



# **DISCUSSION PAPER**

**ON**

**PROPOSED LIST OF QUALIFYING PHYSICAL IMPAIRMENT  
AND DISABILITY EXPENSES UNDER SECTION 18(1)(d) OF THE  
INCOME TAX ACT**

**AND**

**PROPOSED CRITERIA FOR DIAGNOSIS OF A DISABILITY**

**October 2009**

## TABLE OF CONTENTS

1.	Introduction .....	1
2.	Purpose of section 18 of the Act .....	1
3.	Old dispensation: “ <i>Physical disability</i> ” and “ <i>handicapped person</i> ” .....	1
4.	Interpretational disputes.....	2
5.	Legislative changes to increase certainty .....	2
6.	Terminologies brought about by the new changes .....	2
7.	Qualifying expenditure and deductibility of expenditure .....	3
8.	Prescribed list of qualifying expenses.....	3
9.	Prescribed criteria for diagnosis.....	3
10.	Invitation for comments on the proposed list .....	4
	Annexure A – List of qualifying physical impairment or disability expenditure under section 18(1)(d) of the Act .....	5
	Annexure B – Required information in terms of the proposed prescribed criteria for diagnosis: .....	11

## 1. Introduction

Under section 18 of the Income Tax Act, No. 58 of 1962 (the Act) natural persons may deduct certain medical-related expenses for income tax purposes. With a few exceptions, the deduction is limited to a pre-determined cap, which currently requires the expenses to exceed 7,5% of taxable income before it becomes a tax-deductible expense. Prior to the recent changes the only exception to the cap was in relation to expenses incurred by so-called “handicapped” persons and persons age 65 and older.

After extensive consultation with associations representing persons living with physical impairments and disabilities the legislation was amended to, broadly, replace the terms “physical disability” and “handicapped” by “physical impairment” and “disability” respectively, with effect from 1 March 2009.

The legislation now allows for the creation of a more comprehensive list of physical impairments and disabilities that are recognised for purposes of a tax-deduction, and also provides for the creation of a pre-determined list of expenditure associated with a physical impairment or disability.

## 2. Purpose of section 18 of the Act

The general rule in relation to tax deductions under the Act is that the expenditure must have been incurred in the production of income in the course of carrying on a trade. Private or domestic expenses are, therefore, generally not tax deductible. However, because of the unavoidable nature of certain medical expenses and the concomitant effect of these expenses on a taxpayer’s ability to pay tax, section 18 of the Act deviates from this rule by permitting a deduction for certain medical expenses that were paid by the taxpayer, which is in essence private in nature.

Section 18(1)(d) of the Act deals with expenses necessarily incurred as a consequence of any “physical impairment” or “disability”. Its purpose is to specifically recognise that persons with a physical impairment or disability incur expenses as a direct result of their physical impairment or disability, and that these expenses are incurred in order to perform activities that would otherwise not have been possible.

## 3. Old dispensation: “*Physical disability*” and “*handicapped person*”

Prior to the recent amendments, section 18(1)(d) of the Act provided a deduction of expenses necessarily incurred and paid by the taxpayer in consequence of any physical disability suffered by the taxpayer, his or her spouse or any child or qualifying dependant of the taxpayer.

Where the taxpayer, his or her spouse or child with a physical disability was a “handicapped person” as defined, the deduction was not capped (that is, no limitation on the qualifying deductions). The term “handicapped person” was narrowly defined and covered five categories of persons, namely, a blind person, a deaf person, a permanently disabled person requiring a wheelchair, calliper or crutch to move from one place to another, a person requiring an artificial limb, and a person suffering from a mental illness as defined in section 1 of the Mental Health Care Act.

#### 4. Interpretational disputes

Under the previous legislative dispensation the type and amount of qualifying expenditure was open to interpretation and led to uncertainty. For example, taxpayers would claim the cost of acquiring a vehicle instead of the cost of modifying the vehicle to cater to their disability. The cost of acquiring the vehicle was not necessarily incurred in consequence of a disability, while the costs of modifying it in order for a person with a disability to be able to drive the car is more directly linked to the disability (that is, modification costs are necessarily incurred and paid in consequence of the disability).

