



South African Revenue Service

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Dear Taxpayer,

For the Tax Season 2010, SARS has introduced further changes to the submission of income tax returns. One of these changes involves the qualifying process for taxpayers with disabilities to receive certain tax benefits. SARS data reflects that you may previously have claimed for a disability under the Medical Deductions section on your income tax return and in the event that you are still required to claim for a disability, it is important that you are aware of the impact these changes will have on you. These changes will also affect you if your spouse and/or child/children have a disability.

Last year legislation was amended, providing for a more widely accepted definition of disability. A "disability" is now broadly defined to mean a moderate to severe limitation on a person's ability to perform daily activities as a result of a physical, sensory, communication, intellectual or mental impairment lasting more than a year, and confirmed by a duly registered medical practitioner.

The legislative changes are applicable for the 2010 year of assessment and clarify the expenses SARS will allow as a deduction, as well as the qualifying criteria.

At SARS, part of our responsibility lies in ensuring that tax processes are fair and equitable. This includes putting in simple checks in implementing legislative requirements. SARS, therefore, requires that if you qualified as "handicapped" in the past, you reconfirm your disability. The new requirement will ensure that if you receive tax benefits, you still qualify for such benefits on the basis of the new definition.

What should you be aware of as a person with disabilities or if your spouse and/or child/children have a disability?

As a result of this change in legislation an ITR-DD form – Confirmation of diagnosis of disability – has been designed. This form contains criteria for the diagnosis of disability, and is available for download on the Tax Season 2010 page at www.sars.gov.za or from a SARS branch. You may also obtain a list of qualifying physical impairment and disability expenses on the Tax Season 2010 webpage.

Although the list of qualifying expenses is extensive, SARS has ensured that it does not exclude a legitimate expense by identifying broad categories of qualifying expenses and providing examples of expenditure that can be claimed, instead of setting out a comprehensive list of qualifying expenses. The list includes the following broad categories:

- Attendant Care Expenses
- Travel & Related Expenses
- Insurance, Maintenance, Repairs and Supplies
- Artificial Limbs/Organs
- Aids & Other Devices (excluding motor vehicles, security systems, swimming pools and similar assets)
- Services
- Products Required Because of Incontinence
- Service Animals
- Alterations or Modifications to Assets Acquired or to be Acquired.

How do you complete the form?

You will need to complete the ITR-DD form together with a duly registered medical practitioner, and retain it for a period of five years in the event that SARS should require it. The ITR-DD forms part of your supporting documents and must not be submitted with the Income Tax return. Where the disability is of a permanent nature, the confirmation of disability is valid for five years from 1 March of the year in which the medical practitioner signed the form, and for one year for a temporary disability. However, if you qualified as a "handicapped person" prior to 2010 your confirmation is valid for a period of five years from 1 March 2009.

Need assistance?

The SARS team is on hand to assist you with requesting, completing or submitting your return. For more information call the SARS Contact Centre on 0800 00 SARS (7277) or take the supporting documents to the nearest SARS branch and our friendly staff will do it all!

Sincerely,

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE