

Learner Employment Grant Requirements 2019/2020 For the Period 1 January 2019 to 31 December 2019

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A. INTRODUCTION

Fasset's mission is to:

- increase the flow of new finance and accountancy entrants to employment;
- develop and grow skills required in the sector; and
- facilitate the transformation of the finance and accountancy sector.

The Learner Employment Grant (LEG) is a vehicle that will assist in facilitating the achievement of Fasset's mission. The purpose of the LEG is to incentivize employers to:

- a. place learners onto a learnership; and/or
- b. retain learners on the learnership for the required duration of the learnership.

B. GRANT SUMMARY

1. The LEG can be claimed for:
 - a. learners placed onto a learnership; and
 - b. learners retained on their learnership for each year of the required duration of the learnership.
2. The grant is applicable for:
 - a. African Black people;
 - b. Coloured people in the Northern Cape and Western Cape only; and
 - c. People with disabilities (any race).
3. The grant can only be claimed for South African citizens. This means people who are South African citizens by birth or became a South African citizen before 27 April 1994. The focus on African Black across all provinces and Coloured Learners in the Northern Cape and Western Cape is due to the over-representation of White and Indian learners, and the appropriate representation of Coloured learners in employment in the Fasset sector in other provinces, as compared with the national population statistics. For this reason most discretionary funding (with the exception of Lifelong Learning and Learner Professional Development) is to be directed to supporting interventions that assist in improving the demographic balance in the Fasset sector and the goals of the Employment Act (1999).
4. **Where the employer has applied for a grant for a Coloured learner, the employer must have an office in the Northern or Western Cape from which the learner operates and the learner must reside in the Northern Cape or Western Cape. Fasset requires proof of learner residence in either of the abovementioned areas and proof of the employer's operations in either of the abovementioned areas.**
5. The LEG can only be claimed by registered non-levy payers (NLPs) and levy payers in Fasset's sector.
6. The LEG is available to all employers in Fasset's sector as follows:
 - Small employers: 0-49 employees;
 - Medium employers: 50-149 employees;
 - Large employers: 150 or more employees.
7. Specific criteria will be applicable to employers, depending on the categorization of the employers' size, as defined in point six (6) above.
8. Only learners on learnerships registered at all National Qualifications Framework (NQF) levels that are linked to the Fasset scarce skills list are eligible for this grant.
9. The list of Fasset's scarce skills can be found in table one (1), section I, at the end of these requirements.

C. GRANT CRITERIA

The grant criteria should be read *carefully* and adhered to, to minimize grant queries (where applicable). The following criteria are applicable to the grant:

i. All Employers

1. Criteria in sections A and B form part of the grant criteria.
2. Only qualifications linked to Fasset's scarce skills listed are eligible for this grant.
3. Where there are no learnership/s in the Fasset sector that meet a scarce skill/s on the Fasset scarce skills guide, the employer must provide a motivation as to how the learnership implemented meets the scarce skill to which it has been linked.
4. Learners must be registered on a learnership between 1 January and 31 December 2019; or
5. Learners must have completed the second or third year of their learnership, between 1 January and 31 December 2019.
6. *Employed* (18.1) and *unemployed* (18.2) at the beginning of the learnership are eligible. If an employee was employed (18.1) by the organisation before being registered on a learnership, the employer is eligible to claim for that learner.
7. The grant will only be paid to the organisation that was the lead employer in the learnership agreement and who falls into Fasset's sector.
8. Proof of learnership agreement registration in the applicable period is required i.e. confirmation of learnership agreement registration letter from Fasset, or SAICA's confirmation of registration letter.
9. The date on which the agreement was processed, determines eligibility for this grant e.g. if a learnership start date in the agreement is 1 December 2019, but the agreement is only processed by Fasset / SAICA on 1 February 2020, the employer cannot claim for that particular learner, as the processing date falls outside the requisite period. The same would apply for the completion of learnerships.
10. For non-Fasset learnerships, a learner can only be completed on a learnership agreement, once verification has taken place. The date the verification is completed will determine the achievement date, i.e. if a learnership end date in the agreement is 1 December 2019, but verification was only completed 1 February 2020, the employer cannot claim for that particular learner, as the completion date falls outside the requisite period.
11. When applying for this grant for a person with a disability, the latest Section C of form ITR-DD i.e. Confirmation of Diagnosis of Disability (to determine eligibility under section 18(2) (b) of the Income Tax Act, 1962 (as amended)) must be included.
12. Six digit Organizing Framework of Occupations (OFO) codes are compulsory.
13. Only grants submitted via the on-line system will be accepted.
14. The grant application must be submitted on-line to Fasset by the deadline date, **14 February 2020**.
15. Hard copies of supporting documentation must be submitted to Fasset by the grant deadline date, **14 February 2020**.
16. All supporting documentation must be submitted alphabetically, by surname. This will assist Fasset in assessing the application efficiently.
17. In order to apply for any employer discretionary grants (Bursary Grant, LEG or Non-PIVOTAL Learner Employment Grant) in the financial year, levy paying firms must have a submitted Mandatory Grant (MG) for the 2019/20 year from Fasset, due 30 April 2019.
18. Fasset may not pay a discretionary grant to a levy paying employer unless the employer:
 - a. Has registered with the Commissioner in terms of the SDL Act;
 - b. Has paid the levies directly to the South African Revenue Service (SARS) in the manner and within the period determined by the SDL Act;
 - c. Is up-to-date with levy payments to SARS at the time of approval in respect of the application period;
 - d. Has submitted a Mandatory Grant (MG) and approved within the timeframes prescribed;
 - e. The MG is submitted; and
 - f. Is registered with Fasset and the levy contributions are up-to-date.
19. Fasset will not pay a grant to a non-levy paying (NLP) member unless:
 - a. The NLP is currently registered with Fasset. NLPs are required to register each year with Fasset.