#### 5. Legislative changes to increase certainty

In order to provide an increased level of certainty in respect of the type and quantum of qualifying expenses under section 18(1)(d), the section was amended with effect from 1 March 2009. In short, the amendments brought about a new dispensation in terms of which –

- the type of qualifying expenses in respect of a **physical impairment or disability** will be prescribed;
- criteria for the diagnosis of a **disability** will be prescribed;
- the term “**disability**” is defined; and
- qualifying expenses in respect of a properly-diagnosed **disability** are permitted without restriction.

#### 6. Terminologies brought about by the new changes

Enhancements to section 18 of the Act include the following use of terms:

“**Disability**”, which is defined as follows under section 18(3) of the Act:

For the purposes of this section “**disability**” means a moderate to severe limitation of a person’s ability to function or perform daily activities as a result of a physical, sensory, communication, intellectual or mental impairment, if—

- (a) the limitation 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.

“**Person with a disability**”, which is a person living with a “disability” as defined by the new legislation. This is a more widely accepted term and generally used in lieu of the term “handicapped person”. The qualifying expenditure under section 18 of the Act is not subject to a limitation if a taxpayer, his or her spouse or child is a person with a disability.

“**Moderate to severe limitation**”, which in the context of a disability is interpreted to mean a significant restriction on a person’s ability to function or perform one or more basic daily activities after maximum medical correction;

“**Physical impairment**” which in the context of the new legislative framework is interpreted as a disability that is less restraining than a disability as defined (that is, the restriction on the person’s ability to function or perform daily activities after medical correction is below a “moderate to severe limitation”). Qualifying expenses paid by a taxpayer in respect of a person with a physical impairment will still be deductible under section 18(1)(d) of the Act, but the quantum of the deduction will be limited to amounts in excess of 7.5% of the taxpayer’s taxable income (where the taxpayer is under the age of 65).

## **7. Qualifying expenditure and deductibility of expenditure**

### **i. Qualifying expenditure under section 18(1)(d) of the Act**

The qualifying expenditure ranks for deduction under section 18(1)(d) of the Act if it relates to a physical impairment or disability of –

- a taxpayer;
- a taxpayer’s spouse or child; or
- any dependant of the taxpayer if the dependant is admitted to the taxpayer’s medical scheme<sup>1</sup> or fund<sup>2</sup> as a dependant at the time the qualifying expenditure is paid.

### **ii. Deductibility of expenditure**

A deduction is limited to expenses that exceed 7.5% of the taxpayer’s taxable income (except where a taxpayer is 65 or older) if –

- a taxpayer his/her spouse, child or dependant is physically impaired. Physical impairment in such cases is to be interpreted as a less than moderate to severe restriction on a person’s ability to perform daily activities; or
- the expenditure relates to a disabled dependant of the taxpayer.

## **8. Prescribed list of qualifying expenses**

The proposed list of prescribed physical impairment and disability expenditure that will be accepted as qualifying expenditure under section 18(1)(d) is set out in **Annexure A**. The list will be reviewed regularly in consultation with the relevant stakeholders.

## **9. Prescribed criteria for diagnosis**

A disability must be diagnosed by a duly registered medical practitioner in accordance with criteria prescribed by SARS. The information that will be required in order to comply with the criteria prescribed by SARS is set out in **Annexure B**.

SARS proposes the following administrative procedures –

- i. the person with the disability (or his or her representative) and the duly registered medical practitioner will complete a form to be prescribed by SARS;

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<sup>1</sup> Refers to scheme registered under the provisions of the Medical Schemes Act, 1998 (Act.131 of 1998).

<sup>2</sup> Refers to any fund which is registered under any similar provision (that is, Act similar to the Medical Schemes Act, 1998) contained in the laws of any other country where the medical scheme is registered.

