



## TO THE PARENTS / GUARDIANS OF LEARNERS WITH DISABILITIES

There has been a myriad of changes to Income Tax related Acts, Practice notes and procedures over the last couple of years.

It would be to your benefit to look at the following publications on the SARS website:

- In your Browser, go to [www.SARS.gov.za](http://www.SARS.gov.za)
- On the right hand side of the top black bar there is a Search option
- Type 'Definition of a disabled person' or LAPD-IT in that block

You will find a list of documents that will be of help to you, one of which will be:

LIST OF QUALIFYING PHYSICAL IMPAIRMENT AND DISABILITY EXPENSES UNDER SECTION 18(1)(d) OF THE INCOME TAX ACT AND CRITERIA FOR DIAGNOSIS OF A DISABILITY

### ALTERNATIVE 1 – To calculate and submit your claim yourself

**Take note that only payments made during the period can be claimed.** By example, if your account was charged with therapy for January and February 2017, but payment was only made in March 2017, then that payment will only form part of your 2018 claim.

It is your responsibility to fully understand and follow the law so that you do not claim expenses which are not claimable. This is not always that clear cut and easy.

Here are 2 extracts from that document as examples of what information you need:

#### TRAVEL & OTHER RELATED EXPENSES

Transportation costs specifically incurred in respect of a learner with a disability who attends a specialised school. This is limited to circumstances where the specialised school is not available where the taxpayer lives

#### SERVICES

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.

### ALTERNATIVE 2 – Seek professional help

Contact **Bendels Consulting** - Tax and Disability Specialists. Richard Rogers at

[rogers@bendelsconsulting.co.za](mailto:rogers@bendelsconsulting.co.za) or 082 849 5038

Many of our parents have benefitted from Bendels Consulting current knowledge and expertise.

The College has made no representation, undertaking or suggestion as to which is claimable in terms of the Income Tax Act, and cannot be held responsible for any rejected claims or penalties whatsoever.

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