20. Given that there is a limited budget for this grant and each large employer applicant's grant approval depends on the resolution of all applicant grant queries by a specific date, no requests for extension will be considered for this grant.
21. Grant queries are dealt with according to a rigorous timeframe to ensure that grants can be approved and paid out as soon as possible. The FASSET will communicate its deadlines for query resolution and grant payout in the respective query and approval letters.
22. Fasset does not accept incomplete discretionary grant application forms and will assess the grant on the basis of the information supplied at the time of submission. It is strongly recommended that a **complete** application is submitted by the deadline date to ensure that the FASSET receives the information in a timely manner and employers do not lose access to the grant.
23. A copy of the signed grant application must be retained in the event that the FASSET queries the grant application.
24. Fasset reserves the right to conduct monitoring visits to employers who have submitted and received the LEG.
25. The grant must be submitted in the correct, required format.
26. Employers must ensure that the Skills Development Facilitator (SDF) and the relevant Authorised Signatory sign each page of the grant application form. Names may not be typed in this space, signatures must be manually completed.
27. The grant has a limited overall budget available for all applicants, once the budget has been exhausted, further learners cannot be approved.

ii. **Small Employers**

28. In addition to the criteria stipulated above, under sections A, B and Ci, entitled "All Employers", where **small employers** are concerned, the following are also applicable:
 - Small employers are defined as having 0-49 employees.
 - Complete grants are processed on a first-come, first-served basis.
 - For those learners for which the **completion** of their second or third year (if the learnership agreement is longer than three (3) years) is claimed, completion will be determined by a declaration, signed by both the learner and the employer that attests to the learner's status.
 - Supporting documentation must be hand delivered or emailed to leg@fasset.org.za
 - There is no query period for small employers. Grants that do not meet the criteria will be rejected and employers will have the opportunity to re-submit, provided there is adherence to the deadline.

iii. **Medium Employers**

29. In addition to the criteria stipulated above, under sections A, B and Ci, entitled "All Employers", where **medium employers** are concerned, the following are also applicable:
 - Medium employers are defined as having 50-149 employees.
 - Complete grants are processed on a first-come, first-served basis.
 - For those learners for which the **completion** of their second or third year (if the learnership agreement is longer than three (3) years) is claimed, completion will be determined by a declaration, signed by both the learner and the employer that attests to the learner's status.
 - Supporting documentation may be emails to the grants dedicated email leg@fasset.org.za , provided this does not exceed 4 megabytes (MB)
 - Should the documentation exceed 4MB, employers will be required to hand deliver hard copy evidence by the deadline date as per the requirements of point Ci 16, above.
 - Grants that do not meet the criteria will be rejected and employers will have the opportunity to re-submit, provided there is adherence to the deadline.

iv. **Large Employers**

30. In addition to the criteria stipulated above, under sections A, B and Ci, entitled "All Employers", where **large employers** are concerned, the following are also applicable:
 - Large employers are defined as having 150 or more employees.
 - The assessment of LEG's for large employers will only commence after the deadline date i.e., 14 February 2020

- The overall declaration that is signed, serves to confirm that the learners are in second or third year (if the learnership agreement is longer than three (3) years) of their learnership.
- The grant will not have a capping basis; but Fasset evaluations committee will still use the guidelines of
- Query process will be followed for learners who will be registered or will complete their learnership between 16 November 2019 to 1 February 2020 provided the employer included their names in the application submitted by 15 November 2019.

