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Iya: KumaSekela Balawuli-Jikelele, kuBalawuli abaziiNtloko, kuBalawuli (kwaNdlunkulu nakwii-ofisi zezithili), kuBaphathi beeSekethe, kwiiNtloko zoLawulo noKuphathwa kwamaZiko, kumaSekela Balawuli beeNkonzo zamaZiko, kwiiNgcali zeMfundo eziziiNtloko zeZikolo, kwiiNqununu zezikolo zikarhulumente nakooSihlalo bamabhunga olawulo

Isishwankathelo esifutshane: *Ukunikwa ingqwalaselo kwezicelo zokuxolelwa kwabazali ekuhlawuleni iifizi zezikolo ngamabhunga olawulo kwizikolo zikarhulumente ezihlawulisa iifizi zezikolo.*

#### **Isihloko: Intlawulo yeefizi zezikolo nokuxolelwa kwabazali ekuhlawuleni iifizi zezikolo**

- Le setyhula iyongezelela yaye kufuneka ifundwe ikhatshwa zezi setyhula zilandelayo:
  - ISetyhula 0016/2007, yange-26 Matshi 2007, enika inkcazelo malunga neefizi zezikolo.
  - ISetyhula 0036/2013, yange-05 Agasti 2013, echaza ngeenkqubo ezingekho semthethweni ezinxulumene nentlawulo yeefizi zezikolo kwanokuhlululisa ezinye iifizi.
  - ISetyhula 0012/2018, yange-14 Matshi 2018, echaza indlela iSebe leMfundo leNtshona Koloni (WCED) eliyiqonda ngayo intsingiselo nokuphunyezwa ngokuqaphalekayo kokuxolelwa phantsi kwemiqathango ethile njengoko kubhaliweyo kwisigqibo nomyalelo (*judgment and order*) weNkundla ePhakamileyo yeziBheni (*Supreme Court of Appeal*), owawiswa nge-13 Disemba 2017.
  - ISetyhula 0034/2018, yange-21 Septemba 2018, ekhankanya inkqubo ekumgangatho ofanayo (*standard process*) elungiselelwe ukunceda abazali abenza isicelo sokuxolelwa phantsi kwemiqathango ethile ekuhlawuleni iifizi zezikolo.
- Uyacelwa kwakhona ukuba ufunde imimiselo ii-**Regulations relating to the exemption of parents from the payment of school fees in public schools** eyayipapashwe kwiGazethi kaRhulumente No. 29311 yange-18 Oktobha 2006. Ikopi yale mimiselo ikhankanywe ngentla, eyayikhutshwe phantsi kwekhava yeSetyhula 0058/2006, yange-09 Novemba 2006, iqhotyoshelwe ukwenzela ukunceda wena.
- Ngokwesiqendu 40 soMthetho weZikolo zaseMzantsi Afrika (SASA), 1996 (uMthetho 84 ka-1996), abazali abangenako ukuhlawula iifizi zezikolo banokwenza isicelo sokuxolelwa

ekuhlawuleni iifizi zezikolo. Umgaqo-sikhokelo wokuxolela (*exemption framework*) uthathela ingqalelo ukuba asingabo bonke abazali abanokuthwala uxanduva lweendleko zemali ezinxulumene nemfundo yabantwana babo kwanomba wokuba, kwiimeko ezinjalo uncedo lwezemali lohlobo lwentlawulo ngokuyinxalenye, ngokupheleleyo okanye ukuxolelwa phantsi kwemiqathango ethile kuyanikwa ukunceda abazali ukuze amalungelo abantwana babo kwimfundo angachaphazeleki kakubi kukungabi nako kwabo ukuhlawula iifizi zezikolo.

4. Nakuba kunjalo, imimiselo ii-*Regulations relating to the exemption of parents from the payment of school fees in public schools, 2006*, esetyenziswayo iye yayinto ecothayo ukuyiphumeza njengoko ingathethi nto ngemiba neemeko ezenzekayo ekuhlaleni nezichaphazela uxanduva lwabazali ekuhlawuleni iifizi zezikolo. Ngenxa yesi sizathu iWCED ifumene iingcebiso zomthetho ezisuka kwiiNkonzo zeeNgcebiso zoMthetho zePhondo (*Provincial Legal Advisory Services*) ukuphendula iintlobo ngeentlobo zokutolikwa kwemigqaliselo okanye kokungeyomigqaliselo kwimimiselo.
5. Ngenxa yokuqaphela ukuba iWCED isakhokelwa nguMgaqo-siseko weRiphablikihi yaseMzantsi Afrika, 1996, kucelwa amabhunga olawulo athathela ingqalelo le miba ilandelayo xa kuqwalaselwa izicelo zokuxolelwa ekuhlawuleni iifizi nokuqinisekisa ukuba isicelo siqwalaselwa ngokobume baso (*on its own merit*) ngokungenamkhethe, ngokufanelekileyo nangokusekuhlani:

#### 5.1 Inkcazelo ngegama elithi “umzali”

- 5.1.1 Umhlathi (c) wenkcazelo yegama elithi “umzali” kwisiqendu 1 se-SASA uqulathe ngaphezu kokusuka kutolikwe umzali njengomntu othwala uxanduva lwezemali ngokumalunga nomfundi. Umntu owuthobela umhlathi (c) unokuchazwa njengomntu ongene ezihlangwini zomzali ngokuthatha imisebenzi eluxanduva enjengokumsa uphinde umbuyise umfundi, ukumncedisa kumsebenzi wasekhaya wesikolo, ukucebisa ngamava umfundi oya kwimicimbi okanye kwimisebenzi yesikolo kunye nomfundi. Loo mntu ubonelela umfundi oko ngezo zinto bezinokubonelelwa ngumzali omzeleyo okanye ngumzali omthathela kuye ngokusemthethweni (*adoptive parent*) umfundi.
- 5.1.2 Ngenxa yokuchongwa kwamagama ngendlela ethile kumhlathi (c), umntu othathela kuye imisebenzi eluxanduva makakuchaze oko phantsi kwesifungo ukuze aqinisekise ubungakanani bemisebenzi eluxanduva ayithathela kuye. Ukongeza, i-afidavithi esuka kumzali womfundi (okanye loo mntwana ubekwe phantsi kwenkathalo yomzali ngokungqinelana nomthetho), echaza iinkcukacha zomntu othathela kuye imisebenzi eluxanduva yomzali kunye naloo misebenzi iluxanduva ithathiweyo, mayingeniswe esikolweni. Amabhunga olawulo anokuthathela ingqalelo umvuzo okanye umrhulo ongekaxhuzulwa womntu ohambelana mbo nomhlathi (c) onika inkcazelo yegama elithi, umzali, ukuze kubalwe ipesenti yokuxolelwa ekuhlawuleni iifizi zezikolo.
- 5.1.3 Kwiimeko apho isikolo sinezizathu ezaneleyo zokumncina umntu obanga ukuba uyawuthobela umhlathi (c) wenkcazelo yegama elithi, umzali, umphathi wesekethe kufuneka acelwe enze uphando, ekhatshwa ngunontlalontle osuka kwiSebe loPhuhliso lwezeNtlalo (*Department of Social Development*), olusengakuba kukutyelela ikhaya

kunye/okanye ukuqhuba udliwano-ndlebe nomfundi, umzali nomntu othathele kuye imisebenzi eluxanduva yobuzali.

