Medical Tax Credit and Claiming for Disability Expenses

Solidarity Equality Sustainability

SARS
South African Revenue Service

Purpose and SARS Vision

Purpose:

- This presentation is merely to provide information in an easily understandable format and is intended to make the provisions of the legislation more accessible
- The information therefore has no binding legal effect, and the relevant legislation must be consulted in the event of any doubt as to the meaning or application of any provision.

SARS Vision

To build a smart modern SARS with unquestionable integrity, trusted and admired by Government, the public, as well as our international peers.
We focus on the following strategic intents:

- MAKE IT EASY & SIMPLE TO COMPLY
- MODERNIZE SYSTEMS TO PROVIDE SEAMLESS ONLINE DIGITAL SERVICES
- CREATE AWARENESS, CLARITY & CERTAINTY.
- MAKE IT HARD TO NOT COMPLY

Points Of Discussion

- Clarification of Terms
- Additional Medical Expenses Tax Credit How to claim
- Qualifying Disability Expenditure
- Information about ITR-DD
- MTC and AMTC Confirmation of disability (ITR-DD form
- Tax Rates , Rebates and Medical Tax Credit Retention of
- Audit Documentation

Additional Medical Expenses Tax Credit

Qualifying Expenses for disability

- The expense must stem from the disability of either the taxpayer or their dependant.
- Dependants who are neither a spouse nor a child do not qualify for the AMTC.
- Individuals may claim 33.3% of the eligible medical and disability expenses they have incurred.

Clarification of Terms

"Dependant"

A person's **spouse**;

A **person's child** and the **child** of his or her **spouse**;

Any other member of a **person's family** in respect of whom he or she is **liable for family care and support**; or

Any other person who is **recognised as a dependant** of that person in terms of the **rules of a medical scheme** or fund.

Clarification of Terms

“Spouse”

Is a person who is in a:

- marriage or customary union recognised in terms of the law of the Republic;
- union recognised as a marriage in accordance with the tenets of any religion; or
- same-sex or heterosexual union which the Commissioner is satisfied is intended to be permanent.

Clarification of Terms

"Child"

- ✓ Is a child of a person or the child of a spouse, who was alive during any portion of the year of assessment, and who was unmarried
- ✓ under the age of 18 years;
- ✓ over the age of 18 years but under the age of 21 years;
- ✓ over the age of 21 years but was wholly or partially dependant for maintenance upon the person and has not become liable for the payment of Income Tax;

Important: A **foster** child ,a child who is **not legally adopted**; or a child who is **under your custodianship** is **does not** qualify as a child.

Clarification of Terms

"Child" Cont…

over the age of 26 years and was **wholly or partially dependent for maintenance** upon the person and has not become liable for the payment of Income Tax and is a **full-time student at an educational institution of a public character**; or

incapacitated by a disability unable to maintain himself/herself and wholly or partially dependent for maintenance upon the person and has not become liable for the payment of normal tax.

Clarification of Terms

The term **"disability"** is defined in section 6B(1) of the Act as follows – means moderate to severe limitation of any person's ability to function or perform daily activities as a result of:

a physical

sensory

communication

intellectual or mental impairment

If the limitation has lasted or has a prognosis of lasting more than a year; and is diagnosed by a duly registered medical practitioner in accordance with criteria prescribed by the Commissioner.

Clarification of Terms

“Physical Impairment”

- It has been interpreted as a disability that **is less restraining than a “disability”** as defined. This means the restriction on the person’s ability to function or perform daily activities is mild.

- A person with a physical impairment may claim the expenses as listed in the List of Qualifying Physical Impairment or Disability Expenditure, but it will be limited to:

  ✓ If the person is under 65 then the Additional Medical Expenses Tax Credit will be 25% of qualifying expense incurred and paid, which exceeds 7.5% of a taxpayer’s taxable income

Medical Scheme Tax Credit

Medical tax credit (MTC) is a fixed amount that will be offset against tax payable and is applicable to a person or dependant with or without a disability.

Additional Medical Expenses Tax Credit

Additional Medical Tax credit (AMTC) is an additional tax reduction that takes the following in consideration:

- excess medical aid contributions and
- out of pocket medical costs.
- Disability expenses (e.g. caregiver, wheelchair, crutches etc.)

