



**Specialist Disability Tax Consultants  
In Association with Tichauer & Bloch,**

**Tax information:**

The tax relief available in respect of medical and “disability” related expenditure stems from tax laws and SARS practices that have been amended and changed on a regular basis over the course of the past five years. Disability tax law and the related SARS compliance procedures are complex and it is recommended that you make use of our services as a disability tax law specialist to ensure that you are receiving the maximum tax relief within the confines of the applicable legislation. We recommend that you contact us as a disability tax law specialist who has experience in dealing with these matters with SARS. Many clients have already obtained substantial tax refunds and many more continue to receive tax refunds on a regular basis.

**1. What is the relevance to me as a disabled person in tax terms?**

It is possible that all medical expenses incurred by you could be taken into account for tax purposes, including costs paid for transport and help, subject to limitations.

**2. Who qualifies for this tax relief?**

If you or your son or daughter has a limitation on their ability to perform daily activities and such limitation falls within the definition of a “disability”, as defined for tax purposes, then all your medical and “disability” expenses should be able to be taken into account for tax purposes; subject to limitations. If you or your child’s limitations do not meet the definition of a “disability” it is possible that there may still be tax relief available to you, however, such relief would not be to the same extent.

**3. What is the definition of a “disability”?**

The definition of a “disability” is set out in our Income Tax Act and 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 (i.e. SARS).

”.

**4. If I am disabled does that automatically mean that I fall within the definition set out in accordance with the criteria prescribed by SARS?**

No. SARS have issued a form “Confirmation of Diagnosis of Disability”

**5. What do I need to with the ITR-DD form?**

It needs to be completed by you and a duly qualified medical practitioner

**6. Will my doctor, psychologist, therapist etc. be comfortable completing and signing the relevant sections of the ITR-DD?**

In order for you to have a “disability” as defined in tax law, it is a requirement in our law that the



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form be completed by the appropriate health practitioner. If your practitioner has an issue, or is not sure how to complete the SARS legal form, contact us for further information, or alternatively you can contact Philippa Dissel, a tax law advisor who specializes exclusively in tax matters relating to disabilities, at [info@letusassist.co.za](mailto:info@letusassist.co.za)

**7. Does the form need to be completed for every tax year?**

If your duly registered health care practitioner completes the form and confirms therein that your “disability” is of a permanent nature, then you only need to have the form completed every five years.

**8. What happens if my health care practitioner does not consider the “disability” to be of permanent nature?**

You will need to get the form duly completed every tax year.

**9. What do I do with this tax certificate?**

As noted above, if you obtain the ITR-DD then all your medical and “disability” expenses should be able to be taken into account for tax purposes (subject to limitations), which is likely to include travel, help and other costs. The certificate should, therefore, be used as part of the calculations required to be performed prior to submitting your tax return.

**10. What do travel and help costs have to do with medical expenses?**

Tax law is complex and medical expenses do not only include your medical aid contributions and your share of claims not paid by your medical scheme (you should receive a separate tax certificate from your medical scheme reflecting these figures). Other expense which may be allowable as “medical expenses” include expenses relating to your “disability” as you may require special care and attention.

**11. Could there be other expenses that could also be taken into account for tax purposes as a result of my “disability”?**

Yes, but that would depend entirely on your own facts and circumstances and what expenses you have paid in relation to the “disability”. Specialist tax advice is recommended to ensure that your claim is maximized in accordance with the law and therefore pay less tax. You should contact us at Let us Assist tax law advisors regarding this, or you can contact Philippa Dissel at [info@letusassist.co.za](mailto:info@letusassist.co.za)

**12. What can be done if I did not claim all my medical expenses in previous years?**

If you qualified to receive the applicable tax relief in previous years but you did not take “disability” into account when attending to your tax matters, it is possible that we could be able to re-visit those prior years.

**13. How far back can I go in re-opening previous year’s tax returns?**

This is dependent on your unique circumstances.

**14. How do I go about re-opening previous tax years?**

Specialist tax law advice is recommended and will probably be money well spent as the refunds can be considerable if all claims have not been made for the previous years. If you would like, you

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can contact Philippa Dissel at Let us Assist [info@letusassist.co.za](mailto:info@letusassist.co.za) who specialises in attending to prior year disputes and current year submissions. Let us Assist will review your tax matters free of charge to determine where they can add value to your current or prior tax years.

15. Remember we charge 10% of what you receive as a refund from SARS – with a maximum of R5000 per year. So, if we do not perform, we do not get paid. You can't lose!