## 5.2 Imihla esikiweyo yokungeniswa kwezicelo zokuxolelwa ukuhlawula iifizi

Ummiselo 6(11) wee-Regulations relating to the exemption of parents from the payment of school fees in public schools, 2006, unombono wokuba izicelo zokuxolelwa mazingeniswe ngabazali zize zinikwe ingqwalaselo ngamabhunga olawulo ekuqaleni konyaka wesikolo, phambi kokuba kuphele ikota yokuqala. Nakuba kunjalo, okunye okubaluleke gqitha kukuba, akukho nto kwi-SASA okanye kwimimiselo echaziweyo ethintela umzali ekwenzeni isicelo kamva kunyaka wesikolo, ukuba imeko yezemali yabo iyatshintsha. Ngokufanayo, uMmiselo 7 wale mimiselo ichaziweyo uxhobisa amabhunga olawulo ekubeni atshintshe izigqibo zokuvuma ukuxolelwa kokuhlawula iifizi, ukuba imeko yezemali yomzali iye yatshintsha apha enyakeni. Ngenxa yoku kukhankanywe ngentla, kucelwa izikolo zancedise abazali abafuna ukwenza isicelo sokuxolelwa ekuhlawuleni iifizi zezikolo emva komhla osikiweyo omiselwe libhunga lolawulo ngenxa yezizathu zokwenza amalungiselelo.

## 5.3 Ukutolikwa “kwengeniso” okanye “umvuzo okanye umrhulo ongekaxhuzulwa”

5.3.1 Kubaluleke gqitha ukwazi ukuba umxholo nenjongo ye-SASA kunye nomgaqo-sikhokelo ekufuneka kunikwe ngayo ingqwalaselo kwinkqubo yokuxolelwa ekuhlawuleni iifizi yahluke ngokupheleleyo kwinjongo nakumxholo ngokubanzi woMthetho weNgeniso yeRhafu, 1962 (uMthetho 58 ka-1962), oyingqokelela yengeniso yerhafu ukulungiselela iinjongo zengeniso. Amabhunga olawulo makaqaphele ukuba akukho sengqiqweni ukucela abazali abanengxaki ngokwasemalini ukuba bangenise amaxwebhu ekungenzeka ukuba axabisa ngokugqithisileyo ngokwasemalini okanye ekunzima ukuwafumana, kuthathelwa ingqalelo ukuba iintsapho ezininzi ezinemivuzo ephantsi zifumana ingeniso ngendlela engeyiyo eqhelekileyo yaye ababhaliswanga kwiNkonzo yeNgeniso yaseMzantsi Afrika (*South African Revenue Service*). Ukucela ezo ntsapho ukuba mazingenise iziteyitimenti zemali eziphicothiweyo akuhambelani noluvo okanye ingcinga yenkqubo yokuxolelwa ukuhlawula iifizi jikelele. Amabhunga alawulo makenze isicelo sokuba abazali abangenako ukungenisa amaxwebhu ezemali, mabangenise i-afidavithi yale njongo nekufuneka ibandakanye isiteyitimenti sengeniswenkitho abazali abanokuyicwangcisa ngokwabo, bedwelisa yaye bengqinisisa ingeniso kunye nenkcitho yabo. Le afidavithi ikhankanywe ngentla mayamkelwe libhunga lolawulo ngaphandle kokuba ibhunga lolawulo linesizathu esivokothekileyo sokukholelwa ukuba ingcaciso yezemali ekule afidavithi kunye/okanye isicelo sokuxolelwa ukuhlawula iifizi asiyonyaniso.

5.3.2 Ngaphandle kokungasentla, kucetyiswa amabhunga olawulo ukuba apho umsebenzi akhetha ukuba lilungu leskim soncedo lwezonyango lomqeshi kunye nokuqingqa umvuzo wakhe ukubandakanya isibonelelo soncedo lwezonyango (esiya kunika umsebenzi isibonelelo kwirhafu, njengoko ingeniso ehlawulelwa irhafu incitshisiwe, iifom zengeniso yerhafu yesibonelelo yabasebenzi, njengoko ingeniso yerhafu incitshisiwe), igalelo lesibonelelo soncedo lonyango liyinxalenye yomvuzo ongekaxhuzulwa (*gross salary*).

5.3.3 Kucetyiswa amabhunga olawulo ngaphezulu ukuba "umvuzo nomrhulo ongekaxhuzulwa" utolikwa njengoquka ikhomishini ne-ovathayim. Olu toliko lufumana ukomelela xa

kuqwalaselwa kuphela “intlawulo esisigxina neyarhoqo” (“fixed and regular payment”) esuka kumqeshi ukuya kumqeshwa yayibonwa “njengengeniso”, le mithombo yengeniso ayisayi kuthathelwa ngqalelo ngokubhekiselele kwiinjongo ii-Regulations relating to the exemption of parents from the payment of school fees in public schools, 2006:

- a) Abacebisi abazisebenzelayo (Consultants working on a freelance basis), abafumana ingeniso ngokusekelwe kwiprojekthi.
- b) Abantu abazisebenzelayo, abangeniso yabo inokwahluka ukusuka kwinyanga nenyanga.
- c) Abantu abafumana umvuzo omncinane gqitha okanye abangenawo kwaphela umvuzo osisiseko, kodwa abafumana iikhomishini ezinkulu (abanjengee-arhente zokuthengisa izindlu (estate agents)).

5.3.4 Inyaniso yokuba aba bantu bakhankanywe ngentla bengafumani ngeniso benjalo oko akuthethi ukuba abanako ukuzihlawula iifizi zezikolo.

