

How to Claim Tax Credits for Disability-related Medical Expenses



Your Tax matters, so does your time.

Do you, your spouse, child, or dependant have a physical disability or impairment? You can claim a tax credit for certain medical expenses when submitting your Income Tax Return (ITR12).

To claim tax credits for disabilityrelated medical expenses, you or your dependant's disability must be confirmed by a registered medical practitioner trained to diagnose the condition. Once the disability has been medically diagnosed, you and the medical practitioner should fill in a "Confirmation of Diagnosis of Disability" form (ITR-DD) before claiming healthcare expenses on your ITR 12.



ITR-DD Validity

An ITR-DD form must be completed by both the individual (or guardian) and the registered medical practitioner who is qualified to diagnose the impairment.

If the disability is temporary (lasting 12 months or less), the ITR-DD will be valid for one year, and you should complete a new ITR-DD for each year of assessment when you make a disability claim.

If the person qualified as a person with a disability for the first time after 1 March 2019, the ITR-DD will be valid for ten years, provided that the disability remains moderate to severe.

Note: do not submit the ITR-DD with your ITR12. Keep the ITR-DD in case SARS asks for it later.



How Does the Income Tax Act Define a Disability?

For tax purposes, a disability means a moderate to severe limitation of any person's ability to function or perform daily activities. This can be because of a physical, sensory, communicative, intellectual, or mental impairment.

SARS will see this limitation as a disability only if it has lasted, or will last, more than a year.

What Are Qualifying Medical Expenses?

You can submit supporting documents to claim for these medical expenses:

- Personal care attendant.
- ✓ Travel and transportation.
- Insurance, maintenance, repairs, and supplies, including batteries, for qualifying goods.
- Cost of prosthetic limbs.
- ✓ Aids and devices such as hearing aids.
- Services such as special-education schools for learners with disabilities.

Note: The list is not exhaustive and there are limitations. Refer to the SARS website for more info...

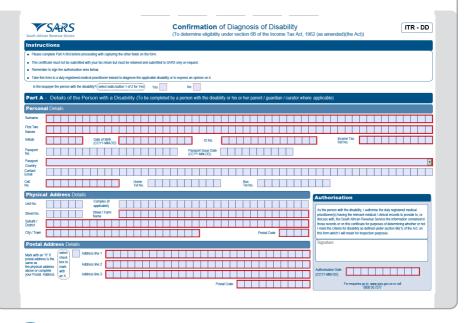






Completing the ITR-DD

- The taxpayer or guardian must complete Part A of the ITR-DD form.
- ✓ Parts B, C, and D of the form must be completed by a duly registered medical practitioner who
 is trained to diagnose the applicable disability or to express an opinion on the disability.





Disability

Claim Your Tax Credit: Medical Aid Section of the ITR12

When you complete the medical aid container on the ITR12, select yes (Y) to confirm that there is a valid disability or physical impairment.

Are you, your spouse or any of your qualifying children a person with a disability? Y \(\circ\) N \(\)

If "Yes', has the disability been confirmed by a duly registered medical practitioner as \(Y \) \(\circ\) prescribed?

Complete the total amount of qualifying physical impairment/disability expenses not paid by your medical aid.

Note: amounts claimed should be in rand.



Keep your proof of payment for such expenses for five years after submitting your return.

Hearing Impairments

If you are hearing-impaired and need assistance, email us at:

_ContactDeaf@sars.gov.za

(Please note the underscore _ in the email address.)