- ii. the form must be completed, dated and signed in respect of each year of assessment in which the deduction is claimed under section 18(2)(b) of the Act with the exception of a person living with a permanent disability (in which case the initial diagnosis will be accepted without the need for annual renewal);
- iii. the form must be retained by the taxpayer together with any supporting documents and should be readily available when requested by SARS;
- iv. both signatories must consent to the release of the relevant medical information to SARS, should SARS require it;
- v. the duly registered medical practitioner must also certify that the information completed in the form is correct and complete and that he or she understands that this information will be used by SARS to determine the taxpayer's entitlement to claim expenses under section 18(2)(b) of the Act; and
- vi. the severity of the disability must be determined after maximum medical correction except where otherwise indicated.

## **10. Invitation for comments on the proposed list**

Comments are invited on the proposed list and the proposed information that will be required in terms of the form. These comments must reach SARS on or before 27 November 2009.

Comments should be sent by email to [policycomments@sars.gov.za](mailto:policycomments@sars.gov.za), with the subject line "**Approved list of physical impairment or disability expenses**".

**Annexure A – List of qualifying physical impairment or disability expenditure under section 18(1)(d) of the Act**

Expenditure prescribed by SARS and which is necessarily incurred and paid for by the taxpayer in consequence of a physical impairment or disability is deductible in terms of section 18 of the Act, subject to certain limitations. The terms “**necessarily incurred**” and “**in consequence of**” are not defined in the Act. Therefore, they retain their ordinary dictionary meaning. This means that a prescribed expense does not automatically qualify as a deduction 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 person in a wheelchair buys a hand-held GPS, the cost of the hand-held GPS will not qualify under section 18(1)(d) even though the expense is in the list. This is so because the hand-held GPS is not directly connected to this person’s disability and hence neither necessarily incurred nor incurred in consequence of the disability. In the case of a person who is, for example, visually impaired the cost of the hand-held GPS may qualify.

A deduction is limited to expenses that exceed 7.5% of the taxpayer’s taxable income (except where a taxpayer is 65 or older) if –

- a taxpayer his/her spouse, child or dependant is physically impaired. Physical impairment in such cases is to be interpreted as a less than moderate to severe restriction on a person’s ability to perform daily activities; or
- the expenditure relates to a disabled dependant of the taxpayer.

There is no deductibility restriction on qualifying expenditure claimed as a deduction by a taxpayer who has a disability or whose spouse or child has a disability.

SARS proposes the following list of expenditure for purposes of section 18(1)(d) of the Act:

<b>NATURE OF EXPENSE</b>
<b>ATTENDANT CARE EXPENSES (Limited to persons with a disability)</b>
<p>1. <b>Expenditure</b> that is incurred and paid for purposes of special care, in respect of special services to assist, guide, care for a person with a physical impairment or disability, regardless of the place the services are rendered (e.g. home, nursing home, retirement home...etc).</p> <p>Examples of expenditure in this category include: nursing services, special care for the disabled individual, chauffer services etc. This will include salaries paid to employees as well as fees for professional services performed by, for example, nursing homes.</p> <p><b>Example:</b></p> <p>The parents of a child with a disability employ someone primarily to care for and look after the needs of the child who incidentally assists with general housekeeping activities. The salary paid to such person will qualify. However, if the parents employ the person primarily to perform housekeeping activities who incidentally assists with the child, the salary paid to such person will not qualify.</p>

2. Training for workers and or parents and related expenditure.

Examples of expenditure in this category include special courses, training undergone by the parents or special care attendant who will care for a person with a disability.

3. Special education and training of a person with a disability.
4. This category includes expenditure incurred and paid for specialised education for a person with a disability. This will include training to cope with the disability, rehabilitation and educational institutions that cater to specific disabilities.

### **TRAVEL & OTHER RELATED EXPENSES**

Expenditure in this category refers to reasonable travelling expenses (including accommodation, where applicable) incurred and paid for by the taxpayer to acquire goods and or services (including maintenance of such goods) required by a person with a disability.

