



ITR-DD FORM

Complete Guide to the SARS Disability Tax Form

The ITR-DD (Income Tax Return – Declaration of Disability) is the official SARS form used to confirm a taxpayer's disability for tax purposes. Completing it correctly is critical — small errors can result in delays, audits, or outright rejection of your disability tax credit claim. This guide walks you through every section, highlights the most common mistakes, and gives you a final checklist to complete before submission.

STEP 1 — Complete All Required Fields in Part A

Part A of the ITR-DD must be **fully completed by the taxpayer** (or their representative). SARS will only generate a **Document Unique Number** once every field in Part A is filled in. Without this number, the form cannot be processed.

Part A requires the following information:

Field	What to enter
Taxpayer name & surname	As it appears on your ID document
ID / Passport number	South African ID number (13 digits) or passport number
Tax reference number	Your SARS income tax number (starts with 0, 1, 2 or 3)
Contact details	Phone number and email address
Nature of disability	Select the appropriate category from the list provided
Details of person with disability	If different from the taxpayer (e.g. a dependent child)

■ **Do not leave any field blank — incomplete forms cannot be submitted to SARS.**

STEP 2 — Use the Correct Medical Practitioner

Not every doctor can sign every disability claim. **The practitioner must be legally qualified to diagnose and confirm the specific condition.** Using the wrong practitioner type is one of the leading causes of SARS rejection.

The table below reflects the qualifying practitioners as specified on **page 3 of the official ITR-DD form:**

Disability / Impairment	Qualifying Practitioner (per ITR-DD p.3)
Any disability	Duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion thereon
Visual impairment	Practitioner trained to use the Snellen chart (e.g. optometrist or ophthalmologist)
Hearing impairment	Practitioner trained to perform a battery of Diagnostic Audiometry tests (e.g. Ear, Nose and Throat Specialist or Audiologist)
Speech impairment	E.g. Speech-Language Pathologist
Physical impairment	E.g. Orthopaedic Surgeon, Neurosurgeon, Physiotherapist or Occupational Therapist
Intellectual / Mental disability	E.g. Psychiatrist or Clinical Psychologist

■ **A general medical practitioner may only sign where they are trained to diagnose the applicable disability. Specialist conditions (vision, hearing, speech, physical, intellectual) require the relevant specialist as listed above.**

STEP 3 — Enter the Correct Date of Determination

The **Date of Determination** is one of the most misunderstood fields on the form. This date must reflect when the patient **first met the functional criteria** for the disability as defined by SARS — it is **not** necessarily the diagnosis date, and it is definitely not the date the form was signed.

✓ **The first date the patient met the functional disability criteria**

✗ **The diagnosis date, form signing date, or date of first consultation**

Why does this matter?

SARS uses this date to determine which tax years the disability credit applies to. If the date is incorrect, you may lose out on legitimate prior-year credits, or the claim may be rejected altogether.

■ **The practitioner — not the patient — must determine and record this date based on clinical assessment, not administrative convenience.**

STEP 4 — Doctor Must Sign and Stamp the Form

Both the **doctor's original signature** and the **official practice stamp** are mandatory. SARS will not accept the form if either is missing. This is the single most common reason for form rejection.

✓ **Original practitioner signature AND official practice stamp**

✗ **Signature only, stamp only, or a photocopy of either**

What counts as a valid stamp?

The practice stamp must include the practitioner's name, practice name, practice number, and contact details. Handwritten information is not a substitute for a formal stamp.

■ **Missing stamps are the single most common reason for SARS ITR-DD rejection. Always verify the stamp is present before submitting.**

STEP 5 — Submit the Form with Your Tax Return

Once the ITR-DD is correctly completed, it must be **submitted to SARS together with your Income Tax Return (ITR12)**. The ITR-DD is not submitted as a standalone document.

Submission options:

Method	How	Notes
eFiling	Upload the completed ITR-DD as a supporting document	Preferred — fastest processing
SARS Branch	Hand deliver a physical copy at any SARS branch	Book an appointment to avoid queues
Tax Practitioner	Your practitioner submits on your behalf	Ensure they have a signed Power of Attorney

Keep a certified copy of the completed ITR-DD for your own records. SARS may request it again during an audit.

COMMON MISTAKES TO AVOID

✗ Wrong date of determination

Using the diagnosis date instead of the date the patient FIRST met the functional disability criteria.

✗ Missing practice stamp

The doctor's stamp is legally required. A signature alone is not sufficient for SARS.

✗ Wrong practitioner type

The practitioner must be qualified for the specific disability. Check ITR-DD p.3 for the correct type.

✗ Incomplete Part A

Leaving any field in Part A blank prevents SARS from generating the Document Unique Number.

✗ Outdated ITR-DD form

Always download the latest version from the SARS website before each submission.

✗ Date of form completion used

The date the form was signed is NOT the Date of Determination — use when criteria were first met.

FINAL CHECKLIST — Before Submitting to SARS

✓	All fields in Part A completed No blank sections — SARS will not generate a Document Unique Number without full completion.
✓	Correct practitioner type used Verify on p.3 of the ITR-DD that the practitioner is qualified for the specific disability type.
✓	Date of Determination is accurate Must reflect the date the patient FIRST met the disability criteria — not the diagnosis or signing date.
✓	Doctor's signature included The form is invalid without the treating practitioner's original signature.
✓	Practice stamp included The official practice stamp is mandatory — missing stamps are the most common SARS rejection reason.
✓	Latest version of the ITR-DD form used Download the current ITR-DD from www.sars.gov.za before each submission.
✓	Form submitted within the assessment year Ensure the form is submitted within the relevant tax year for timeous processing.

■ **Pro Tip:** Have ACG Consult review your completed ITR-DD before submission. A quick pre-check can prevent costly delays and ensure your disability tax credit is processed in the current tax year.

Prepared by ACG Consult | This guide is for informational purposes only and does not constitute tax or legal advice. Always consult a registered tax practitioner for advice specific to your situation.