

Section 6B of the Income Tax Act, 1962

**SOUTH AFRICAN REVENUE SERVICE**  
**LIST OF QUALIFYING PHYSICAL**  
**IMPAIRMENT OR DISABILITY**  
**EXPENDITURE**  
**(DRAFT FOR PUBLIC COMMENT)**

Effective date: TBA



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## **Physical Impairment or Disability Expenditure Prescribed by the Commissioner in Paragraph (c) of the Definition of “qualifying medical expenses” under Section 6B(1) of the Income Tax Act 58 of 1962 (the Act)**

### **1. Introduction**

Expenditure prescribed by SARS and which is necessarily incurred and paid for by the taxpayer in consequence of a physical impairment or disability is a qualifying medical expense under section 6B of the Act, subject to specified limitations. The terms “**necessarily incurred**” and “**in consequence of**” are not defined in the Act. Therefore, they retain their ordinary dictionary meaning. These terms mean that a prescribed expense does not automatically qualify as a qualifying physical impairment or disability expense by mere reason of its listing. The expense must also be necessary for the alleviation of the restrictions on a person’s ability to perform daily functions. For example, if a wheelchair user without visual impairment buys a hand-held talking Global Positioning System (GPS), the cost of the hand-held talking GPS will not qualify under section 6B of the Act even though the expense is prescribed in the list. This is so because the hand-held talking GPS is not directly connected to the wheelchair user’s disability and hence is neither necessarily incurred nor incurred in consequence of the person’s disability. In the case of a person who is, for example, visually impaired, the cost of the hand-held talking GPS may qualify.

### **2. Definitions**

#### **2.1 Disability**

The term “disability” is defined in section 6B(1) of the Act as follows –

“**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.

#### **2.2 Physical impairment**

The term “physical impairment” is not defined in the Act. However, in the context of section 6B of the Act 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.

#### **2.3 Qualifying medical expenses**

Paragraph (c) of the definition of “qualifying medical expenses” in section 6B(1) of the Act refers to expenditure that is prescribed by the Commissioner (other than expenditure recoverable by a person or his or her spouse) necessarily incurred and paid by the person during the year of assessment in consequence of any physical impairment or disability suffered by the person or any dependant of the person.

## **2.4 Dependant**

For purposes of section 6B of the Act, the term “dependant” means a person’s spouse; a person’s child (or 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; and any other person who is recognised as a dependant of that person in terms of the rules of a registered medical scheme or similar foreign fund at the time that the qualifying medical expenses were necessarily incurred and paid.

## **2.5 School**

For purposes of this list, any reference to a school means a public school or an independent school which enrolls learners in one or more grades from grade R (Reception) to 12.

## **3. Additional medical expenses tax credit**

### **3.1 Disability**

Under section 6B(3)(b) of the Act, a taxpayer who has or whose spouse or child has a “disability” as defined (that is, in accordance with criteria prescribed by the Commissioner for SARS in the ITR-DD form), will be able to claim qualifying medical expenses (inclusive of VAT) under section 6B of the Act as an additional medical expenses tax credit. The additional medical expenses tax credit equals 33% of the aggregate of –

- qualifying medical expenses paid by the person; and
- medical scheme fees as exceeds three times the medical scheme fees tax credit as calculated under section 6A of the Act.

### **3.2 Physical impairment**

Under section 6B(3)(c) of the Act, a taxpayer who has or whose dependant has a physical impairment that is not a “disability” as defined, will be able to claim qualifying medical expenses (inclusive of VAT) under section 6B of the Act as an additional medical expenses tax credit. The additional medical expenses tax credit equals 25% of the aggregate of –

- qualifying medical expenses paid by the person; and
- medical scheme fees in excess of four times the medical scheme fees tax credit as calculated under section 6A of the Act,

as exceeds 7,5% of the person’s taxable income<sup>1</sup> (excluding taxpayers 65 years and older, who would be entitled to an additional medical expenses tax credit as provided for in **3.1**).

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<sup>1</sup> Taxable income in this regard excludes any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and any severance benefit.

The prescribed list of expenditure for purposes of paragraph (c) of the definition of “qualifying medical expenses” in section 6B(1) of the Act is set out below:

NATURE OF EXPENSE
<p><b>A. PERSONAL CARE ATTENDANT EXPENSES</b></p> <p><b>Expenditure prescribed by the Commissioner under this category is as follows:</b></p> <ol style="list-style-type: none"><li>1. A salary paid to a person who is employed solely to care and look after the needs of a person with a disability.</li></ol> <p><b>Note:</b></p> <ul style="list-style-type: none"><li>• However, if the person is employed on a fulltime basis to perform housekeeping activities, the salary paid to such person will not qualify.</li></ul> <ol style="list-style-type: none"><li>2. Living-in expenses for a live-in personal care attendant, which is limited to the additional cost of electricity, water and food as a result of a live-in personal care attendant, is deemed to be 20% of the “national minimum wage” as defined in the National Minimum Wage Act 9 of 2018.</li><li>3. If more than one live-in personal care attendant is employed on a full time basis at the same time, the amount which can be claimed may not exceed 20% (per personal care attendant) of the “national minimum wage” as defined in the National Minimum Wage Act 9 of 2018.</li></ol> <p><b>Note:</b></p> <ul style="list-style-type: none"><li>• A “spouse” as defined in section 1(1) of the Act, and your or your spouse’s parents or grandparents are not regarded as personal care attendants for the purposes of this list.</li><li>• If the live-in personal care attendants alternate days, the living-in expenses are limited to one live-in personal care attendant.</li></ul> <ol style="list-style-type: none"><li>4. Cost of training a personal care attendant or a family member to take care of a person with disability. This refers to relevant courses or training undergone by a personal care attendant or family member who will care for a person with a disability. The cost must be paid to a service provider that is in the business of providing such training.</li><li>5. Accommodation expenses paid for a personal care attendant for the purposes of training under A4 above or business and holiday travel of the person with a disability.</li><li>6. Accommodation expenses for the purposes of training referred to under paragraph 4 for a family member.</li></ol>

## B. TRAVEL AND TRANSPORTATION

### Expenditure prescribed by the Commissioner under this category is as follows:

1. Travelling expenses incurred and paid by the taxpayer to acquire qualifying goods or services under this list, including the maintenance of such goods.
2. Travelling expenses incurred and paid by the taxpayer for the purposes of training as contemplated under A4 of this list.
3. Transportation costs specifically incurred and paid in respect of a learner with a disability who attends a special education needs school or a mainstream school that caters for a child with a disability (~~under the circumstances referred to in F7 and F8~~) in instances where such school is not available within a 10 km radius from where the person lives. Please note that only the transportation costs in respect of kilometres exceeding the 10 km radius can be claimed.
4. Transportation costs incurred and paid to transport a person with a disability to and from home to a protective workshop, if the following conditions are met:
  - The person must, due to the nature of his or her disability, have no reasonable prospect of finding employment in the open labour market.
  - The person must need daily care and supervision.
  - The person must be a “child” as contemplated in section 6B(1) of the Act, who has a “disability” as defined in section 6B(1) of the Act.
  - The protective workshop must be a Public Benefit Organisation approved by SARS under section 30(3) of the Act.

#### Note:

- For purposes of this list, a crèche will not qualify as a protective workshop.

5. Transportation costs incurred and paid in respect of a personal care attendant while away from the primary residence of a person with a disability. For example, if the person with a disability is going away on business or on holiday accompanied by a personal care attendant, the actual cost of travel by air, train, bus or taxi, in respect of the personal care attendant, will be deductible.

#### Note:

- Where a taxpayer has used a private motor vehicle for transportation other than that which is listed under B5, and accurate records of qualifying kilometres are kept, SARS will accept the estimate of the expenses incurred by using the rate per kilometre prescribed by the Minister of Finance under paragraph 4 of the Income Tax Regulation titled “Fixing of Rate per Kilometre in respect of Motor Vehicles”.
- Travelling must be to the nearest place where the goods or services can be acquired, serviced or repaired.
- Transportation costs incurred and paid in respect of transporting care attendants from home to work or *vice versa* do not qualify.
- Where you are using your own transport, for example, your car, plane or boat etc no expenses will be allowable in respect of B5.