#### 5.4 **Isaziso esiya kubazali ngokunxulumene neenkqubo zokuxolelwa ekuhlawuleni iifizi**

5.4.1 UMgqaliselo 3.2.2(b) we-Budget Prescriptions for Public Schools, opapashwe kwiGazethi yePhondo No. 6103 ye-23 Januwari 2004, wenza isibonelelo sokuba isaziso ne-ajenda kufuneka ithunyelwe kubazali ubuncinane phambi kweentsuku eziyi-30 zokuba iqale intlanganiso yebhajethi yonyaka (annual budget meeting), enika iingcombolo nenjongo yentlanganiso eza kubanjwa, kufuneka ibe nesaziso sokuba iikhrayitheriya neenkqubo eziya kulandelwa ekuxolelweni ukuhlawula iifizi zinokufumaneka esikolweni. I-WCED inqwenela ukubongoza iinqununu namabhunga olawulo ukuqinisekisa ukuba umgaqo wokuxolelwa kwabazali ekuhlawuleni iifizi zezikolo ucacisiwe kubazali kwintlanganiso yebhajethi yonyaka kunye nokuqinisekisa ukuba abazali abangazihambiyo iintlanganiso zebhajethi kwakhona bayaziswa ngencwadi ebhaliweyo ngemigaqo yokuxolelwa ekhankanywe apha ngentla. Ubungqina bezo zaziso mabugcinwe ngeenjongo zerekhodi, ukuba kunako. Kucelwa wazise ukuba i-SASA ne-Regulations relating to the exemption of parents from the payment of school fees in public schools, 2006, aziniki mabhunga olawulo ilungelo lokungavumi ukwamkela nokuqwalaselwa kwezicelo zokuxolelwa kwabazali ekuhlawuleni iifizi zezikolo ngenxa yeengxaki zebhajethi.

5.4.2 Kucelwa uqaphele ukuba izaziso ezibhaliweyo zebhunga lolawulo eziya kubazali zibaxelela ngesiphumo sezicelo zabo zokuxolelwa ekuhlawuleni iifizi zezikolo mazibazise ngelungelo labo lokufaka isibheni kwiNtloko yeSebe leMfundo zingadlulanga iintsuku eziyi-30 sifumanekile isigqibo esinjalo, ukuba baye abakhange baneliseke sisigqibo sebhunga lolawulo.

#### 5.5 **Ukufumaneka kweefizi zesikolo ezingekahlawulwa**

Kubaluleke gqitha ukuba amabhunga olawulo ahambelane ngokuthe mbo nezibonelelo zeziqendu 41(4) no-41(5) we-SASA nokuqinisekisa ukuba ezi zibonelelo ziyabandakanywa kumgaqo-nkqubo wezemali wesikolo. Kucelwa amabhunga olawulo ukuqinisekisa ukuba iMimiselo 6 (13), 6(14) no-7(3) ye-Regulations relating to the exemption of parents from the payment of school fees in public schools, 2006, ithotyelwa ngokungaqongqo yaye onke amalungu ebhunga lolawulo nabasebenzi abasebenza ngezicelo zokuxolelwa ekuhlawuleni iifizi zezikolo balandela inkqubo esemthethweni phambi kokuthatha

inyathelo ngakumzali ngokungahlawulwa kweefizi zesikolo. Kuphela nje ukuba isikolo siye sahambelana mbo neziqendu 41(4) no-41(5) ze-SASA, sinokuqhubela phambili ngokufumana iifizi zesikolo ezingekahlawulwa, nokuba oko kwenziwa ngokusetyenziswa kwamagqwetha okanye abaqokeleli bamatyala (*debt collectors*). Kugxininiswa ngamandla ukuba akuvumelekanga ukumvimba umfundi ilungelo lakhe lokuthatha inxaxheba kuyo yonke imiba yenkqubo yesikolo sikarhulumente, nokuba kuye kwangahlawulwa iifizi zesikolo ngabazali bakhe, yaye akuvumelekanga ukuba kwenziwe ixhoba naye namphi na umfundi ngayo nayiphi na indlela.

## 5.6 **Abafundi abafumana iigranti zentlalo**

Kuziswa ingqwalaselo yamabhunga olawulo ku-*Regulation 1 of the Regulations relating to the exemption of parents from the payment of school fees in public schools, 2006*, omisela ukuba umntu ofumana igranti yezentlalo egameni lomntwana naye ngokunjalo unelungelo ngoko nangoko lokuxolelwa ngokupheleleyo ekuhlawulweni kweefizi zesikolo ngokunxulumene naloo mntwana. Nangoku oku kungamiselwanga, kunokuthi, ngeenjongo zophicotho-zincwadi, kufaneleke ukuba abazali abanjalo banike isikolo isiqinisekiso esibhaliweyo esisuka kwi-South African Social Security Agency ukuba umfundi ochaphazelekayo nguyey oxhamlayo kwigranti yabantwana.

## 5.7 **Izicelo zokucelwa ukuxolelwa ekuhlawuleni iifizi ngabantu abasuka kwamanye amazwe**

I-WCED icetyisiwe malunga nokuba iinkcazelo zegama lokuthi, "umzali" kunye "nomfundi" ezinikiweyo kwi-SASA azahluli phakathi kwabemi kunye nabemi bamanye amazwe yaye mazitolikwe ngenjongo eyiyo ukubandakanya iimbacu kunye nabenzi-sicelo seepemithi zesiqendu 22 (abenzi-sicelo sepemithi yegwiba lezokhuseleko ekhutshwa ngokwesiqendu 22 somthetho i-*Refugees Act*), 1998 (uMthetho 130 ka-1998). Uxanduva lwesikolo sikarhulumente lokwamkela umfundi nkqu nokuba umzali akanako ukuhlawula iifizi zesikolo, luyinxalenye yokuqinisekisa ukuphunyezwa kwelungelo lomntwana ukufumana imfundo esisiseko, njengoko kukhuseleweyo kuMgaqo-siseko weRiphabliki yoMzantsi Afrika, 1996, apho iimfuno zomntwana zibaluleke gqitha. Abazali babantwana abaziimbacu nababemi abafuna igwiba lezopolitiko banoxanduva, ngokungqinelana nesiqendu 34 somthetho i-*Refugee Act*, 1998 (uMthetho 130 ka-1998) ofundwa kunye nesiqendu 3(1) se-SASA, ukuqinisekisa ukuba abantwana babo bahamba isikolo. Apho loo mzali angenako ukuhlawula iifizi zesikolo, unelungelo lokwenza isicelo sokuxolelwa ekuhlawuleni iifizi zesikolo nokuba umntwana oxhomekeke kuye, nokuba kungasiphi na isizathu, unamaxwebhu okanye akanawo amaxwebhu ayimfuneko.

