



ZULULAND Remedial Centre

Reaching Heights through Inclusive Education

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Dear Parents,

As a parent with a learner at an LSEN school, you have the benefit of claiming your school fees back from SARS.

What are the criteria for being considered a person with a disability?

A disability for tax purposes means a *moderate to severe limitation* of any person's ability to function or perform daily activities. This can be as a result of a physical, sensory, communication, intellectual or mental impairment. The **limitation** (and the extent thereof) will only be regarded as a disability if it has lasted, or has a prognosis of lasting, more than a year and it has been diagnosed by a duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion thereon.

What supporting document is required to substantiate the disability?

For tax purposes SARS requires you to retain a completed "[Confirmation of Diagnosis of Disability form](#)" ([ITR-DD form](#)) as supporting evidence of the disability. The [ITR-DD](#) form must be completed as follows:

- Part A of the form must be completed by you;
- 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.

A completed ITR-DD form that has been endorsed by a duly registered medical practitioner will remain valid for:

- 10 years where the disability is of a permanent nature; and
- 1 year where the disability is of a temporary nature.

What expenses can I claim?

SARS prescribes a list of physical impairment or disability expenses which, in addition to other qualifying medical expenses, may be claimed in consequence of any physical impairment or disability suffered by you or any dependant. See www.sars.gov.za – Tax and Disability for list

How do I claim for these benefits?

You can claim the qualifying medical expenses when you submit the income tax return (ITR12) for the relevant year of assessment.

Please ensure that you have an [ITR-DD form](#) that has been completed in full (see above) in order for SARS to consider the deduction of qualifying expenses in respect of the disability. You are not required to submit the [ITR-DD form](#) with your income tax return. SARS will request it in the event of an audit or inspection.

The necessary proof of payment of such expenditure must be retained for a period of five years. (School statement)

Please make use of this benefit as it is to your advantage.

Thank you to all the parents for supporting the school. Please remember that payment of school fees is necessary for smooth management.

Kind regards.

MR D MILLIN
PRINCIPAL