### **C. INSURANCE, MAINTENANCE, REPAIRS AND SUPPLIES**

#### **Expenditure prescribed by the Commissioner under this category is:**

Insurance, maintenance, repairs and supplies (including batteries), only in respect of qualifying goods that fall under this list.

#### **Note:**

- The qualifying goods insured must be specified in the insurance policy.

### **D. PROSTHETICS**

#### **Expenditure prescribed by the Commissioner under this category is:**

Cost of prosthetic limbs (including custom-made braces for limbs and woven or elasticised stockings).

### **E. AIDS & OTHER DEVICES**

#### **Expenditure prescribed by the Commissioner under this category is as follows:**

1. 50% of the cost of an air conditioner, heater, fan, and environment control system (computerised or electronic) to prevent hypothermia or hyperthermia for a person with spinal cord injury (termed as a paraplegic, quadriplegic or tetraplegic).
2. Computer devices and related equipment (for example, track ball) including the software to operate such devices, required by a person with a disability due to a moderate to severe impairment in hand function or visual ability.
3. Cell phone applications required by a person with a disability due to a moderate to severe impairment in visual or hearing ability (note that this excludes the actual cost of the cell phone).
4. Computer software or other electronic equipment required in order to convert printed material or image files into text, Braille, speech or any other accessible format, including peripheral equipment such as scanners and Braille printers.
5. Converted, printed and graphical material, including talking, Braille and large print textbooks and maps or drawings for a person with a disability.
6. Helmets (protective gear) used by persons with epilepsy to prevent injury, especially head injuries during seizures.
7. Home assistive tools (without which performing a task would not be possible) that enable a person with a disability to perform tasks of daily living.

#### **Examples:**

- Utensil hand-clip eating aid for persons who struggle to grasp and hold small utensils; reaching aids that assist a person to grasp hard-to-reach items more easily.

- Adhesive bump dots used to differentiate settings on, for example, home appliances like an oven.
8. Magnification and image-enhancement devices that enable a person to read, such as optacons, large-screen computer monitors, magnifiers, video magnifiers, CCTV readers, video goggles, electronic magnifiers (that plug into a computer, monitor or TV) and telescopic spectacles.
  9. Mobile ramps and tie-downs used to assist wheelchair users to move in and out of vehicles or buildings that have no ramps.
  10. Mobility aids, including wheelchairs, wheelchair carriers, crutches and walking frames.
  11. Bathroom aids to help a person in or out of a bath or shower or to get on or off a toilet.
  12. Navigation aids, including white canes, sonic or obstacle learning (echolocation) devices and hand-held talking GPS devices and related software required by a person with a moderate to severe visual impairment.
  13. Orthopaedic shoes, boots and inserts, including braces, as well as standard shoes and boots used by a person who walks with an unsteady gait when not using such aid.
  14. Page-turning devices used to assist a person to turn the pages of a book or other bound document where the disability moderately or severely restricts their ability to use arms or hands.
  15. Prescription spectacles and contact lenses will qualify to the extent that these amounts have not been recovered from a medical scheme.
  16. Pressure care mattresses and body positioners to prevent pressure sores and correct postural alignment for persons with a spinal cord injury.
  17. Signalling devices – emits light instead of sound (for example, light emitting doorbell).
  18. Amplification, loop systems specifically designed to assist hearing and other assistive listening devices to be used by a person who has a hearing impairment (including related accessories).
  19. Money templates used to differentiate between various denominations of notes and coins.
  20. Speech-generating devices and communication boards that enable a person to communicate, including a relevant keyboard for a person with a moderate to severe speech impairment. Specialised anti-glare and flicker-free screens – for televisions and computers used by a person with photosensitive epilepsy to minimise exposure to seizures. This includes laryngectomy speaking valves and accessories.
  21. Talking, sound-making and vibrating devices that enable a person to perform daily tasks. For example, talking calculators, adapted watches and clocks, shake awake alarms, talking kitchen scales, light detectors and liquid level indicators etc.