Medical Tax Credit

MTC is a rebate which is non-refundable, but which is used to reduce the normal tax a person pays

Any portion that is not allowed in the current year (usually that amount which exceeds the normal tax payable) will be carried over to the next year of assessment if you are living with disability.

Additional Medical Expenses Tax Credit

Qualifying Medical Expenses for Disability

In addition to the MTC, an individual may also claim an Additional Medical Expenses Tax Credit (AMTC) for certain qualifying medical expenses, subject to limitation

The AMTC depend on a person's age and whether the person, his or her spouse or his or her child has a disability

Additional Medical Expenses Tax Credit

Qualifying Expenses for disability

- The expense must stem from the disability of either the taxpayer or their dependant.
- Dependants who are neither a spouse nor a child do not qualify for the AMTC.
- Individuals may claim 33.3% of the eligible medical and disability expenses they have incurred.

Additional Medical Expenses Tax Credit

Qualifying medical expenses for a disability

- If a person with a disability, who has no visual impairment, purchases a handheld Global Positioning System (GPS), the cost of the hand-held GPS will not qualify for an AMTC even though the expense has been prescribed (listed) by the Commissioner.
  - In the case of a person who is, for example, visually impaired, the cost of the hand-held GPS may qualify for a deduction.

Additional Medical Expenses Tax Credit

Prescribed confirmation criteria for a disability

- The 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.

Criteria:

- **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.

Additional Medical Expenses Tax Credit

Prescribed confirmation criteria for a disability

Communication

- 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.

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Additional Medical Expenses Tax Credit

Prescribed confirmation criteria for a disability

Communication

- 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).

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Additional Medical Expenses Tax Credit

Prescribed confirmation criteria for a disability

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, callipers, crutches, walking frames and other similar devices.

Additional edical Expenses Tax Credit

Prescribed confirmation criteria for a disability

Physical

- 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.

Additional Medical Expenses Tax Credit

Prescribed confirmation criteria for a disability

Mental

- A person is regarded as having a mental disability, if that person has been diagnosed 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
    - sleeping

Additional Medical Expenses Tax Credit

Prescribed confirmation criteria for a disability

Hearing

- 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, which is a:
    - bilateral hearing loss with a pure tone average equal to or greater than 25 dBHL (Hearing loss in Decibels) in each ear
    - unilateral hearing loss with pure tone average equal to or greater than 40 dBHL in the affected ear

Additional Medical Expenses Tax Credit

Prescribed confirmation criteria for a disability

Hearing

- A child is considered moderately to severely hearing impaired when the hearing loss, without the use of an amplification device, which is a:
  - 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
- Amplification devices include hearing aids, implantable devices and assistive listening devices

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Additional Medical Expenses Tax Credit

Prescribed confirmation criteria for a disability

Intellectual

Is a person who 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

Qualifying Disability Expenditure

Expenses paid by a taxpayer during the year of assessment to any duly registered :

- Medical practitioner, dentist, optometrist, homeopath, naturopath, osteopath, herbalist, physiotherapist, chiropractor, pharmacist for medicines supplied on the prescription and or orthopaedist for professional services rendered

- Nursing home or hospital or any duly registered or enrolled nurse, midwife or nursing assistant (or to any nursing agency in respect of services of such nurse, midwife or nursing assistant) or pharmacist for medicines supplied on the prescription will be taken into account in determining the AMTC, provided these expenses have been paid for the taxpayer or any dependant of the taxpayer

Qualifying Disability Expenditure

Only expenditure prescribed by the Commissioner qualifies, defined under section 6B.

The expense must be in consequence of a disability suffered by the taxpayer or any dependant of the taxpayer.

The expense will only qualify if it was necessarily incurred and paid by the taxpayer.

There must be a direct link between the expenditure incurred and the disability.

Qualifying Disability Expenditure

What is Listed Expenses?

The prescribed expenditure was listed in the List of Qualifying Physical Impairment or Disability Expenditure (Revised on 29 October 2021, effective date: 1 March 2020).

The list category expenses as follows:

- personal care attendant expenses;
- travel and transportation;
- insurance, maintenance, repairs and supplies

Qualifying Disability Expenditure

What is Listed Expenses?

aids and other devices;

services;

continence management products;

service animals; and

alterations or modifications to assets acquired or to be acquired

If an expense has **not** been listed it **cannot** be claimed!

Information about ITR-DD

This is a "Confirmation of Disability" form for an individual.

A person who has a disability, or whose spouse or child has a disability, needs to have their disability confirmed by a registered medical practitioner who can express his opinion on that disability.