D. TARIFFS

1. R30 000.00 is paid per learner, for employers who are applying for learners on second and third year of the learnership, up to a maximum of R110 000.00 over a three-year period. This will be paid in tranches, provided a LEG application is approved each year.
2. R37 500.00 is paid per learner with a disability, for approved grants, up to a maximum of R112 500.00 over a three-year period. This will be paid in tranches, provided a LEG application is approved each year
3. For learners who have commenced and been registered on a learnership in 2019, R50,000.00 will be paid per learner
4. For learners with a disability the amount is R60,000.00 for learners registered in 2019

E. DEADLINE DATE AND MODE OF GRANT SUBMISSION

1. The due date for all Employer Discretionary Grants is 14 February 2020.
2. *Employers may only submit their grants via the on-line system.*
3. Hard copies of the supporting documentation (where applicable) must reach Fasset by close of business on 14 February 2020.
4. Fasset's office hours are as follows:
Monday-Thursday: 08h00-16h30
Friday: 08h00-16h00
The Fasset offices are not open over weekends. Should the deadline date fall on a weekend, all required hard-copy documentation must reach the Fasset offices on the last working day before the deadline date.
5. In the case of **hand delivery or courier** of supporting documentation, it is the applicant's obligation to ensure the document is submitted to the correct physical address and physical proof (delivery note of sending the specified document via hand delivery or courier) is retained. The FASSET physical address is **296 Kent Avenue, Randburg, Johannesburg**. The FASSET postal address is P O Box 6801, Cresta, 2118
6. There is no drop-box at Fasset.

F. DEFINITION OF AFRICAN BLACK AND COLOURED

Only African Black people, people with disabilities (all races), across all provinces and Coloured people in the Northern Cape and Western Cape only, with a valid South African identity document, may apply for the grant.

- All African Black people, Coloured people in the Northern Cape and Western Cape only and South Africans with a disability (all races), born before 1994. People born after 1994, as well as African Black and Coloured people in the Northern Cape and Western Cape only, with a South African parent/s who is/are a returning exile, qualify as African Black and Coloured.
- South African born children of African Black people and Coloured people coming to South Africa after 1994.
- A person who was naturalised as an African Black or a Coloured South African citizen prior to the commencement date of the Constitution.
- A person from another part of the world, who was not naturalised before 1994, or did not have South African parents will not qualify as an African Black or a Coloured person. For example, a black person from another part of Africa who marries a South African and becomes a citizen by naturalisation will not be applicable for this grant.

- Fasset reserves the right to query the population group status of an applicant and request additional information. Evidence, such as the birth certificate of that person and/or a birth certificate of the persons' parent, may be required.

G. DEFINITION OF A PERSON WITH A DISABILITY

1. Employers may apply for this grant for learners with disabilities.
2. Specific reference to the Guide on the Determination of Medical Tax Credits and Allowances (Issue 4) in terms of the Income Tax Act 58 of 1962 is used to guide the specific definition of disability, in terms of this grant application.
3. When applying for this grant for a person with a disability, the latest Section C of form ITR-DD i.e. Confirmation of Diagnosis of Disability (To determine eligibility under section 18(2) (b) of the Income Tax Act, 1962 (as amended)) must be included.
4. Fasset reserves the right to query disability status and request additional information. BEE verification agencies may be consulted in this regard.
5. **Extract from the Guide on the Determination of Medical Tax Credits and Allowances (Issue 4) in terms of the Income Tax Act 58 of 1962:**

9.3 Prescribed diagnostic criteria for a disability

For each of the impairments in the definition of a "disability" in section 18, the Commissioner has prescribed diagnostic criteria. These criteria seek to assess the functional impact of the impairment on a person's ability to perform daily activities and not the diagnosis of a medical condition. These criteria are discussed below:

9.3.1 Vision

The minimum requirement for a person to be classified as a blind person is –

- visual acuity in the better eye with best possible correction, less than 6/18 (0.3); and
- visual field 10 degrees or less around central fixation.

