

# Physical Impairment or Disability Expenditure Prescribed by the Commissioner

Tshwane, 29 October 2021 – The Commissioner of the South African Revenue Service (SARS) is permitted by law to publish a list of qualifying medical expenditure that is necessarily incurred and paid by a person during a year of assessment as a result of any physical impairment or disability suffered by the person or any dependant of the person (Disability List).

The Disability List was updated after an extended public consultation process and published with effect from 1 March 2020 (“the 2020 Disability List”). From the latter part of 2020, SARS noted public concerns regarding the change in the method of calculating the **qualifying medical expenses relating to school fees**.

It is for this reason, and after much deliberation, that SARS has taken the decision **to revert to the method of calculating the qualifying medical expenses for school fees as set out in the 2012 Disability List**. This change will be effective retrospectively from 1 March 2020. The wording in **Part F, paragraphs 7 & 8** of the revised 2020 Disability List now reads as follows:

7. Special education schools for learners with disabilities. Qualifying expenses 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.
8. Schools not specialising in learners with special educational needs, limited to additional expenses incurred and paid as a result of the disability.

The 2020 Disability List has been amended accordingly and was published on the SARS website on **29 October 2021**. It can be accessed by clicking on this link: <https://www.sars.gov.za/types-of-tax/personal-income-tax/tax-and-disability/>.

Please note that taxpayers who are affected by these changes are those taxpayers whose children living with a disability attend a private special education needs school.

Affected taxpayers who have already submitted a 2021 income tax return are requested to log into their eFiling profile or visit their local SARS branch office (by appointment only) to:

- ‘request for correction’ (RFC); or
- lodge an objection\*.

These options will allow the taxpayer to claim the additional benefit as outlined in the revised 2020 Disability List.

\* Taxpayers **must only** lodge an objection if the RFC option is not available for the 2021 year of assessment.

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