



A.G. VAN BRAKEL & ASSOCIATES INC.
CHARTERED ACCOUNTANTS & AUDITORS (S.A.)

Reg. 1999/016368/21

3 Judy Place, Cnr Shannon & Clew Roads, Monument, Krugersdorp

Tel: (011) 955-5112

E-Mail: albertus@vbrakel.co.za

Saica Reg. No. 00246393

P.O. Box 367 Paardekraal 1752

Fax: (011) 955-5112

Website: www.vbrakel.co.za

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This is the **FIRST** edition of our newsletter regarding **CLAIMABLE TAX DEDUCTIONS**. This edition deals specifically with **CLAIMABLE MEDICAL EXPENSES FOR DISABILITIES**.

Please feel free to contact us should you wish to discuss your / your dependant's specific medical condition to see whether you qualify.

You are more than welcome to share this newsletter with your family, friends and colleagues.

OFFICE : (011) 955-5112
WEBSITE : www.vbrakel.co.za
E-MAIL : tax@vbrakel.co.za
FACEBOOK : <https://www.facebook.com/www.vbrakel.co.za>

Yours faithfully,

A.G. VAN BRAKEL
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2017 TAX RETURNS – FILING SEASON NOW OPEN

Today we will look at the Tax deductibility of specific Medical Expenses where the Taxpayer and/or Dependents suffer from a disability as defined in the Income Tax Act.

From experience I can say that this is the one area that Taxpayers neglect and do not claim what they are legally entitled to!

If you, your spouse or your child suffers from a disability, all disability related expenses can be claimed.

DEFINITION OF A DISABILITY

A moderate to severe limitation of a person's ability to function or perform daily activities as a result of physical, sensory, communication, intellectual or mental impairment, if the limitation:

- a) Has lasted, or has a prognosis of lasting more than a year; and
- b) Is diagnosed by a duly registered Medical Practitioner in accordance with criteria prescribed by the Commissioner.

SOME EXAMPLES OF ALLOWABLE DISABILITIES

- 1) **Vision** of less than 6 / 18 or a visual field of less than 10 degrees.
- 2) **Communication restraints.**
- 3) **Physical restraints**, i.e. wheelchair user, use of callipers, crutches, walking frames or similar devices.
- 4) **Mental restraints** such as difficulty with learning, thinking, communicating, sleeping etc. Most children / adults using medication such as Ritalin and Concerta should qualify.
- 5) **Hearing restraints.**
- 6) **Intellectual restraints** where at least two of the following events are present :
 - Communication
 - Home living
 - Interpersonal
 - Use of community resources
 - Self-care
 - Social
 - Skills
 - Self direction.

In general it is applicable to an IQ measurement of below 49.

Please contact us should you have any queries or require further information.

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