"6/18" means that what a person with normal vision can read at 18 metres, the person being tested can only read at 6 metres.

"Best possible correction" refers to the position after a person's vision has been corrected by means of spectacles, contact lenses or intraocular (implanted) lenses.

9.3.2 Communication

A person is regarded as having a moderate to severe communication disability if, despite appropriate therapy, medication and/or suitable devices, one or more life activities (as listed below, pending age appropriateness), is substantially limited, that is, more than merely inconvenient or bothersome. In other words, if one or more of the following apply, the individual will be regarded as suffering from a moderate to severe communication disability:

- Inability to make self-understood to familiar communication partners using speech in a quiet setting.
- Inability to make self-understood to both familiar or non-familiar communication partners and incapability of meeting appropriate communication needs for his or her age by using speech, in less than 30 intelligible words.
- Problems in understanding meaningful language by familiar communication partners that lead to substantial difficulty in communicating.
- The need to rely on augmentative or alternative communication (AAC), including unaided (for example, sign language or other manual signs) or aided means of communication (ranging from communication boards to speech generating devices).

9.3.3 Physical

A person is regarded as a person with a disability if the impairment is such that the person is –

- unable to walk, for example, a wheelchair user;
- only able to walk with the use of assistive devices, for example, calipers, crutches, walking frames and other similar devices;
- able to walk without the use of assistive devices, but with a degree of difficulty, for example, persons with Cerebral Palsy, Polio (that is, persons who require an inordinate amount of time to walk); and
- functionally limited in the use of the upper limbs.

9.3.4 Mental

With the exclusion of intellectual disability, a person is regarded as having a mental disability if that person has been diagnosed (in accordance with accepted diagnostic criteria as prescribed in the Diagnostic and Statistical Manual IV-TR (DSM-IV-TR)) by a mental health care practitioner who is authorised to make such diagnosis, and such diagnosis indicates a mental impairment that disrupts daily functioning and which moderately or severely interferes or limits the performance of major life activities, such as learning, thinking, communicating and sleeping, amongst others.

A moderate impairment means a Global Assessment Functioning Score (GAF-Score) of 31 to 60. A severe impairment means a GAF-Score of 30 and below.

9.3.5 Hearing

The term "hearing disability" refers to the functional limitations resulting from a hearing impairment. Hearing impairment is a sensory impairment that will influence verbal communication between speaker and listener.

An adult is considered moderately to severely hearing impaired when the hearing loss, without the use of an amplification device, is described as follows:

- Bilateral hearing loss with a pure tone average equal to or greater than 25 dBHL in each ear.
- Unilateral hearing loss with pure tone average equal to or greater than 40 dBHL in the affected ear.

A child is considered moderately to severely hearing impaired when the hearing loss, without the use of an amplification device, is as follows:

- Bilateral hearing loss with a pure tone average greater than 15 dBHL in each ear.
- Unilateral hearing loss with a pure tone average equal to or greater than 20 dBHL in the affected ear.

Notes:

- Hearing impairment is an abnormal or reduced function in hearing resulting from an auditory disorder.
- A child is a person who is not over the age of 18 years.
- Amplification devices include hearing aids, implantable devices and assistive listening devices.
- Pure Tone Average (PTA): average of hearing sensitivity thresholds (in decibel hearing level) to pure tone signals at 500Hz and 1000Hz, 2000Hz and 4000Hz of each ear.
- Bilateral hearing loss is a hearing sensitivity loss in both ears.
- Unilateral hearing loss is a hearing sensitivity loss in one ear only.

9.3.6 Intellectual

A person is regarded as having an intellectual disability if he or she has a moderate to severe impairment in intellectual functioning that is accompanied by a significant limitation in adaptive functioning in at least two of the following skill areas:

- Communication
- Self-care
- Home living
- Social or interpersonal skills
- Use of community resources
- Self-direction
- Functional academic skills, work, leisure, health and safety

A moderate impairment means an intelligence quotient (IQ) of 35 to 49. A severe impairment means an IQ of 34 and below.