#### **Examples:**

1. Reasonable travelling expenses (including accommodation) incurred and paid for the person to attend a place that trains him or her in the handling of service animals (including hearing and guide dogs) and other aids or supporting devices.
2. Transportation costs specifically incurred in respect of a learner with a disability who attends a specialised school. This is limited to circumstances where the specialised school is not available where the taxpayer lives.
3. Transportation costs incurred and paid for repairs and maintenance to aids and other supporting devices. This includes, for instance the cost of taking a wheelchair to the manufacturer for maintenance or repairs.
4. Transportation costs and other related expenses (e.g. boarding etc) paid in respect of an assistant or care attendant away from the primary residence of a person with a disability.

**Please note the following:** Where a private motor vehicle is used and accurate records of qualifying kilometres are kept:

1. The taxpayer may estimate the expenses incurred by using the rates per kilometre prescribed by the Minister of Finance. These rates are to be found in the Regulation titled "Fixing of rate per kilometre in respect of motor vehicles for purposes of section of section 8(1)(b)(ii) and (iii) of the Income Tax Act, 1962".
2. The modification costs for the vehicle must be excluded from the cost of the vehicle if they had already been claimed under s18 of the Act.

For example, if the cost price of the vehicle was R250 000 (which include modification costs amounting to R50 000), the value to be used in determining the rate per km will be R200 000 (i.e. R250 000 minus R50 000).

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

Expenditure in this category refers to expenses incurred and paid for to insure, maintain, supplement and repair aids, special devices, alterations to assets, artificial limbs and organs, required by a person with a physical impairment or disability so that they can function or perform daily activities.



## **ARTIFICIAL LIMBS/ORGANS & OTHER**

1. Prosthetic breasts (needed because of a radical mastectomy), limbs or eyes.
2. Braces for limbs and woven or elasticized stockings made to measure.
3. Wigs – the amount paid for a person who has suffered abnormal hair loss due to a disease, accident, or medical treatment.
4. False teeth/dentures

## **AIDS & OTHER DEVICES (EXCLUDING MOTOR VEHICLES, SECURITY SYSTEMS, SWIMMING POOLS AND OTHER SIMILAR ASSETS)**

Expenditure in this category refers to expenses incurred and paid for aids and other devices, required by a person with a physical impairment or disability so that they can function or perform daily activities.

### **Examples:**

1. Air conditioner, air filter, cleaner, or purifier and environment control system (computerised or electronic) to prevent hypothermia or hyperthermia for a person with spinal cord injury or as required by a person with epilepsy.
2. Computer devices and related equipment (including the software to operate such devices) required by a person with a disability due to a moderate to severe impairment in hand functions or visual ability (e.g. track ball)
3. Computer 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, Braille printers, speakers and headphones for the personal use by or for a person with a disability.
4. Converted, printed and graphical material, including talking, Braille and large print textbooks, maps or drawings for a person with a disability.
5. Helmets (protective gear) – used by people with epilepsy to prevent injury, especially head injuries during the seizures.
6. Household tools (without which performing the task would not be possible) that enable a person with a disability to perform tasks of daily living.
7. Iron lung, a portable chest respirator that performs the same function and a continuous positive airway pressure machine.
8. Kidney machine, oxygen concentrator and extremity pump for a person diagnosed with chronic lymphedema.
9. Magnification and image-enhancement devices that enable a person to read, including 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.
10. Mobile ramps and tie-downs, used to assist wheelchair users in moving in and out of the vehicles or buildings that have no ramps.