## 5.8 **Ukufunyanwa kweefizi zesikolo ngokusebenzisa iimali ezihlawulwa ngabazali ukwenzela ezinye iinjongo**

5.8.1 I-WCED ifumanise ukuba izikolo ezithile zifumana iintlawulo ngokunxulumene nokukhathalela abafundi emva kweeyure zesikolo (*aftercare*), ngothutho lwabafundi okanye imisebenzi yasemva kweeyure zesikolo ezisuka kubazali abasemva ngeentlawulo (*arrears*) zeefizi zesikolo baze basebenzise ezo mali ukuhlawula iifizi zesikolo ezisemva ngentlawulo. Lo mgaqo-nkqubo wesikolo ucetyiswayo onenjongo yokwahlutha iimali ezihlawulweyo ngaphandle kwamvumelwano namntu oko kusenziwa ngeenjongo ezinganxulumenanga neefizi zesikolo ukwenzela ukuhlawulwa kweefizi zesikolo ezisemva,

awungqinelani nesiqendu 41(1) se-SASA esimisela inkqubo yezomthetho ukufumana iifizi zezikolo ezisemva (*arrear school fee debt*).

5.8.2 Inkqubo ekhankanywe apha ngentla kwakhona ikhokhekela ekuzincedeni wena ubuqu okusingela phantsi inkqubo yezomthetho ebonisiweyo kwisiqendu 34 soMgaqo-nkqubo weRiphabliki yoMzantsi Afrika, 1996, onika isiqinisekiso selungelo lokuya kwiinkundla zamatyala nokukhusela ilungelo lokuba imbambano mayisonjululwe ngokusetyenziswa komthetho kwinkqubo yokuthethwa kwetyala ngendlela enobulungisa phambi kwenkundla yamatyala okanye iforam ezimeleyo nengathathi cala.

## 5.9 **Ukukhutshwa kweebhasari ngendlela yokuxolelwa ekuhlawuleni iifizi zesikolo**

5.9.1 Amabhunga olawulo makaqaphele ukuba ngokungqinelana nesiqendu 37(7)(c) se-SASA, ibhunga lolawulo akuvumelekanga ukuba liqokelele nayiphi na imali okanye amagalelo asuka kubazali ukuthintela okanye ukusebenzisa ngenjongo ethile intlawulo yeefizi zesikolo ezinyanzelekileyo. Kufikelele kwingqwalaselo yeWCED ukuba izikolo zikarhulumente ezithile qho ngonyaka zenza ibhajethi yezixa-mali zeefizi zesikolo ezixhome ngokugqithisileyo ezisetyenziselwa ukunika iibhasari abafundi ngabanye abagqwesayo kwizifundo okanye kwezemidlalo okanye ukutsalela abafundi abanjalo ezikolweni. Kukhutshwa ezi bhasari ngendlela yokuba baxolelwe ekuhlawuleni iifizi zezikolo. Kukhangeleka ngathi ukulahlekelwa yingeniso okususela kolu xolelo lweefizi kuthelekiswa nokunyuka kweefizi ezihlawulwa ngabazali abahlawula iifizi. Amabhunga olawulo makazikhwebule kulo mkhuba njengoko ubangela ukunganeliseki phakathi kwabazali.

5.9.2 Ngokungqinelana nesiqendu 40(1) se-SASA, umzali unoxanduva lokuhlawula iifizi zesikolo ezimiselwe ngokungqinelana nesiqendu 39 ngaphandle kokuba okanye uye waxolelwa ekuhlawuleni intlawulo ngokungqinelana ne-SASA ngenxa yeengxaki zemali. Ngenye indlela, ukuba umzali unako ukuhlawula iifizi zesikolo, umzali onjalo unoxanduva lokuhlawula iifizi zesikolo yaye akufunekanga ukuba anikwe ibhasari endaweni yeefizi zesikolo. I-SASA ayenzi sibonelelo sokuba isikolo sikarhulumente masikhuphele iibhasari abafundi abathile nokubuyisela ke ngoko ngokwandisa iifizi zesikolo zabanye abafundi.

## 5.10 **Ukuxolelwa kwabasebenzi besikolo ekuhlawuleni iifizi zesikolo**

Kuye kwafikelela kwingqwalaselo yeWCED ukuba izikolo ezithile ziyabaxolela ekuhlawuleni iifizi zezikolo abasebenzi. Kucetyiswa amabhunga olawulo ukuba ukuxolelwa kwabasebenzi ekuhlawuleni iifizi zezikolo akuvumelekanga ngokungqinelana ne-SASA kunye nemimiselo echaphazelekayo. Ukuba lo msebenzi unako ukuhlawula iifizi zesikolo, unoxanduva ngokwenene lokuhlawula yaye oko kuxolelwa makumiselwe libhunga lolawulo kuthathelwa ingqalelo isigqibo ngokungqinelana nesiqendu 39 se-SASA.

## 5.11 **Ukutshintshelwa kwabafundi kwezinye izikolo**

Ngokungqinelana nesiqendu 1 se-SASA, "iifizi zezikolo" zithetha iifizi ezichatshazelweyo kwisiqendu 39 yaye zibandakanya naluphi na uhlobo lwegalelo oluluhlobo lwemali olwenziwa okanye oluhlulwa ngumntu okanye libhunga ngokunxulumene nokuhamba okanye ukuthatha inxaxheba komfundi kuyo nayiphi na inkqubo yesikolo sikarhulumente. Kucelwa uqaphele ukuba ukuhamba nokuthatha inxaxheba komfundi kwiinkqubo

zesikolo kunxulumene nomfundi kanye ekubeni ahambe isikolo nasekuthatheni inxaxheba kanye kwinkqubo yesikolo ngokubakhona esikolweni kwisikolo ubuqu. Amabhunga olawulo makaqinisekise ukuba umgaqo-nkqubo omalunga neefizi zezikolo awukhabani ne-SASA ngokuhlawulisa abazali imali esisohlwayo ngokungathobeli ithuba lokusebenza kwesaziso sesoohlwayo xa abafundi betshintshela kwezinye izikolo ebudeni bonyaka. Abazali bomfundi orhoxileyo esikolweni ebudeni bonyaka abanyanzelekanga ukuhlawula iifizi zezikolo zonyaka wonke okanye ngokuyinxalenye yonyaka wesikolo.