This is done by way of the ITR-DD form which must be completed by both the individual claiming the expense and the medical practitioner.

Once the taxpayer has the ITR-DD, they can benefit from an additional medical expenses credit when they submit their Income Tax Return (ITR12).

Confirmation of disability (ITR-DD form)

The ITR-DD form is valid for a particular period, depending on the nature and permanency of the disability

If the disability is of a permanent nature

- If the person qualified as a person with a disability for the first time on or after 1 March 2019, the ITR-DD will be valid for 10 years, provided that the disability remains moderate to severe.
- If the person qualified as a person with a disability for the first time before 1 March 2019 and, on 1 March 2019, that person held a valid ITR-DD form expiring after that date, that ITR-DD form will be valid for a further five years from its date of expiry.
- There is no need to complete a new ITR-DD until date of expiry of that form, provided the disability remains moderate to severe.

Confirmation of disability (ITR-DD form)

This form can be obtained on SARS website www.sars.gov.za

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Confirmation of Diagnosis of Disability
(To determine eligibility under section 6B of the Income Tax Act, 1962 (as amended)(the Act))

ITR - DD

Instructions

- This certificate must not be submitted with your tax return but must be retained and submitted to SARS only on request.
- Complete Part A of this form. Remember to sign the authorisation area below.
- Take this form to a duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion on it.

Part A - Details of the Person with a Disability (To be completed by a person with the disability or his or her parent / guardian / curator where applicable)

Personal Details

Surname
Income Tax Ref No.
First Two Names
Home Tel No.
Initials
Date of Birth (CCYYMMDD)
ID No.
Bus Tel No.
Passport No.
Cell No.
Fax No.
Passport Country
Contact Email

Physical Details

Unit No.
Complex (if applicable)
Street No.
Street / Farm Name
Suburb / District
City / Town
Postal Code

Postal Details

Mark here with an "X" if same as above or complete your Postal Address

Postal Code

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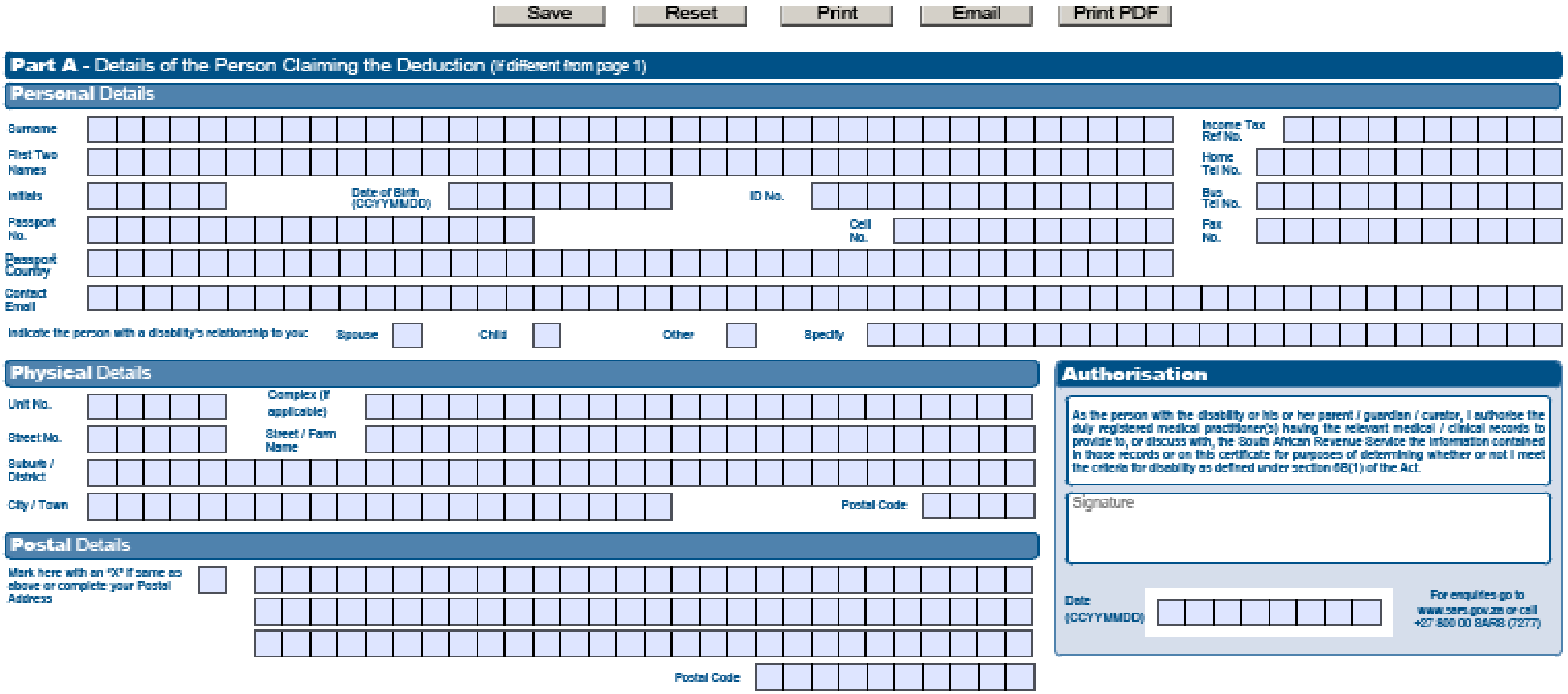
Confirmation of disability (ITR-DD form)

