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The prescribed list of expenditure<sup>44</sup> for purposes of disability and physical impairment is set out below:

NATURE OF EXPENSE
<p><b>PERSONAL ATTENDANT CARE EXPENSES</b></p> <p>1. Expenditure that is incurred and paid for purposes of special care, for special services to assist, guide, care for a person with a physical impairment or disability, regardless of the place the services are rendered (for example home, nursing home, retirement home etc.).</p> <p>Examples of expenditure in this category include nursing services, special care for a person with a disability etc.</p> <p>This will include salaries paid to care attendants, agency fees if the care attendant is provided by an agency as well as fees for professional services performed by, for example, nursing homes.</p> <p><b>Examples:</b></p> <ul style="list-style-type: none"><li>• The parents of a child with a disability employ someone <b>primarily</b> 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 <b>primarily</b> to perform housekeeping activities who incidentally assists with the child, the salary paid to such person will not qualify.</li><li>• Actual living-in expenses: Electricity, food and water incurred and paid by the taxpayer for the care attendant. SARS would generally allow the living-in expenses incurred and paid by the taxpayer, if the aggregate amount of such expenses does not exceed 10% of the annual salary payable to a care attendant up to a limit of 50% of the annual domestic worker minimum wage under Area A of the Sectoral Determination for Domestic Workers (currently R18 076.08).</li></ul> <p><b>Exclusions:</b></p> <ul style="list-style-type: none"><li>• The spouse, parent or child is excluded as a care attendant. For example, if the wife is a person with a disability and the husband looks after her, the amount paid to the husband by the wife will not qualify for a deduction.</li><li>• Any living-in expenses for a person with a disability and any other living-in expenses other than food, electricity and water for a care attendant. For example, the taxpayer cannot claim for the space (for example room) used by the person with a disability in the house.</li></ul> <p>2. Training for workers and or parents and related expenditure.</p> <p>Examples of expenditure in this category include special courses, training undergone by</p>

<sup>44</sup> Published 1 March 2012.















