



## CLAIMING SCHOOL FEES AS A DISABILITY EXPENSE – SARS CRITERIA

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

First, SARS form ITR-DD must be completed by you (part A) and a registered medical practitioner qualified to express an opinion on your child's disability. The medical practitioner at Orion (Educational Psychologist) will answer various questions and confirm that your child has a "*moderate to severe*" disability in accordance with the criteria as stated in the ITR-DD for either vision, communication, physical, hearing, intellectual or mental disability. The form only needs to be completed every 5 years for taxpayers who, or whose spouse or child has a permanent disability. The cost for completion of the ITR-DD form by Orion's Educational Psychologist is R1 200.00.

What are the tax benefits for a person with a disability?

A taxpayer who, has or whose spouse or child has a disability in accordance with the criteria set out in the ITR-DD form and confirmed by the medical practitioner, can claim all qualifying out-of-pocket expenses, which include disability related expenses, in full. SARS has prescribed a list of physical improvement or disability expenses. The expense does not automatically qualify as a deduction by mere reason of its listing. An example per SARS listing is:-

- Special Education Schools for learners with disabilities. Qualifying expense will include:-
  - School assistant or classroom costs and
  - School fees limited to the amount in excess of the fees that would have been payable if the person attended the closest fee-paying public school not specialising in learners with special educational needs.
  - A school not specialising in learners with special educational needs – limited to additional expenses incurred and paid as a result of the disability.

The School advises parents to seek expert opinion via a tax consultant.

**Please note:** We may only issue Tax letters to the fee paying parent.

For further information parents may obtain an information booklet from the School or look at the SARS website – [www.sars.gov.za](http://www.sars.gov.za)