

# TAX REBATE FOR ADHD TREATMENT EXPENSES

## HOW TO CLAIM

### EXPENSES

This week I was reminded when seeing one of my patients that it is nearing tax time, and I have meant to create some awareness about what parents can legitimately claim.

Have you spend thousands of rand on therapy and consultations for your child with ADHD, extra lessons remedial schooling OT speech therapy and psychological assessments and therapy. These could have spanned over many years.

You probably not aware that there are legitimate deductions that can be claimed from SARS.

I'm not referring to the SARS Severe Acute Respiratory Distress syndrome similar to COVID 19.

Now I'm not a tax expert and I am not a father of Christmas, however, let me tell you about how to go about making a claim. You should discuss this with your accountant. First, you need to know if your child's condition qualifies



**STRESS**

TIME

CONFLICT

TAXATION

SARS

### CRITERIA FOR DISABILITY

What are the criteria for being considered a person with a disability?

If you, your spouse or a dependant has a disability, you are entitled to claim certain qualifying medical expenses in the form of an additional medical expenses tax credit. This will include costs prescribed by SARS and which is in consequence of any physical impairment or disability.

The disability needs to be A disability for tax purposes means a moderate to severe limitation of any person's ability to function or perform daily activities.

### DISABILITY

This can be as a result of a physical, sensory, communication, intellectual or mental impairment. The limitation (and the extent thereof) will only be regarded as a disability if it has lasted or has a prognosis of lasting, more than a year and it has been diagnosed by a duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion thereon.

**33,3%**

**OF THE  
QUALIFYING  
OUT-OF-POCKET  
MEDICAL EXPENSES**

According to the SARS.

### ELIGIBLE

An expense does not automatically qualify as a deduction by mere reason of its listing. In order to be eligible for the tax deduction, the payment must be necessary for the alleviation of the restriction on a person's ability to perform functions of daily living. For example, if a person in a wheelchair who has no visual impairment buys a hand-held GPS, the cost of the hand-held GPS will not qualify as a deduction even though the expense appears on the list. This is because the hand-held GPS is not directly connected to this person's disability. In the case of a person who is visually impaired, the cost of the hand-held GPS may qualify as a deduction.

### WHAT ARE THE TAX BENEFITS?

If you, your spouse or child has a disability

If you, your spouse or child has a disability that has been confirmed by a registered medical practitioner by way of an ITR-DD form, you can claim 33,3% of the qualifying out-of-pocket medical expenses (which includes disability-related costs), paid by you (and not recoverable) during the relevant year of assessment, as well as 33,3% of the fees paid (if any) to a registered medical scheme This applies to any condition that falls into the category of Mental disability.

The form needs to be completed by a medical specialist qualified to assess and complete the forms. Please contact my office for further information and how to get the forms.

I will and place the forms on my website for download.

### SOLUTION

Contact us at [support@drjohnflett.com](mailto:support@drjohnflett.com) or 031 1000 474