22. Seizure alert devices (for example, mattress sensor alarms, watch devices, anti-suffocation pillows, seizure alert cameras), excluding standard camera devices.
23. Teletypewriters or similar devices required by a person with a hearing impairment to make or receive phone calls where the impairment is moderate to severe.
24. Television closed-caption decoders or readers required by a person with a moderate to severe hearing or visual impairment.
25. Word-to-text devices – for a person with a disability that causes a moderate to severe impairment in hand functions; or visual or hearing impairments as experienced by some persons with Cerebral Palsy.
26. Toilet seats, bath seats, shower seats or commode chairs specially designed for use by persons with a physical disability.
27. Lifts to move persons with physical disabilities.
28. Grab rails or hoist placed in such a way as to aid a person with a physical disability.
29. Stair chairs specifically installed to aid a person with a physical disability.

**Note:**

- The cost of electricity needed to operate these devices will not be a qualifying expense.

**F. SERVICES**

**Expenditure prescribed by the Commissioner under this category is as follows:**

1. Deaf-blind intervening services.
2. Lip-speaker services.
3. Note-taking services, including real-time captioning.
4. Reading and navigation services.
5. Rehabilitative therapy to teach a person to function or perform basic daily activities (for example, how to use a wheelchair, dressing, grooming etc.).
6. Sign-language interpretation services used by a person with a hearing impairment.

~~7. Special education needs schools mainly for learners with disabilities. Qualifying expenses will include –~~

- ~~➤ cost of a school assistant, if not part of the school fees;~~
- ~~➤ school fees in respect of a private special education needs school, limited to the amount in excess of the fees that would ordinarily be payable if the person attended the closest fee-paying private school (not specialising in learners with special education needs) to where they live; and~~



~~> school fees in respect of a public special education needs school, limited to the amount in excess of the fees that would ordinarily be payable if the person attended the closest fee-paying public school (not specialising in learners with special education needs) to where they live.~~

~~8. School not mainly for learners with special educational needs — limited to the difference between fees paid for the learner with disability and a learner without disability in the same school.~~

~~9. Tutoring services used by a person with a disability, and which are supplementary to the primary education of a person with a learning disability or impairment in intellectual or mental functions, and paid to someone in the business of providing such services.~~

Commented [A1]: Deleted – see new 7, 8, 9 below

7. Cost of a learner assistant at a “school”, paid to that learner assistant by the taxpayer or paid to a “school”.

8. Cost of an intervention at a “school” in consequence of the disability –

- School nurse and/or care worker to assist the learner to cope with the disability.
- Psychologist or social worker to assist the learner to cope with the disability.
- Speech-language therapist to assist the learner with a communication disability.
- Audiologist to assist the learner with a hearing disability.
- Occupational therapist to assist the learner to cope with the disability.
- Hydro therapist to assist the learner to cope with the disability.
- Physiotherapist to assist the learner with a physical disability.
- Amanuensis assistant. (a person who writes a learner's dictated answers in exams and/or tests).

**Notes:**

- An itemised list detailing the nature and cost of each intervention, including school fees, must be specified on the invoice or on a covering letter issued by the school.
- School fees are not in consequence of a disability, but in consequence of education. For this reason, school fees will not qualify as a medical expense under this List.

9. Any interventions as set out in item 8 above required by a person with a disability and paid to someone in the business of providing such services.

**Notes:**

- An itemised list detailing the nature and cost of each intervention, including home schooling fees (if relevant), must be specified on the invoice or on a covering letter issued by the service provider.
- Home schooling fees are not in consequence of a disability, but in consequence of education. For this reason, home schooling fees will not qualify as a medical expense under this List.

10. Special training services for a person with a disability – this category includes expenditure incurred and paid for specialised training provided to a person with a disability for rehabilitation purposes. This will include training to cope with the disability, how to use an assistive device or aid etc.

11. Motor vehicle driving services for a person with a disability.

12. The cost of adjustments to clothing in order to ensure ease of dressing.

**Note:**

- Only services that are acquired from an independent service provider, who is not a “connected person” (as defined in section 1(1) the Act) in relation to the taxpayer (unless the spouse or family member is in the business of providing such service), will qualify.