9.4 Confirmation of disability (ITR-DD form)

A person who wishes to claim a medical deduction for disability expenses must complete a Confirmation of Diagnosis of Disability form (ITR-DD), which is available on the SARS website (www.sars.gov.za). The ITR-DD must not be submitted with the annual income tax return, but must be retained for compliance purposes in the event of a SARS audit. The ITR-DD needs to be completed and endorsed by a registered medical practitioner every five years, if the disability is of a more permanent nature. However, if the disability is temporary, the ITR-DD will only be valid for one year, which effectively means that a new ITR-DD must be completed for each year of assessment during which a disability claim is made.

A disability will be regarded as being temporary in nature if that disability is expected to last for less than five years.

In Part C of the ITR-DD the registered medical practitioner must –

- indicate and describe if the functional limitations with respect to performing activities of daily living are regarded as either "mild" or "moderate to severe";
- indicate if the disability has lasted, or is expected to last for a continuous period of more than 12 months; and
- sign the declaration.

Duly registered medical practitioners specifically trained to deal with the particular disability include the following:

- Vision: Practitioner trained to use the Snellen chart (for example, an optometrist or ophthalmologist).
- Hearing: Practitioner trained to perform or conduct a battery of the diagnostic audiometry tests (for example, an Ear, Nose and Throat Specialist or Audiologist).
- Speech: Speech-Language Pathologist.
- Physical: Orthopaedic Surgeon, Neuro Surgeon, Physiotherapist or Occupational Therapist.
- Intellectual: Psychiatrist or Clinical Psychologist.
- Mental: Psychiatrist or Clinical Psychologist.

H. OTHER KEY TERMS

1. Rural and Urban

Fasset must report to the Department of Higher Education and Training (DHET) regarding the geographical status of the beneficiaries of discretionary funding. Geographical status (urban/rural) information regarding a learner's matriculation, post-schooling and current employment status must be completed on the application. Unfortunately there is no official definition of what is defined as rural or urban. In this regard Fasset believes the most accurate definition, is that of the learner and the employer i.e. self-definition.

2. Protection of Personal Information (POPI)

2.1 Introduction

The Protection of Personal Information (POPI) act aims to give effect to the constitutional right to privacy by balancing the right to privacy against that of access to information. POPI requires that personal information pertaining to individuals be processed lawfully and in a reasonable manner that does not infringe on the right to privacy.

This consent form sets out how personal information will be collected, used and protected by Fasset, as required by POPI. The use of the words "the individual" for the purposes of this document shall be a reference to any individual communicating with Fasset and/or concluding any agreement, registration or application, with the inclusion of each individual referred to or included in terms of such agreement, registration or application.

2.2 What is personal information?

The personal information that Fasset requires relates to names and surnames, birth dates, identity numbers, passport numbers, demographic information, education information, occupation information, health information, addresses, memberships, and personal and work email and contact details.

2.3 What is the purpose of the collection, use and disclosure (the processing) of personal information?

Fasset is legally obligated to collect, use and disclose personal information for the purposes of:

- 2.3.1 reporting skills development initiatives to the Department of Higher Education and Training;
- 2.3.2 reporting enrolments and achievements of programmes to the South African Qualifications Authority;
- 2.3.3 reporting on quality assurance functions to the Quality Council of Trades and Occupations
- 2.3.4 evaluating and processing applications for access to financial and other benefits;
- 2.3.5 compiling statistics and other research reports;
- 2.3.6 providing personalised communications;
- 2.3.7 complying with the law; and/or
- 2.3.8 for a purpose that is ancillary to the above.

Fasset may also use and disclose personal information for the purposes of:

- 2.3.9 providing personal information to third parties who demonstrate an interest in either employing or making use of the services provided by an individual, in circumstances where the individual has indicated in clause 7, below, that he/she would like his/her details made available to potential employers or clients.

Fasset will not process personal information for a purpose other than those which are identified above without obtaining consent to further processing beforehand.

2.4 What is 'processing'?

POPI provides that the term "processing" covers any operation or activity, whether or not by automatic means, concerning personal information, including collection, receipt, recording, organisation, collation, storage, retrieval, alteration, consultation or use; dissemination by means of transmission, distribution or making available in any other form; or merging, linking, as well as restriction, erasure or destruction of information.

2.5 How will Fasset process personal information?

Fasset will only collect personal information for the purpose as stated above. Information will be collected in the following manner:

- 2.5.1 directly from the individual;
- 2.5.2 from an agent, relative, employer, work colleague or other duly authorised representative who may seek or request our services;
- 2.5.3 from education institutions, training providers, or other service providers that are providing or provided the individual with services;
- 2.5.4 from our own records relating to our previous supply of services or responses to the individual's request for services; and/or
- 2.5.5 from a relevant public or equivalent entity.