11. Mobility aids (including wheelchairs, wheelchair carriers, crutches and walking frames).
12. Navigation aids, including white canes, sonic or tactile echo location devices and hand-held GPS devices and related software required by a person with a disability.
13. Orthopaedic shoes, boots, and inserts including braces and including standard shoes and boots used by a person who walks with an unsteady gait when not using such aid.
14. Pacemakers.
15. Page-turning devices to assist a person to turn the pages of a book or other bound document for persons whose disability moderately or severely restricts their ability to use arms or hands.
16. Prescription spectacles and contact lenses.
17. Pressure care mattresses and body positioners to assist a person with a spinal cord injury to prevent pressure sores and correct postural alignment while lying down.
18. Shake awake alarms.
19. Signalling devices – emits light instead of sound (for example, a light emitting doorbell).
20. Sound-recording, amplification and playback devices. For example audio recorders, hearing aids and Dictaphones.
21. Speech-generating devices that enable a person to communicate (including a relevant keyboard).
22. Specialised anti-glare screens – for televisions and computers used by a person with photosensitive epilepsy to minimise exposure to seizures.
23. Special educational toys (e.g. touch, feel, sound, etc) for a person with a disability.
24. Talking and sound-making devices that enable a person to perform daily tasks, including talking calculators, specially adapted cell phones, specially adapted watches, alarm clocks, kitchen and bathroom scales, light detectors, electronic hand held bar code readers and liquid level indicators.
25. Teletypewriters or similar devices required by a person with a disability to make or receive phone calls.
26. Television closed caption decoders (including volume control feature and visual or vibratory signaling device) required by a person with a disability.
27. Water filter, cleaner, or purifier – the expense incurred by a person to cope with or overcome a severe chronic respiratory ailment, or severe chronic immune system degeneration.
28. Word-to-text devices – for a person with a disability that causes moderate to severe impairment in hand functions or visual or hearing impairments) such as some persons with Cerebral Palsy.

## **SERVICES**

Expenditure in this category refers to expenditure incurred and paid for services, required by a person with a physical impairment or disability so that they can function or perform daily activities.

### **Examples:**

1. Deaf-blind intervening services.
2. Lip speaker services.
3. Note-taking services (including real-time captioning).
4. Reading services.
5. Rehabilitative therapy to teach a person to function or perform basic daily activities, for example, how to use a wheel chair, dressing, grooming etc.
6. Sign-language interpretation services used by a person with a hearing impairment.
7. Special education schools for learners with disabilities. Qualifying expenses will include –
  - school assistant or classroom costs; and
  - school fees limited to the amount in excess of the fees that would have been payable if the person attended the closest fee-paying public school not specialising in learners with special educational needs.
8. School not specialising in learners with special educational needs – limited to additional expenses incurred and paid as a result of the disability.
9. Tutoring services used by, 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 that is not related to the person being tutored.

## **PRODUCTS REQUIRED BECAUSE OF INCONTINENCE**

1. Catheters, catheter trays, tubing, or other products required for incontinence management.
2. Colostomy, urostomy and ileostomy products, and associated products and aids.
3. Diapers, disposable briefs, pads, linen and mattress savers for a person who is incontinent due to an illness, injury or affliction.
4. Anal-irrigation kits (bowel management).

## SERVICE ANIMALS

Expenditure in this category refers to expenditure incurred and paid in respect of a service animal required by a person with a disability in order to function or perform daily activities.

### Examples:

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 veterinarian care) of such an animal.

## ALTERATIONS OR MODIFICATIONS TO ASSETS ACQUIRED OR TO BE ACQUIRED

Expenditure in this category refers to expenditure incurred and paid for alterations and/or modifications to assets to make such assets accessible or usable by a person with a physical impairment or disability so that they can function or perform daily activities.

### Examples:

1. Power-operated stairs/lift or guided chairs to be used in a stairway and their installation cost. Driveway access – reasonable amounts paid to alter the driveway of the main residence.
2. Elevators to enable access to different levels of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle.
3. Amounts paid in respect of alterations to a new or existing primary residence to give a person reasonable access, mobility or functioning to or within the home, such as –
  - buying and installing outdoor ramps where stairways impede the person's mobility;
  - enlarging halls and doorways to give the person wheelchair-access to the various rooms of the residence;
  - lowering kitchen or bathroom cabinets to give the person access to them; and
  - bathroom aids to help a person get in or out of a bath or shower or to get on or off a toilet.

