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This is the **SECOND** edition of our newsletter regarding **CLAIMABLE TAX DEDUCTIONS**. This edition deals specifically with **ALLOWABLE MEDICAL DISABILITY EXPENSES**.

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.

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Yours faithfully,

A.G. VAN BRAKEL
A.G. VAN BRAKEL & ASSOCIATES INC.

2017 TAX RETURNS – FILING SEASON NOW OPEN

In this follow-up article we will look at the type of additional expenses that a Taxpayer can claim from SARS once recognised by SARS as a person with a disability / physical impairment.

ALLOWABLE MEDICAL EXPENSES ONCE DIAGNOSED WITH A DISABILITY (PART 2)

Qualifying expenses for **physical impairment**, i.e. not as severe as the **defined “disability”**, can be deducted but will, however be subject to the 7,5% limitation, unlike a **confirmed “disability”** where all the expenses are Tax deductible.

Physical impairments will, for example, include :

- Bad eyesight
- Hearing problems
- Paralysis of a portion of the body, and
- Brain dysfunctions such as dyslexia, hyperactivity or lack of concentration.

Herewith a list of “Expenditure” for the purpose of claiming disability or physical impairment expenses

1. Special care expenses, i.e. home, nursing home, retirement home expenses where special care was needed. This will include expenses such as nursing services, care attendants, agency fees, as well as professional services fees.
2. Cost of training workers and parents and related expenditure.
3. Travel and other related expenses incurred due to the disability / physical impairment of the person.
4. Insurance, maintenance and repair costs of special devices, artificial limbs or organs.
5. Prosthetic breasts, limbs or eyes.
6. Elasticised stockings, wigs (due to an abnormal hair loss), false teeth or dentures.
7. Aids and other devices required by the person in order to perform daily activities.
8. Professional services acquired in order to perform daily activities.
9. Cost of all incontinence products.
10. Cost of service animals specifically trained to assist the person, including their care and maintenance.
11. Cost of alternations or modifications to assets acquired.

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

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