6. Ngeliqokumbelayo, amabhunga olawulo ayakhunjuzwa ukuba nangona ii-*Regulations relating to the exemption of parents from the payment of school fees in public schools, 2006*, ingacacisi ngokukodwa ukuba amabhunga olawulo makaphumeze isigqibo seNtloko yeSebe leMfundo, ngakumbi xa isibheni sisekelwa, amabhunga olawulo akanalo igunya okanye ilungelo elilodwa lokunxaxha kwisigqibo esenziwe yiNtloko yeSebe leMfundo njengegunya ekubhenelwa kulo.
7. Kucelwa wazise okukule setyhula nakwimimiselo eqhotyoshelweyo ii-*Regulations relating to the exemption of parents from the payment of school fees in public schools, 2006*, amagosa esithili, amalungu amabhunga olawulo neekomiti zolawulo zezikolo ukuze zikuthathele ingqalelo.

**ISAYINWE:** NGU-BK SCHREUDER

**INTLOKO YESEBE LEMFUNDO**

**UMHLA:** 2019-04-26

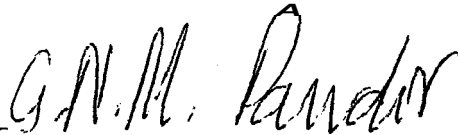
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**GOVERNMENT NOTICE**

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**DEPARTMENT OF EDUCATION****No. R. 1052****18 October 2006****SOUTH AFRICAN SCHOOLS ACT, NO. 84 OF 1996  
REGULATIONS RELATING TO THE EXEMPTION OF PARENTS FROM  
PAYMENT OF SCHOOL FEES IN PUBLIC SCHOOLS**

I, Grace Naledi Mandisa Pandor, Minister of Education, after consultation **with** the Council of Education Ministers and the Minister of Finance, and **in** terms of sections 39(4) **and** 61 of the **South** African Schools Act, 1996 (Act No. **84** of 1996), hereby publish the regulations in the Schedule for general information.



GRACE NALEDI MANDISA PANDOR, MP  
MINISTER OF EDUCATION

**DATE: 8-10-2006**

**SCHEDULE****1. Definitions**

In these regulations, any word or expression to which a meaning has been assigned in the Act shall have the meaning so assigned to it **and**, unless the context indicates otherwise –

“application” means an application by a parent for total, partial or conditional exemption from paying school fees;

“automatic exemption” means the total exemption available to –



- (a) a person who has the responsibility of a parent in respect of a child placed in –
  - (i) a foster home;
  - (ii) a youth care centre;
  - (iii) a place of safety; or
  - (iv) an orphanage;
- (b) a person who is a kinship caregiver of an orphan or of a child who –
  - (i) has been abandoned by his or her parents; and
  - (ii) is without any visible means of support;
- (c) a person who receives a social grant on behalf of a child; or
- (d) a child who heads a household;

“combined annual gross income of parents” means the annual gross income of the parents, calculated together, or, if a learner has only one parent, the total annual gross income of such parent;

“competent authority” includes a chief, minister of religion or headman, or a councillor of a local authority;

“conditional exemption” means the exemption granted to a parent who –

- (a) qualifies for partial exemption but, owing to personal circumstances beyond his or her control, cannot pay even the reduced amount; or
- (b) does not qualify for exemption but supplies information indicating his or her inability to pay school fees owing to personal circumstances beyond his or her control,

which exemption the school governing body grants with the proviso that the parent agrees to certain conditions for the payment of the school fees;

“exemption” means the total, partial or conditional exemption of parents who are unable to pay school fees from the payment of such fees;

“income” means –

- (a) gross salary or wages;
- (b) money received from investments; and

- (c) profit gained from any form of business undertaking;

“parent” means a parent as defined in the Act;

“partial exemption” means the financial concession granted to a parent in terms of which he or she is liable for the payment of only a portion of the school fees;

“the Act” means the South African Schools Act, 1996 (Act No. 84 of 1996); and

“total exemption” means the financial concession –

- (a) granted to a parent in accordance with the calculation result contemplated in regulation 6(3); or
- (b) available to a parent as a result of his or her qualifying for the automatic exemption contemplated in regulation 4(3).

## **2. Scope and application**

- (1) These regulations must be interpreted within the framework of the Act and of the National Norms and Standards for School Funding.
- (2) These regulations apply to all public schools except public schools that are declared no fee schools.

## **3. Obligations of governing bodies and principals when learner is admitted to public school**

- (1) The principal must notify a parent of the following:
  - (a) the amount of the annual school fees to be paid and procedures for applying for exemption;
  - (b) the fact that the parent is liable for the payment of school fees unless he or she has been exempted from the payment thereof;
  - (c) a form (Annexure A), contemplated in section 41(4)(c) of the Act, must be completed by the parent and signed by the principal of the school and by the parent, indicating that the parent has been informed about the provisions of paragraphs (a) and (b);
  - (d) one copy of the signed form contemplated in paragraph (c) will be handed over to the parent when the learner is admitted to the public

school, another will be submitted to the Head of Department or his or her delegate as soon as possible, and the original will be filed at the school; and

(e) if a parent is in arrears by one month or more, the governing body will investigate whether the parent qualifies for exemption before acting in terms of section 41(1) of the Act.

- (2) The governing body must cause a copy of these regulations to be displayed at the school in a conspicuous place.
- (3) The governing body must, on request, provide the parent with a copy of these regulations.
- (4) The governing body must treat as confidential all information that a parent provides in support of his or her application, and may not divulge such information to a third party without the consent of the parent, except to the Head of Department or his or her delegate.

#### **4. Obligations of parents**

- (1) A parent who wishes to be exempted from the payment of school fees for a child at a particular school must apply annually to the chairperson of the governing body in writing, by completing the form contained in Annexure B of these regulations, supplied by the principal.
- (2) An applicant must furnish such relevant further particulars as the governing body may request.
- (3) A parent qualifies for automatic exemption if he or she submits to the governing body sufficient proof of eligibility for such exemption by providing documentary evidence in the form of -
  - (a) an affidavit;
  - (b) a confirmation affidavit from a social worker or from any other competent authority; or
  - (c) a court order.

## 5. Categories for purposes of exemption

The following categories apply for purposes of exempting a parent from the payment of school fees:

- (1) Total exemption;
- (2) partial exemption;
- (3) conditional exemption, and
- (4) no exemption.