This form can be obtained on SARS website www.sars.gov.za


Save
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Print PDF

Part A - Details of the Person Claiming the Deduction (if different from page 1)

Personal Details

Surname
Income Tax Ref No.
First Two Names
Home Tel No.
Initials
Date of Birth (CCYYMMDD)
ID No.
Bus Tel No.
Passport No.
Cell No.
Fax No.
Passport Country
Contact Email
Indicate the person with a disability's relationship to you:
Spouse
Child
Other
Specify

Physical Details

Unit No.
Complex (if applicable)
Street No.
Street / Farm Name
Suburb / District
City / Town
Postal Code

Postal Details

Mark here with an "X" if same as above or complete your Postal Address
Postal Code

Authorisation

As the person with the disability or his or her parent / guardian / curator, I authorise the duly registered medical practitioner(s) having the relevant medical / clinical records to provide to, or discuss with, the South African Revenue Service the information contained in those records or on this certificate for purposes of determining whether or not I meet the criteria for disability as defined under section 6B(1) of the Act.

Signature

Date (CCYYMMDD)

For enquiries go to www.sars.gov.za or call +27 800 00 SARS (7277)

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Confirmation of disability (ITR-DD form)

This form can be obtained on SARS website www.sars.gov.za

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Part B - Diagnostic Criteria (To be completed by a duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion on it)

Notes before completing this section

- Your patient must be a person with a disability as defined in Section 6B(1) of the Act. In this section —"*Disability*" *means a moderate to severe limitation of any person's ability to function or perform daily activities as a result of a physical, sensory, communication, intellectual or mental impairment, if the limitation—*
  (a) has lasted or has a prognosis of lasting more than a year; and
  (b) is diagnosed by a duly registered medical practitioner in accordance with criteria prescribed by the Commissioner.
- "Moderate to severe limitation", in the context of disability means a significant restriction on a person's ability to function or perform one or more basic daily activities after maximum correction, except where indicated. Maximum correction in this context means appropriate therapy, medication and use of devices.
- The diagnostic criteria seek to assess the functional impact of the impairment on a person's ability to perform daily activities and not to diagnose a medical condition.
- Please complete the section(s) that apply to your patient.
- Please remember to complete and sign Part C of this form.

Medical Practitioner **Requirements**

Disability	Duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion thereon.
Vision	Practitioner trained to use the Snellen chart (e.g. an optometrist or ophthalmologist).
Hearing	Practitioner trained to perform or conduct a battery of the Diagnostic Audiometry tests. (e.g. an Ear, Nose and Throat Specialist or Audiologist).
Speech	E.g. Speech-Language Pathologist
Physical	E.g. Orthopaedic Surgeon, Neuro Surgeon, Physiotherapist or Occupational Therapist.
Intellectual	E.g. Psychiatrist or Clinical Psychologist
Mental	E.g. Psychiatrist or Clinical Psychologist

Vision Applicable ☐

It is SARS's policy, in determining whether a person has a disability for the purposes of section 6B of the Act, to follow the guidelines specified by the World Health Organisation. The minimum requirement for a person to be classified as a person with a disability is as follows:

Disability	Minimum Requirement
Visual Acuity	In the better eye with best possible correction, less than 6/18 (0.3).
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 intra-ocular (implanted) lenses.

