

SARS Disability Tax Claims

A Detailed Guide to Qualifying Physical Impairment & Disability Expenditure

Section 6B of the Income Tax Act, 1962 | Effective: 1 March 2020

The following is a detailed list of expenses that qualify as physical impairment or disability expenditure under Section 6B of the Income Tax Act, 1962, as prescribed by SARS. The categories below cover personal care, travel, aids and devices, services, home modifications and more. Each expense must be necessarily incurred in direct consequence of the relevant disability or impairment — listing alone does not guarantee eligibility.

A. Personal Care Attendant Expenses

- Salary paid to a person employed solely to care for a person with a disability. Important: the attendant must not perform any general housekeeping duties whatsoever — even partial or occasional housekeeping will disqualify the entire salary claim.
- Living-in expenses for a live-in attendant — deemed at 20% of the national minimum wage per attendant.
- Where multiple live-in attendants alternate days, the limit applies to one attendant only.
- Cost of training a personal care attendant or family member to care for a person with a disability (paid to a registered training provider).
- Accommodation for a personal care attendant during training or business/holiday travel with the person with a disability.
- Accommodation for a family member attending training as described above.

Note: A spouse or the taxpayer's/spouse's parents or grandparents do not qualify as personal care attendants.

B. Travel and Transportation

- Travel expenses to acquire, maintain or repair qualifying goods under this list.
- Travel expenses for the purposes of training a personal care attendant or family member.
- Transportation to a special-needs or mainstream school for a learner with a disability, where no such school exists within a 10 km radius (only km exceeding 10 km may be claimed). See also Section J — Special Needs Schooling for related school fee expenses.
- Transportation to and from a SARS-approved protective workshop for a child with a disability who has no prospect of open-market employment and requires daily care.
- Actual travel costs (air, train, bus, taxi) for a personal care attendant travelling with the person with a disability on business or holiday.

Note: Use the Minister of Finance's prescribed rate per km for private vehicle travel. Travel must be to the nearest available provider. Commuting a care attendant to/from work does not qualify.

C. Insurance, Maintenance, Repairs and Supplies

- Insurance, maintenance, repairs and supplies (including batteries) for any qualifying item on this list.

Note: *The qualifying goods must be specified by name in the insurance policy.*

D. Prosthetics

- Prosthetic limbs, including custom-made limb braces and woven or elasticised stockings.

E. Aids and Other Devices

- 50% of the cost of an air conditioner, heater, fan, or environment control system for a person with a spinal cord injury (paraplegic, quadriplegic or tetraplegic) to prevent hypothermia or hyperthermia.
- Computer devices, related equipment (e.g. trackball) and software for a person with a moderate to severe hand function or visual impairment.
- Cell phone applications for a person with a moderate to severe visual or hearing impairment (excludes the handset itself).
- Software or electronic equipment to convert printed material into text, Braille, or speech — including scanners and Braille printers.
- Converted and alternative-format materials: talking, Braille and large-print textbooks, maps and drawings.
- Protective helmets for persons with epilepsy to prevent injury during seizures.
- Home assistive tools that enable a person with a disability to perform daily tasks (e.g. utensil hand-clips, reaching aids, adhesive bump dots).
- Magnification and image-enhancement devices: optacons, large-screen monitors, magnifiers, CCTV readers, video magnifiers, electronic magnifiers, telescopic spectacles.
- Mobile ramps and tie-downs to assist wheelchair users to enter/exit vehicles or buildings.
- Mobility aids: wheelchairs, wheelchair carriers, crutches and walking frames.
- Bathroom aids to assist a person in or out of a bath/shower or onto/off a toilet.
- Navigation aids: white canes, echolocation devices, and hand-held talking GPS devices (for moderate to severe visual impairment).
- Orthopaedic shoes, boots and inserts (including braces and standard shoes for an unsteady gait when not using aids).
- Page-turning devices for persons with a moderate to severe restriction in arm or hand use.
- Prescription spectacles and contact lenses (to the extent not recovered from a medical scheme).
- Pressure care mattresses and body positioners for persons with a spinal cord injury.
- Signalling devices that emit light instead of sound (e.g. light-emitting doorbells).
- Amplification and loop systems, assistive listening devices and accessories for persons with a hearing impairment.