## 6. Procedure according to which governing body must consider application

- (1) The governing body must consider the application subject to these Regulations and must make a decision within 30 days after receipt of the application.
- (2) (a) The governing body must apply the following formula when considering the application for exemption:

$$E = 100 \left( \frac{F + A}{C} \right)$$

where -

E = school fees as a proportion of the income of a parent.

F = annual school fees, for one child, that a school charges in terms of section 39 of the Act.

A = additional monetary contributions paid by a parent in relation to a learner's attendance of, or participation in any programme of, a public school.

C = combined annual gross income of parents.

100 = the number by which the answer arrived at in the brackets is multiplied so as to convert it into a percentage.

- (b) The annual school fees of only one learner must be used in the formula.

- (c) If a parent has more than one child at the same school and the school fees are not the same for all of them, the highest school fees must be used in the formula.
- (3) If E is equal to or greater than 10%, the parent qualifies for total exemption.
- (4) (a) If E is equal to 3,5%, the parent qualifies for partial exemption.  
(b) If E is equal to 2,5%, the parent does not qualify for any exemption, unless he or she has three or more other children at the same public school or at another public school that has not been declared a no fee school.  
(c) If E is equal to 3,0%, the parent does not qualify for any exemption, unless he or she has one or more children at the same public school or at another public school that has not been declared a no fee school.
- (5) (a) If E is less than 2,0%, the parent does not qualify for any exemption.  
(b) If E is equal to 2,0%, the parent does not qualify for any exemption, unless he or she has five or more other children at the same public school or at another public school that has not been declared a no fee school.
- (6) (a) The table below determines the level of exemption.  
(b) The table applies only to a parent who qualifies for partial exemption.  
(c) Column one of the table applies to a parent who has only one child at a public school.  
(d) Columns two to 10 apply to a parent who has more than one child at the same public school or at more than one public school that have not been declared no fee schools.  
(e) The governing body must take into account all the learners contemplated in paragraph (d) when applying the table.

E =	NUMBER OF LEARNERS									
	1	2	3	4	5	6	7	8	9	10
2.0%	0%	0%	0%	0%	0%	11%	20%	27%	33%	38%
2.5%	0%	0%	0%	14%	25%	33%	40%	45%	50%	54%
3.0%	0%	7%	22%	33%	42%	48%	53%	58%	61%	64%
3.5%	7%	26%	38%	47%	54%	59%	63%	66%	69%	71%
4.0%	25%	40%	50%	57%	63%	67%	70%	73%	75%	77%
4.5%	39%	51%	59%	65%	69%	73%	76%	78%	80%	81%
5.0%	50%	60%	67%	71%	75%	78%	80%	82%	83%	85%
5.5%	59%	67%	73%	77%	80%	82%	84%	85%	86%	87%
6.0%	67%	73%	78%	81%	83%	85%	87%	88%	89%	90%
6.5%	73%	78%	82%	85%	87%	88%	89%	90%	91%	92%
7.0%	79%	83%	86%	88%	89%	90%	91%	92%	93%	93%
7.5%	83%	87%	89%	90%	92%	93%	93%	94%	94%	95%
8.0%	88%	90%	92%	93%	94%	94%	95%	95%	96%	96%
8.5%	91%	93%	94%	95%	96%	96%	96%	97%	97%	97%
9.0%	94%	96%	96%	97%	97%	98%	98%	98%	98%	98%
9.5%	97%	98%	98%	98%	99%	99%	99%	99%	99%	99%
10.0%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

- (7) In the case of conditional exemption, the governing body may attach to an exemption granted to an applicant such conditions as it may deem reasonable.
- (8) An applicant must, if he or she so requests, be afforded an opportunity to present his or her application in person or through a representative designated by him or her.
- (9) The governing body must, in writing and within seven days after its decision is taken, notify each applicant of the decision and the reason therefor.

- (10) The governing body must, in writing and within seven days after considering the documentary evidence contemplated in regulation 4(3), notify a parent whether or not he or she qualifies for automatic exemption.
- (11) A governing body must, at or before the end of the first school term each year, submit to the Head of Department or his or her delegate a provisional table indicating -
- (a) the number of applications for exemption of parents from the payment of school fees considered;
  - (b) the number of total exemptions granted;
  - (c) the number of partial exemptions granted; and
  - (d) the number of applications not granted.
- (12) A final table must be submitted on or before 30 November of each year.
- (13) If an application contemplated in regulation 4(1) is declined or a parent does not qualify for automatic exemption, the notices contemplated in subregulations (9) and (10) must include the right of appeal in terms of section 40(2) of the Act.
- (14) If a parent does not qualify for exemption, the governing body may take steps in terms of section 41 of the Act against him or her only after -
- (a) notifying the parent in terms of subregulation (9) or (10), as the case may be; and
  - (b) considering reasonable forms of payment other than cash.
- (15) Illustrations with regard to the application of the formula are reflected in Annexure C.

## **7. Alteration of decision**

- (1) If a governing body has granted a parent exemption and later obtains information that the financial position of the parent has since changed substantially, the governing body may –
  - (a) reconsider the decision to grant exemption; and
  - (b) amend the amount that the parent must pay from the date on which the change took place.
- (2) The amended amount that the parent must pay is the amount for the full year less the amount of exemption that had been granted to him or her.
- (3) Before taking action in terms of subregulation (1), the governing body must –
  - (a) notify the parent concerned of the intended action and of the information on which it will be based; and
  - (b) afford the parent the opportunity to rebut, if need be, the information and to show cause why the exemption should not be reconsidered.
- (4) Despite subregulation (1), the amount that the parent must pay must be calculated from the date on which his or her financial position changed.

## **8. Procedure for appeal**

- (1) A parent who is dissatisfied with the decision referred to in regulation 6(1) may, in writing and within 30 days after receipt of the notification of that decision, appeal to the Head of Department against the decision.
- (2) The appellant contemplated in subregulation (1) must furnish the Head of Department with –
  - (a) the reasons for the appeal; and
  - (b) all relevant information pertaining to the appeal.
- (3) The Head of Department must, within 14 days after receipt of the documentation referred to in subregulation (2) –



- (a) notify the chairperson of the governing body concerned that –
    - (i) the appeal has been lodged; and
    - (ii) the governing body must take no action in terms of section 41 of the Act against the parent until the appeal has been finalised;
  - (b) furnish the chairperson with a copy of the appellant's reasons for the appeal; and
  - (c) request the chairperson to forward to him or her, within 14 days after receipt of the request –
    - (i) a copy of the minutes of the meeting of the governing body at which the application was discussed and decided upon;
    - (ii) any comments the governing body wishes to make with regard to the appellant's reason for the appeal; and
    - (iii) any other information relevant to the appeal.
- (4) After consideration of all information referred to in subregulations (2) and (3)(c), the Head of Department must, within 14 days of receipt of the documentation –
- (a) uphold the appeal; or
  - (b) dismiss the appeal.
- (5) Within seven days of deciding the appeal, the Head of Department must, in writing, notify the appellant and the chairperson of the governing body concerned of his or her decision and the reasons therefor.
- (6) A parent has the right to appeal to the Head of Department if he or she is not satisfied about the notice contemplated in regulation 6(10).

