible for a learnership allowance in respect of a learnership agreement or contract of apprenticeship**

**(a) Flow chart in respect of learnership agreement/contract of apprenticeship entered into**



**(b) Flow chart in respect of learnership agreement/contract of apprenticeship completed**



**NOTE: Where (a) and (b) occur in the same year of assessment, a deduction for an allowance will be allowed in respect of both events**

ANNEXURE 2 (IT 180)



INCOME TAX  
INKOMSTEBELASTING

IT 180  
IB 180

**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

\_\_\_\_\_

Year of Assessment  
Jaar van aanslag

\_\_\_\_\_

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

Registered name of employer  
Geregistreerde naam van werkgever

Skills Development Levy reference number  
Vaardigheidsontwikkelingsheffingverwysingsnommer

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 leerlingooreenkoms deur die Direkteur-Generaal: Departement van Arbeid toegeken en uitgereik, ingevolge regulasie 2(3) van die Leerlingooreenkomsregulasies, 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

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

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 maatskappy wat deel van dieselfde groep van maatskappye as die werkgever vorm?

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?

Was the learnership agreement entered into between the employer and the learner in the course of a trade carried on by that employer?  
Was die leerlingooreenkoms met die leerling aangegaan in die loop van 'n bedryf deur die werkgebeoefenaar?

Period of the learnership agreement  
Tydperk van die leerlingooreenkoms

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 diensoreenkoms tussen die leerder en werkgever aangedui, wat ookal van toepassing is.

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

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

\_\_\_\_\_ (Rands only) (Slegs Rande)

\_\_\_\_\_ (Rands only) (Slegs Rande)

\_\_\_\_\_ (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 die selfde groep van maatskappye vorm), vervang?  YES JA  NO NEE

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

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 leerlingooreenkoms deur die Direkteur-Generaal: Departement van Arbeid geregistreer?  YES JA  NO NEE

I  , in my capacity as employer/representative employer hereby declare that  
Ek  , in my hoedanigheid as werkgever/verteenwoordigende 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.

Signature  
Handtekening

-  -   -  -

Date  
Datum

Archived