**Note:** The cost of acquiring the dwelling does not qualify for the deduction.

4. Vehicles – modifications to the vehicle to permit a person with a disability person to gain access in and out of the vehicle or to drive the vehicle.

**Note:** The cost of acquiring the vehicle will not qualify for a deduction.

5. Security systems – modifications to a security system (for example, alarms) 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 to warn a person with a hearing impairment that the alarm has been activated will qualify.

**Note:** The cost of acquiring and installing the security system itself will not qualify for a deduction.

6. Swimming pools – modifications or alterations to a swimming pool to enable a person with a disability to gain access in and out of the swimming pool, for example, installing rails or a hoist.

**Note:** The construction and installation cost of the swimming pool will not qualify.

**Annexure B – Required information in terms of the proposed prescribed criteria for diagnosis:**

**PART A – Definitions**

For the purposes of section 18(3) of the Act –

1. “**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 medical correction, except where indicated;
2. “**duly registered medical practitioner**”, means a duly registered medical practitioner specially trained to deal with that particular impairment (where applicable).

**PART B – Information required to be furnished by a person with a disability or his or her representative.**

**1. Details of a person with the disability**

- First name(s) and surname
- Income tax reference number – if claiming the deduction himself or herself
- Date of birth and ID number
- Physical and postal address
- Contact details (including email if available)

**2. Details of the person claiming the deduction (if different from above)**

- First name(s) and surname
- Income tax reference number
- Relationship with the person with the disability

**3. Authorisation**

- Authorisation to a 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 the purpose of determining eligibility for claiming medical deductions under section 18(2)(b) of the Income Tax Act.
- Signature, telephone number and date.

**PART C – Information required to be furnished by a duly registered medical practitioner for evaluation purposes of diagnosis**

1. **Preamble** – Your patient must have a moderate to severe limitation which affects his or her ability to function or perform daily activities as a result of a physical, sensory, communication, intellectual or mental impairment. You must assess the following two criteria of your patient’s limitation:

- **Duration** – the limitation must be prolonged or have a prognosis of lasting more than a year.
- **Effect** – the effect of the limitation must be moderate to severe after maximum correction (except where indicated otherwise) and must fall under the following categories:

<b>Categories</b>	<b>Duly registered medical practitioner</b>
Vision	Duly registered medical practitioner trained to use the Snellen chart (e.g. an optometrist or ophthalmologist).
Hearing	Duly registered medical practitioner trained to use the Diagnostic Audiometry test (for example, an ear, nose and throat specialist or audiologist).
Speech	For example, a speech-language pathologist.
Physical	For example, a physiotherapist or occupational therapist.
Intellectual	For example, a psychiatrist or registered psychologist
Mental	For example, a psychiatrist.

**Note:**

The diagnostic criteria in terms of which disabilities will be certified do not necessarily require a medical diagnosis of the cause of the impairment. The diagnostic criteria rather seek to assess the severity of the functional impact of the impairment(s) (which may be caused by medical conditions) on the person’s ability to perform activities of daily living.

**Examples:**

- a) If a person’s sight is equal to or better than 6/18 (0.3) then in terms of the diagnostic criteria the functional impact of the sight impairment will be considered to be mild. On the other hand, if a person’s sight is less than 6/18 (0.3), then in terms of the diagnostic criteria the functional impact of the sight impairment will be considered to be, moderate to severe. The cause of the condition is not an important factor.

For example, a person may suffer from a blinding retinal condition the cause of which is currently unknown. The fact that the cause may be due to an inherited but as yet unidentified faulty gene or due to a viral disease which affected the retina during pregnancy is of little importance. What is important is the extent to which the condition impacts on the person’s visual acuity or visual field, and whether it will last for more than twelve months.

- b) A person with cerebral palsy is able to walk without the aid of a supporting device but walks very slowly due to the concomitant mobility impairment. The person will be regarded as having a disability if the functional impact is moderate to severe.