## **9. Assistance to parents**

- (1) A parent who, for whatever reason, needs assistance in applying for exemption or lodging an appeal may request an educator or any other person to assist him or her in making the application or lodging the appeal.

- (2) If no assistance is given to the parent after he or she has requested it as contemplated in subregulation (1), the principal of the school concerned must assist the parent with such application or appeal, if so requested by the parent.
- (3) No applicant may be disqualified on the ground that his or her application form is either incomplete or incorrectly completed.
- (4) The principal or the educator who is a member of the governing body of the school concerned must help parents with any application forms that have not been completed properly.

#### **10. Assistance to schools**

- (1) The provincial education department must develop measures for assisting schools in applying the formula contemplated in regulation 6.
- (2) A public school may approach the provincial education department for assistance in applying the formula.

#### **11. Voluntary contributions**

Nothing in the Regulations prevents a parent who has been granted any type of exemption from making a voluntary contribution to the school fund.

#### **12. Revocation of Regulations**

The Exemption of Parents from the Payment of School Fees Regulations, 1998 (*Government Gazette* 19347 of 12 October 1998), are hereby revoked in their entirety.

#### **13. Short title and commencement**

These Regulations may be cited as the Regulations for the Exemption of Parents from the Payment of School Fees, 2005, and will come into effect on the date of publication in the *Government Gazette*. The implementation date is 1 January **2007**.

## ANNEXURE A

**SOUTH AFRICAN SCHOOLS ACT, NO. 84 OF 1996**  
**REGULATIONS FOR THE EXEMPTION OF PARENTS FROM PAYMENT**  
**OF SCHOOL FEES**  
**CHECKLIST FORM \***

(Mark with a cross in applicable box,)

- |   |  |     |    |
|---|--|-----|----|
| 1. Has the principal informed you about the amount of the <b>annual</b> school fees to be paid?   | <table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="padding: 5px; text-align: center;">YES</td> <td style="padding: 5px; text-align: center;">NO</td> </tr> </table> | YES | NO |
| YES   | NO   |     |    |
| 2. Has the principal informed you that you are liable for the payment of school fees unless you are totally exempted from paying school fees? | <table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="padding: 5px; text-align: center;">YES</td> <td style="padding: 5px; text-align: center;">NO</td> </tr> </table> | YES | NO |
| YES   | NO   |     |    |
| 3. Has the principal informed you about your right to apply for exemption from paying school fees?  | <table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="padding: 5px; text-align: center;">YES</td> <td style="padding: 5px; text-align: center;">NO</td> </tr> </table> | YES | NO |
| YES   | NO   |     |    |
| 4. Do you wish to apply for such exemption?   | <table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="padding: 5px; text-align: center;">YES</td> <td style="padding: 5px; text-align: center;">NO</td> </tr> </table> | YES | NO |
| YES   | NO   |     |    |
| 5. Do you wish to be assisted in making such application?   |  |     |    |
| 6. Has the principal provided you with the form (Annexure B) for application for exemption?   | <table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="padding: 5px; text-align: center;">YES</td> <td style="padding: 5px; text-align: center;">NO</td> </tr> </table> | YES | NO |
| YES   | NO   |     |    |

\_\_\_\_\_  
Name of Principal

\_\_\_\_\_  
Name of Parent

\_\_\_\_\_  
Signature of Principal

\_\_\_\_\_  
Signature of Parent

Date: \_\_\_\_\_

Date: \_\_\_\_\_

School stamp:

- \* One copy of the signed form will be handed over to the parent, another will be submitted to the Head of Department or his or her delegate, and the original will be filed at the school.

**ANNEXURE B**

**SOUTH AFRICAN SCHOOLS ACT, NO. 84 OF 1996**

**REGULATIONS FOR THE EXEMPTION OF PARENTS FROM PAYMENT  
OF SCHOOL FEES**

**APPLICATION FOR EXEMPTION**

**1. PARTICULARS OF SCHOOL**

**Name:** .....

**Postal address:**

.....  
.....  
.....  
.....

**Residential address:**

.....  
.....  
.....  
.....

**Tel.:** .....

**Fax:** .....

**2. PERSONAL PARTICULARS OF PARENT**

**Name of parent<sup>1</sup>:**

.....

**Residential address:**

.....  
.....

---

<sup>1</sup> "Parent" means (a) a natural parent or guardian of a learner; (b) a person legally entitled to custody of a learner; or (c) a person who undertakes to fulfil the obligations of a person referred to in paragraphs (a) and (b) towards a learner's education at school.

.....  
 .....  
**Tel.:** .....  
**Fax:** .....

**Name of learner for whom application is made:**

.....

**Name(s) of learner(s) at the same public school or at another public school that has not been declared a no fee school.**

<b>Name</b>	<b>ID no.</b>	<b>Grade</b>	<b>Amount of school fees</b>	<b>Additional monetary contribution</b>	<b>Name of school</b>	<b>Tel. no. of school</b>
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						

**3. FINANCIAL PARTICULARS OF PARENT**

Parent must, where applicable, supply the following:

3.1 Combined annual gross income:

R. ....

(Attach salary advice, if applicable.)

3.2. Money received from investment:

R. ....



**5. MANNER OF DELIVERY OF THE APPLICATION FORM**

The application form and accompanying documents must be sealed in an envelope addressed to the chairperson of the governing body and must be delivered to the school concerned by hand or by registered post.