2.6 To whom will personal information be disclosed?

The personal information may be disclosed to other relevant public or other entities on whose behalf we act as intermediaries, other third parties referred to above in relation to the purpose or who are sources of personal information, service providers such as professional bodies who operate across the borders of this country (trans-border flow of information) where personal information must be sent in order to provide the information and/or services and/or benefits requested or applied for. In the event of another party/ies acquiring all of or a portion of Fasset's mandate or functions, personal information will be disclosed to that party but they will equally be obliged as we are, to protect personal information in terms of POPI.

2.7 Consent and Permission to process personal information (authorised signatory):

- 2.7.1 I hereby provide authorisation to Fasset to process the personal information provided for the purpose stated.
- 2.7.2 I understand that withholding of or failure to disclose personal information will result in Fasset being unable to perform its functions and/or any services or benefits I may require from Fasset.
- 2.7.3 Where I shared personal information of individuals other than myself with Fasset I hereby provide consent on their behalf to the collection, use and disclosure of their personal information in accordance with this consent provided and I warrant that I am authorised to give this consent on their behalf.
- 2.7.4 To this end, I indemnify and hold Fasset harmless in respect of any claims by any other person on whose behalf I have consented, against Fasset should they claim that I was not so authorised.
- 2.7.5 I understand that in terms of POPI and other laws of the country, there are instances where my express consent is not necessary in order to permit the processing of personal information, which may be related to police investigations, litigation or when personal information is publicly available.
- 2.7.6 I will not hold Fasset responsible for any improper or unauthorised use of personal information that is beyond its reasonable control.

2.8 Rights regarding the processing of personal information:

- 2.8.1 The individual may withdraw consent to the processing of personal information at any time, and should they wish to do so, must provide Fasset with reasonable notice to this effect. Please note that withdrawal of consent is still subject to the terms and conditions of any contract that is in place. Should the withdrawal of consent result in the interference of legal obligations, then such withdrawal will only be effective if Fasset agrees to same in writing. Fasset specifically draws to the attention that the withdrawal of consent may result in it being unable to provide the requested information and/or services and/or financial or other benefits. Further, please note that the revocation of consent is not retroactive and will not affect disclosures of personal information that have already been made. In order to withdraw consent, please contact the Information Officer at popi@fasset.org.za.
- 2.8.2 Where personal information has changed in any respect, the individual is encouraged to notify Fasset so that our records may be updated. Fasset will largely rely on the individual to ensure that personal information is correct and accurate.
- 2.8.3 The individual has the right to access their personal information that Fasset may have in its possession and is entitled to request the identity of which third parties have received and/or processed personal information for the purpose. Please note however, that any request in this regard may be declined if:
 - 2.8.3.1 the information comes under legal privilege in the course of litigation,

- 2.8.3.2 the disclosure of personal information in the form that it is processed may result in the disclosure of confidential or proprietary information,
- 2.8.3.3 giving access may cause a third party to refuse to provide similar information to Fasset,
- 2.8.3.4 the information was collected in furtherance of an investigation or legal dispute, instituted or being contemplated,
- 2.8.3.5 the information as it is disclosed may result in the disclosure of another person's information,
- 2.8.3.6 the information contains an opinion about another person and that person has not consented, and/or
- 2.8.3.7 the disclosure is prohibited by law.

2.9 Requesting access and lodging of complaints

- 2.9.1 Please submit any requests for access to personal information in writing to Fasset's information officer at popi@fasset.org.za.
- 2.9.2 With any request for access to personal information, Fasset will require the individual to provide personal information in order to verify identification and therefore the right to access the information.
- 2.9.3 There may be a reasonable charge for providing copies of the information requested.
If any request has not been addressed to satisfaction a complaint may be lodged at the office of the Information Regulator.

I. FASSET'S SCARCE SKILLS LIST

Table 1: Table 1: Fasset Scarce Skills

Rank	Occupation Name
1	Accountant
2	External Auditor
3	Information Technology Manager
4	Management Consultant
5	Investment Advisor
6	Internal Auditor
7	Tax Professional
8	Bookkeeper
9	Investment Managers
10	Compliance Officer