



## **Media statement**

**2 November 2021**

### **Changes to the list of qualifying physical impairment or disability expenses**

#### **Background**

SAICA expressed its concerns in May 2021 in respect of SARS' proposed changes to the list of qualifying physical impairment or disability expenses. The changes proposed removing the tax credit for school fees (and the cost of additional tutoring) paid in respect of learners with disabilities or impairments as they said that school fees are not in consequence of a disability, but in consequence of education.

#### **Changes**

SAICA is delighted that SARS has considered our submission in this regard and has reverted back to the method of calculating the qualifying medical expenses for school fees as set out in the 2012 Disability List. This means that a tax credit can now be claimed for the following, paid in respect of learners with disabilities or impairments as follows:

- Special education schools for learners with disabilities:
  - 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.
- Schools not specialising in learners with special educational needs:
  - School fees limited to additional expenses incurred and paid as a result of the disability.

#### **Effective date**

These changes will be effective retrospectively from 1 March 2020.

#### **How do you claim the additional benefit if you have already submitted your 2021 return?**

- Log into your eFiling profile or visit your local SARS branch office (by appointment only);

- Choose the 'request for correction' (RFC) function under your 2021 return; or
- Lodge an objection\*.

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

### **Where do I find more details on this?**

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/>.

ENDS

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