\_\_\_\_\_  
Name of Parent

\_\_\_\_\_  
Signature of Parent

Date: \_\_\_\_\_

\_\_\_\_\_  
Name of Chairperson

\_\_\_\_\_  
Signature of Chairperson

Date: \_\_\_\_\_

**School stamp:**



## ANNEXURE C

## SOUTH AFRICAN SCHOOLS ACT, NO. 84 OF 1996

REGULATIONS FOR THE EXEMPTION OF PARENTS FROM PAYMENT  
OF SCHOOL FEES1. Total exemption

## 1.1 Illustration

A parent has one child in the school in question. Annual school fees are R2 500, ~~annual~~ additional monetary contributions amount to R20, and the parent's annual gross income is R25 200.

To determine whether the parent qualifies for exemption, the following formula must be applied:

$$E = 100 \left( \frac{F + A}{C} \right)$$

$$\therefore E = 100 \left( \frac{2\,500 + 20}{25\,200} \right)$$

$$\therefore E = 100 \left( \frac{2\,520}{25\,200} \right)$$

$$\therefore E = 100 \times 0,1$$

$$\therefore E = 10\%$$

Since E is equal to 10%, in terms of regulation 6(3) the parent qualifies for total exemption.

## 1.2 Illustration

A parent whose annual gross income is R20 000 applies for exemption from the annual school fees of R2 500 per learner at a school where the annual additional monetary contributions amount to R20.

To determine whether the parent qualifies for exemption, the following formula ~~must~~ be applied:

$$E = 100 \left( \frac{F + A}{C} \right)$$

$$\dots E = 100 \left( \frac{2\,500 + 20}{20\,000} \right)$$

$$\dots E = 100 \left( \frac{2\,520}{20\,000} \right)$$

$$\dots E = 100 \times 0,126$$

$$\dots E = 12,6\%$$

Since E is greater than 10%, in terms of regulation 6(3) the parent qualifies for total exemption.

---

## 1.3 Illustration

A couple ~~has~~ one child in the school in question and the annual school fees are R5 000. The annual additional monetary contributions amount to R500. The parents' annual gross income is R20 000.

To determine whether the parents qualify for exemption, the following formula must be applied

$$E = 100 \left( \frac{F + A}{C + A} \right)$$

$$\dots E = 100 \left( \frac{5\,000 + 500}{12\,000 + 8\,000} \right)$$

$$\dots E = 100 \left( \frac{5\,500}{20\,000} \right)$$

$$\dots E = 100 \times 0,275$$

$$\dots E = 27,5\%$$

Since E is greater than 10%, in terms of regulation 6(3) the parents qualify for total exemption.

## 2. Partial exemption

### 2.1 Illustration

A parent has one child in the school in question. The annual school fees are R2 500, annual additional monetary contributions amount to R20 and the parent's annual gross income is R30 000.

To determine whether the parent qualifies for exemption, the following formula must be applied:

$$E = 100 \left( \frac{F + A}{C + A} \right)$$

$$\dots E = 100 \left( \frac{2\,500 + 20}{30\,000} \right)$$

$$\dots E = 100 \left( \frac{2\,520}{30\,000} \right)$$

$$\dots E = 100 \times 0,84$$

$$\dots E = 8,4\% \text{ (rounded up to } 8,5\%)$$

$$\dots E < 10\%$$

Since E is less than 10%, in terms of regulation 6(4) the parent qualifies for partial exemption.

To determine the level of the exemption, the table in regulation 6(6) must be used.

Therefore, because the parent has one child in the school in question **and** the percentage of his or her expenditure over income is 8,5%, the parent qualifies for a 91% fee exemption.

Annual school fees	=	R2 500
Level of exemption	=	91%
91% of R2 500	=	R2 275

The **annual** school fees at the school in question minus the amount of exemption calculated above is the amount that the parent must pay, calculated **as** follows:

$$\begin{aligned} & 2\,500 \\ & - \underline{2\,275} \\ & = R225 \end{aligned}$$

The parent must therefore pay school fees of R225:

## 2.2 Illustration

A parent's annual gross income is R28 000. Annual school fees for one learner are R2 500 and the annual additional monetary expenses amount to R20. The parent also has one other child in the same school and two other children in another public school that has not been declared a no fee school.

To determine whether the parent qualifies for exemption, the formula must be applied in respect of one child, as follows:

$$E = 100 \left( \frac{F + A}{C} \right)$$

$$\dots E = 100 \left( \frac{2\,500 + 20}{28\,000} \right)$$

$$\dots E = 100 \left( \frac{2\,520}{28\,000} \right)$$

$$\dots E = 100 \times 0,09$$

$$\dots E = 9\%$$

$$\dots E < 10\%$$

Since E is less than 10%, the parent qualifies for partial exemption. To determine the level of the exemption, the table in regulation 6(6) must be used, but this time, all four children must be taken into account (that is, the parent must look in the fourth column under "Number of learners" in the table).

Annual school fees	=	R2 500
Level of exemption	=	97%
97% of R2 500	=	R2 425

The annual school fees at the school in question minus the level of exemption is the amount that the parent must pay, calculated as follows:

$$\begin{aligned} & 2\,500 \\ & - \underline{2\,425} \\ & = R75 \end{aligned}$$

The parent must therefore pay school fees of R75.

---

### 3. No exemption

#### 3.1 Illustration

A parent has one child in the school in question. The annual school fees are R2 500, annual additional monetary contributions amount to R20, and the parent's annual gross income is R126 000.

To determine whether the parent qualifies for exemption, the following formula must be applied:

$$E = 100 \left( \frac{F + A}{C} \right)$$

$$\dots E = 100 \left( \frac{2\,500 + 20}{126\,000} \right)$$

$$\dots E = 100 \left( \frac{2\,520}{126\,000} \right)$$

$$\dots E = 100 \times 0,02$$

$$\dots E = 2\%$$

$$\therefore E < 10\%$$

Since E is equal to 2%, in terms of regulation 6(5) the parent does not qualify for any exemption and must pay the full school fees. However, if the parent had six or more children at school, he or she would qualify for partial exemption.

### 3.2 Illustration

A parent has one child in the school in question. The annual school fees are R2 500, annual additional monetary contributions amount to R20, and the parent's annual gross income is R150 000.

To determine whether the parent qualifies for exemption, the following formula must be applied:

$$E = 100 \left( \frac{F + A}{C} \right)$$

$$\therefore E = 100 \left( \frac{2\,500 + 20}{150\,000} \right)$$

$$\therefore E = 100 \left( \frac{2\,520}{150\,000} \right)$$

$$\therefore E = 100 \times 0,168$$

$$\therefore E = 1,68\%$$

$$\therefore E < 2\%$$

Therefore, since E is less than 2%, in terms of regulation 6(5) the parent does not qualify for any exemption and must pay the full school fees.