

— MAKE TAX MATTERS YOUR PRIORITY #1

Your Tax matters, so does your time.

How to Claim Tax Credits for Disability-related Medical Expenses



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 disability-related 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.



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

ITR - DD

Instructions

- Please complete Part A first before proceeding with capturing the other facts on the form.
- This certificate must not be submitted with your tax return but must be retained and submitted to SARS only on request.
- 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.

Is the taxpayer the person with the disability? (Select radio button 1 of 2 for Yes) Yes ☐ No ☐

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											
First Two Names											
Initials			Date of Birth (CCYY-MM-DD)			ID No.			Income Tax Ref No.		
Passport No.						Passport Issue Date (CCYY-MM-DD)					
Passport Country											
Contact Email											
Cell No.				Home Tel No.				Bus Tel No.			

Physical Address Details

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

Postal Address Details

Mark with an "X" if postal address is the same as the physical address above or complete your Postal Address	<input type="checkbox"/> Select check box to mark as X	Address line 1		
		Address line 2		
		Address line 3		
		Postal Code		

Authorisation

As the person with the disability, 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 on this form which I will retain for inspection purposes.

Signature

Authorisation Date (CCYY-MM-DD)

For enquiries go to: www.sars.gov.za or call 0800 00 7277



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.

Disability

Are you, your spouse or any of your qualifying children a person with a disability? Y ☐ N ☐

If 'Yes', has the disability been confirmed by a duly registered medical practitioner as prescribed? Y ☐ N ☐

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

Note: amounts claimed should be in rand.

Physical Impairment

R State any qualifying physical impairment... 4022

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.)