## **G. CONTINENCE PRODUCTS**

**Expenditure prescribed by the Commissioner under this category is as follows:**

1. Catheters, catheter trays, tubing and associated products required for catheter use, as a concomitant to the disability.
2. Colostomy, urostomy, and ileostomy and colostomy products, and associated products and aids, as a concomitant to the disability.
3. Nappies, disposable briefs, pads, linen and mattress savers used by a person for the management of continence, as a concomitant to the disability.
4. Anal-irrigation kits (in respect of bowel management).
5. Disposable examination gloves or disposable sterile gloves used by a person in the management of continence, as a concomitant to the disability. Washable undergarments and other washable accessories used by a person in the management of continence, as a concomitant to the disability.

## **H. SERVICE ANIMALS**

**Expenditure prescribed by the Commissioner under this category is as follows:**

1. The cost of an animal specifically trained to be used as an aid to perform daily functions.
2. The care and maintenance (including food and veterinary care) of such an animal.

**I. ALTERATIONS OR MODIFICATIONS TO ASSETS ACQUIRED OR TO BE ACQUIRED**

**Expenditure prescribed by the Commissioner under this category is the cost of:**

1. Buying and installing outdoor ramps to a person's residence where a stairway impedes the person's mobility with a physical disability.
2. Enlarging passage ways, bathrooms and doorways to give the person wheelchair-access to the various rooms of the residence.
3. Lowering existing kitchen or bathroom cabinets to give the person with a disability access to them.
4. Auxiliary driving controls to a motor vehicle that enable a person with a disability to operate the motor vehicle.
5. Modifying a motor vehicle to adapt it for transporting persons with a physical disability.
6. If you received the International Trade Administration Commission (ITAC) rebate on the fully imported modified motor vehicle, then no modification cost can be claimed. If you did not receive the ITAC rebate, only the ascertainable costs in respect of the modification of the motor vehicle are a qualifying expense under this list.

**Note:**

- If the vehicle is imported unmodified and modified only in South Africa, the taxpayer can claim the cost of the modification less the rebate.

**J. ALTERATIONS OR MODIFICATIONS TO ASSETS ACQUIRED OR TO BE ACQUIRED**

**Expenditure prescribed by the Commissioner under this category is the cost of:**

1. Buying and installing outdoor ramps to a person's residence where a stairway impedes the person's mobility with a physical disability.
2. Enlarging passage ways, bathrooms and doorways to give the person wheelchair-access to the various rooms of the residence.
3. Lowering existing kitchen or bathroom cabinets to give the person with a disability access to them.
4. Auxiliary driving controls to a motor vehicle that enable a person with a disability to operate the motor vehicle.
5. Modifying a motor vehicle to adapt it for transporting persons with a physical disability.

6. If you received the International Trade Administration Commission (ITAC) rebate on the fully imported modified motor vehicle, then no modification cost can be claimed. If you did not receive the ITAC rebate, only the ascertainable costs in respect of the modification of the motor vehicle are a qualifying expense under this list.

**Note:**

- If the vehicle is imported unmodified and modified only in South Africa, the taxpayer can claim the cost of the modification less the rebate.

7. Alarm systems – modifications to an alarm system to enable a person with a disability to use or operate it. For example, modifications to the alarm system to emit a red light instead of making a sound (used to warn a person with a hearing impairment that the alarm has been activated) will qualify.

8. The cost of automating doors and gates for a person with a physical disability.

**Note:**

- Renovation and construction expenses covered under I1 to I3 must be reasonable and meet the following conditions:
  - They would not typically increase the value of the asset.
  - They would not typically be incurred by persons who do not have a moderate to severe mobility impairment.
- Expenses are more likely to be considered reasonable if the materials used are similar to existing materials.

9. An amount paid by a taxpayer, who is a parent of a child with a physical disability, to make the school accessible to the child, for example, building a ramp (which the school could not afford to do). However, should the school issue a section 18A donation receipt in this regard, the amount will not be a qualifying disability expense under this list. The amount, for which the receipt was issued, can be claimed as a deduction against taxable income under the provisions of section 18A of the Act.