

LEARNING PROGRAMMES TAX INCENTIVE

Confirmation by the SETA for the purpose of the employer claiming a deduction for an allowance in respect of a Learning Programmes Agreement in the Mining and Minerals Sector.

This form must be completed by an employer in respect of each Learning Programmes Agreement for which a deduction for an allowance is claimed in terms of the provisions for section 12H of the Income Tax Act. The form after verification by the MQA must be attached to the return of income for the year of assessment in respect of which a deduction for an allowance is claimed.

NB: Eligibility is based on a Learner who appears as "Registered" or Completed on MQA MIS (I-Share)

Income Tax Reference Number of Employer: _____

Year of Assessment: _____

Registered name of Employer

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Registered Address of employer

Postal Code:

Contact Tel No:

Skills Development Levy reference number: _____ L _____

Name of the Learnership as registered with the Department of Labour:

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Learnership Code as supplied by the Department of Labour:

16Q _____

MQA Learning Programmes Agreement Number:

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Full names and identity number as stated on the Learnership Agreement:

Full Names:
Identity Number:

Date of entering into a Learning Programme Agreement in respect of which a deduction is claimed:	
Expected date of completion of a Learning Programme Agreement in respect of which a deduction is claimed as per the Learning Programme Contract and MQA MIS.	
Date at which learner was found competent if it is before the expected date of completion as per the Learning Programme Contract and MQA MIS	

-----, in my capacity as MQA official hereby confirm that the details with regard to the above-mentioned learner are true and correct.

 SIGNATURE: MQA LEARNING PROGRAMMES MANAGER

 DATE:

Note: Only documents with original MQA stamp and signature to be considered as valid