Once again, the fact that the person was medically diagnosed with the spastic diaplegic form of cerebral palsy is not as important as the functional impact.

- c) A person is medically diagnosed with Spina Bifida, with the expected presentation of urological conditions but, contrary to the usual clinical presentation, this person is able to walk without the aid of a supporting device and an inordinate time to walk is not required.

Such person will not satisfy the requirements of the prescribed diagnostic criteria for physical impairment. Once again, the fact that the person was medically diagnosed with Spina Bifida is not a deciding factor.

## 2. Description of the above categories - where applicable

### 2.1 Vision

It is SARS policy to follow the guidelines specified by the World Health Organisation when determining whether a person is living with a disability for the purposes of section 18(3) of the Income Tax Act. The minimum requirement for a person to be classified as a blind person is as follows:

Criteria	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.

- What is your patient’s visual acuity after correction? **Right eye**    **Left eye**
- What is your patient’s visual field after correction? **Right eye**    **Left eye**

### 2.2 Hearing

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.

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.

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.
- An amplification device includes hearing aids, implantable devices and supporting listen 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.

**2.3 Speech**

A person is regarded to have a moderate to severe communication disability if one or more of the following aspects substantially limits one or more major life activities so that functioning is not age appropriate even after appropriate therapy, medication or support has been provided:

- Speech that is difficult to understand in a quiet setting.
- In ability to meet their communication needs as appropriate for the age through speech (that is, in ability to make oneself understood to familiar and/or non familiar communication partners).
- Can say/speak less than 30 intelligible words.
- Problems in understanding what is said to him/her (that is, receptive language impairment).
- Relies on augmentative or alternative communication, including unaided (sign language or other manual signs) or aided means of communication (ranging from communication boards to speech generating devices) for everyday communication.

**2.4 Physical**

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 only able to walk with the use of supporting devices, for example, Calipers, crutches, walking frames and other such devices;
- is able to walk without the use of supporting 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.

**2.5 Intellectual**

The essential feature of intellectual impairment is significantly sub-average general intellectual functioning that is accompanied by significant limitations 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.



A person will be regarded to be with a moderate to severe intellectual disability in the following instances:

- Moderate intellectual impairment – the range of intellectual functioning is likely to allow for some degree of independence in self-care and acquire adequate communication and functional academic skills with varying degrees of support to live and work in the community.
- Severe intellectual impairment – the range of intellectual functioning is likely to result in partial self-care under close supervision, together with limited self-protection skills in a controlled environment through limited self-care, and requiring constant aid and supervision, to severely restricted sensory and motor functioning.

## 2.6 Mental

With the exclusion of intellectual disability, a person is regarded to be person with a mental disability if he or she has been diagnosed, in terms of accepted diagnostic criteria (Diagnostic and Statistical Manual IV (DSM-IV)) made by a mental healthcare practitioner authorised to make such diagnosis, with a medical condition that disrupt a person's thinking, feeling, mood, observation abilities, thoughts, will power, memory, behaviour, ability to relate to others or daily functioning and this condition substantially limits the performance of major life activities, such a learning, thinking, communicating and sleeping, among others.

## 3. Duration

- Has your patient's limitation lasted, or is expected to last for a continuous period of at least 12 months?
- If yes, has the limitation improved, or is it likely to improve, such that the patient would no longer be moderately to severely impaired?
- If yes, state the year in which the improvement occurred, or may be expected to occur.
- If the answer is no to the first question, is the limitation of a permanent nature?

## 4. Certification

- Check the box that applies to you – the duly registered medical practitioner must specify whether he or she is a General Practitioner, Optometrist, Audiologist etc.
- 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 determine if my patient is eligible for medical deductions in terms of section 18(2)(b) of the Income Tax Act.
- Signature of the duly registered medical practitioner
- Printed full name of the duly registered medical practitioner
- Registration number of the duly registered medical practitioner
- Date
- Telephone
- Physical and postal address