Is your patient's impairment in accordance with these criteria? Y ☐ N ☐

If Yes, when did your patient for the first time meet these criteria? (CCYYMM)

Communication Applicable ☐

For purposes of section 6B of the Act, a person is regarded as having a moderate to severe communication disability if he or she has any one or a combination of the following, which even with appropriate therapy, medication and devices, substantially limits (that is, more than inconvenient or bothersome) one or more major life activity below that is age-appropriate:

- Inability to make self understood to familiar communication partners using speech in a quiet setting;
- Inability to make self understood, to familiar and or non-familiar communication partners and to meet communication needs as appropriate for his/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 or
- The need to rely on augmentative or alternative communication (AAC), including unaided (Sign language or other manual signs) or aided means of communication (ranging from communication boards to speech generating devices).

Is your patient's impairment in accordance with these criteria? Y ☐ N ☐

If Yes, when did your patient for the first time meet these criteria? (CCYYMM)

Confirmation of disability (ITR-DD form)

This form can be obtained on SARS website www.sars.gov.za

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Part B - Diagnostic Criteria (Continued)

Physical — Applicable ☐

A person is regarded as a person with a disability if his or her impairment is to such an extent that he or she –

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

Is your patient's impairment in accordance with these criteria? Y ☐ N ☐

If **Yes**, when did your patient for the first time meet these criteria? (CCYYMM)

Hearing — Applicable ☐

Hearing disability is defined as the functional limitations resulting from a hearing impairment. Hearing impairment is a sensory impairment that will influence verbal communication between speaker and listener.

1. An adult is considered moderately to severely hearing impaired when the hearing loss is described as follows without the use of an amplification device/s:
   - 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.
2. A child is considered moderately to severely hearing impaired when the hearing loss is described as follows without the use of an amplification device/s:
   - 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 between the ages of 0 to 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 500 Hz & 1000 Hz, 2000 Hz & 4000 Hz 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.

Is your patient's impairment in accordance with these criteria? Y ☐ N ☐

If **Yes**, when did your patient for the first time meet these criteria? (CCYYMM)

Mental — Applicable ☐

With the exclusion of intellectual disability, a person is regarded to be a person with a mental disability if he or she has been diagnosed, in terms of accepted diagnostic criteria (Diagnostic and Statistical Manual (DSM V)) by a mental health care practitioner authorised to make such diagnosis, with a mental impairment that disrupts daily functioning and this impairment moderately or severely interferes or limits the performance of major life activities, such as learning, thinking, communicating and sleeping, among others.

Notes:

- Moderate impairment means a Global Assessment Functioning Score (GAF-Score) between 31 and 60; and
- Severe impairment means GAF-Score of 30 and below.

Is your patient's impairment in accordance with these criteria? Y ☐ N ☐

If **Yes**, when did your patient for the first time meet these criteria? (CCYYMM)

Intellectual — Applicable ☐

A person is regarded to be a person with 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/Interpersonal skills
- Use of community resources
- Self-direction
- Functional academic skills, work, leisure, health and safety.

Notes:

- Moderate impairment means an Intelligence Quotient (IQ) between 35 and 49; and
- Severe impairment means IQ of 34 and below.

Is your patient's impairment in accordance with these criteria? Y ☐ N ☐

If **Yes**, when did your patient for the first time meet these criteria? (CCYYMM)

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Confirmation of disability (ITR-DD form)

This form can be obtained on SARS website www.sars.gov.za

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Part C - Certification (To be completed by a duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion on it)

1. Considering the diagnostic criteria in Part B, do you consider the functional limitations of the applicable disability or disabilities on your patient's ability to perform activities of daily living, to be -

Mild ☐ Moderate to Severe ☐

2. If the answer to the above question is 'moderate to severe', describe the functional impact of the impairment(s) on your patient's ability to perform activities of daily living. If more space is required, attach a separate sheet of paper.

3. Has your patient's disability lasted, or is it expected to last for a continuous period of more than 12 months? Yes ☐ No ☐

Note:
If the impairment(s) are moderate to severe and has lasted or has a prognosis of lasting more than 12 months, your patient will be regarded as a person with disability as defined in section 6B(1) of the Act.