- Money templates to differentiate denominations of notes and coins.
- Speech-generating devices, communication boards, specialised keyboards and anti-glare/flicker-free screens for persons with a moderate to severe speech impairment — including laryngectomy speaking valves.
- Talking, sound-making and vibrating devices for daily tasks (e.g. talking calculators, adapted watches, shake-awake alarms, talking kitchen scales, liquid level indicators).
- Seizure alert devices: mattress sensor alarms, watch devices, anti-suffocation pillows, seizure alert cameras (excludes standard cameras).
- Teletypewriters or similar devices for moderate to severe hearing impairment.
- Television closed-caption decoders or readers for moderate to severe hearing or visual impairment.
- Word-to-text devices for moderate to severe hand function, visual or hearing impairment (including some Cerebral Palsy-related needs).
- Toilet seats, bath seats, shower seats or commode chairs specially designed for persons with a physical disability.
- Lifts to move persons with physical disabilities.
- Grab rails or hoists to aid a person with a physical disability.
- Stair chairs specifically installed to aid a person with a physical disability.

Note: *The cost of electricity to operate these devices does not qualify.*

F. Services

- Deaf-blind intervening services.
- Lip-speaker services.
- Note-taking and real-time captioning services.
- Reading and navigation services.
- Rehabilitative therapy to teach a person to perform basic daily activities (e.g. how to use a wheelchair, dressing, grooming).
- Sign-language interpretation services.
- Specialised training for a person with a disability for rehabilitation purposes (e.g. coping skills, assistive device training).
- Motor vehicle driving services for a person with a disability.
- Cost of clothing adjustments to ensure ease of dressing.

Note: *Services must be provided by an independent, arm's-length service provider — not a 'connected person' as defined in the Act (unless a spouse or family member is professionally in the business of providing the service). For school fees and schooling-related expenses, see Section J below.*

G. Contenance Products

- Catheters, catheter trays, tubing and associated products.
- Colostomy, urostomy and ileostomy products and associated aids.
- Nappies, disposable briefs, pads, linen and mattress savers for continence management.
- Anal-irrigation kits for bowel management.
- Disposable examination or sterile gloves, washable undergarments and other washable accessories for continence management.

Note: *All continence products must be required as a concomitant to the disability.*

H. Service Animals

- Cost of an animal specifically trained to assist a person with a disability in performing daily functions.
- Ongoing care and maintenance of the animal, including food and veterinary costs.

I. Alterations or Modifications to Assets

- Outdoor ramps to a residence where a stairway impedes a person with a physical disability.
- Enlarging passageways, bathrooms and doorways to provide wheelchair access throughout the residence.
- Lowering kitchen or bathroom cabinets to give a person with a disability access.
- Auxiliary driving controls fitted to a motor vehicle to enable a person with a disability to drive.
- Modifications to a motor vehicle to adapt it for transporting persons with a physical disability.
- ITAC rebate note: If the ITAC rebate was received on an imported modified vehicle, no modification cost may be claimed. Without the rebate, only the ascertainable modification costs qualify.
- Alarm system modifications to make the system accessible to a person with a disability (e.g. visual light alerts instead of sound for a person with a hearing impairment).
- Automating doors and gates for a person with a physical disability.
- A parent's cost to make a school accessible for a child with a physical disability (e.g. building a ramp the school cannot afford) — provided no section 18A donation receipt was issued.

Note: *Residential renovations must not typically increase property value and must not typically be incurred by persons without a moderate to severe mobility impairment. Use materials similar to existing finishes.*

J. Special Needs Schooling

The following school-related expenses qualify as disability expenditure under Section 6B. Note that transportation to school is covered separately under **Section B (Travel and Transportation)** — where the school is more than 10 km from the learner's home, only the kilometres exceeding that radius may be claimed.

- Special education schools for learners with disabilities — qualifying expenses include school assistant/classroom costs and school fees in excess of the fees that would have been payable at the nearest comparable fee-paying public school.
- Mainstream school attendance — additional expenses directly and necessarily incurred as a result of the disability.
- Tutoring services supplementary to primary education for a learning disability or intellectual/mental impairment — must be paid to a person professionally in the business of providing such services.

Note: A school for these purposes means a public or independent school enrolling learners in Grade R through Grade 12.

Disclaimer

This guide is a summary prepared by ACG Consult for general information purposes only and does not constitute tax or legal advice. Expenses must qualify in terms of Section 6B of the Income Tax Act, 1962 and meet SARS requirements. Always consult a qualified tax practitioner for advice specific to your circumstances. Source: SARS List of Qualifying Physical Impairment or Disability Expenditure, revised 29 October 2021.