



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

Income Tax Reference Number of Employer

Year of Assessment

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.

Registered name of employer

Skills Development Levy reference number  L

Name of SETA with which the learnership is registered

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.

Full names and identity number of the learner contemplated in the registered learnership agreement

Date of entering into the registered learnership agreement in respect of which a deduction is claimed

**OR**

Date of completion of the registered learnership agreement in respect of which a deduction is claimed

Was the learner at the time of entering into the learnership agreement employed by the above-mentioned employer or associated institution in relation to that employer?  YES  NO

The annual equivalent of the remuneration of the learner stipulated in the agreement of employment between the learner and the employer **R**  (Rands only)

Did the above-mentioned employer substitute any employer which is party to an existing registered learnership agreement as contemplated in regulation 5(1) of the Learnership Regulations, 2001?  YES  NO

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?  YES  NO

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?  YES  NO

I , in my capacity as employer/representative employer hereby declare that all the requirements of the Skills Development Levies Act. No. 9 of 1999 have been complied with.

Signature  Date