4. If the answer to question 1 is 'moderate to severe' and the answer to question 3 is Yes, is the disability of a permanent nature? Yes ☐ No ☐

Note:
a) If the answer to question 4 is **Yes**, please note:

- If your patient qualified as a person with a disability for the first time on or after 1 March 2019, this certificate will be valid for ten (10) years, provided the disability remains moderate to severe.
- If your patient qualified as a person with a disability for the first time before 1 March 2019 and if, on 1 March 2019, the person has a valid existing ITR-DD form which expires after this date, that ITR-DD form will be valid for a further period of five (5) years following the date of expiry of that form and it is therefore not necessary to complete a new ITR-DD until date of expiry of that form, provided the disability remains moderate to severe.

b) If the answer to question 4 is **No**, please note:

- If your patient qualified as a person with a disability for the first time in the 2020 year of assessment or years of assessment prior to 2020, this certificate will be valid for the period of 1 year from 1 March 2019.

If your patient qualified as a person with a disability for the first time after the 2020 year of assessment, this certificate will be valid for the period of 1 year from 1 March of the year of assessment in which the duly registered medical practitioner signed this form.

5. Considering the above, as a duly registered medical practitioner, I certify that this person is (please select the applicable):

Person with disability as defined in section 6B(1) of the Act ☐

Person without a disability ☐

Declaration

As a duly registered medical practitioner, I certify that to the best of my knowledge the information given in Part C of this form is correct and complete and I understand that this information will be used by the South African Revenue Service to to determine if my patient is a person with a disability as defined in section 6B(1) of the Act.

Signature

Date of determination (CCYYMMDD)

For enquiries go to www.sars.gov.za or call +27 800 00 SARS (7277)

Practice Stamp

Confirmation of disability (ITR-DD form)

This form can be obtained on SARS website www.sars.gov.za

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Part D - Details of Registered Practitioner

Personal Details

Surname

HPCSA No.

First Two Names

Bus Tel No.

Initials

Date of Birth (CCYYMMDD)

ID No.

Cell No.

Email

Profession

(e.g. an Optometrist, Ophthalmologist, Ear, Nose and Throat Specialist, Audiologist, Speech-Language Pathologist, Orthopaedic Surgeon, Neuro Surgeon, Physiotherapist, Occupational Therapist, Psychiatrist, Clinical Psychologist etc.)

Physical Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb / District

City / Town

Postal Code

Postal Details

Mark here with an "X" if same as above or complete your Postal Address

Postal Code

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How to claim MTC and AMTC

Documentation that must be retained when an MTC or AMTC is claimed:

- Proof of contributions paid to a registered medical scheme or to any other funds registered under similar provisions in the laws of any other country
- A statement from the medical scheme indicating the total amount of claims submitted to the fund that were not refunded to the taxpayer or paid by the scheme to the service provider (Medical Aid Certificate)

- A completed list of amounts not submitted to or recoverable from the taxpayer’s medical scheme, together with proof of such amounts incurred and paid
- A duly completed and signed Confirmation of Disability (ITR-DD) form

Medical Tax credit

Medical Scheme fees tax credit: 2026

• For the taxpayer:	R364
• For the first dependant:	R364
• For each additional dependant:	R246

Retention of Audit Documentation

In cases where receipts have been made out in the name of a dependant, or contributions or Fees in respect of a dependant and have been made to a different medical aid to the one to which the taxpayer belongs to

We will accept a sworn affidavit in which the taxpayer indicates that the contributions, fees or qualifying expenses claimed for the dependant, have actually been paid by the taxpayer (either directly or indirectly)

Important document to claim expenses for intellectually challenged for example School fees, Transportation

A duly completed and signed Confirmation of Disability (ITR-DD) form, if applicable

A taxpayer is required to keep records such as receipts, paid cheques, bank statements, deposit slips and invoices for 5 years from the date of submission of the return

Manage tax matters on the go with SARS digital channels

Use these digital channels:

- *# USSD *134*7277#
- SMS Service 47277
- WhatsApp 0800 11 7277 Send “Hi or Hello”
- SARS Online Query System (SOQS) at www.sars.gov.za
- SARS MobiApp
- AI Assistant on www.sars.gov.za

Say goodbye to queues. Go to sars.gov.za

MAKE TAX MATTERS YOUR PRIORITY #1 Tax matters, so does your time.

SARS At Your Service

Thank you

Siyabulela

Siyabonga

Dankie

Rea leboga

Re a leboga

Ro Livhuma

Ndza Khenza