



Confirmation of Diagnosis of Disability

(To determine eligibility under section 6B of the Income Tax Act, 1962 (as amended)(the Act))

ITR - DD

Instructions

This certificate must not be submitted with your tax return but must be retained and submitted to SARS only on request.

Complete Part A of this form. Remember to sign the authorisation area below.

Take this form to a duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion on it.

Part A - Details of the Person with a Disability (To be completed by a person with the disability or his or her parent / guardian / curator where applicable)

Personal Details

Surname					Income Tax Ref No.
First Two Names					Home Tel No.
Initials	Date of Birth (CCYYMMDD)	ID No.			Bus Tel No.
Passport No.			Cell No.		Fax No.
Passport Country					
Contact Email					

Physical Details

Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town		Postal Code	

Postal Details

Mark here with an "X" if same as above or complete your Postal Address

Postal Code

Part A - Details of the Person Claiming the Deduction (If different from page 1)

Personal Details

Surname							Income Tax Ref No.
First Two Names							Home Tel No.
Initials	Date of Birth (CCYYMMDD)		ID No.				Bus Tel No.
Passport No.				Cell No.			Fax No.
Passport Country							
Contact Email							
Indicate the person with a disability's relationship to you:							
	Spouse	<input type="checkbox"/>	Child	<input type="checkbox"/>	Other	<input type="checkbox"/>	Specify

Physical Details

Unit No.	Complex (if applicable)				
Street No.	Street / Farm Name				
Suburb / District					
City / Town				Postal Code	

Postal Details

Mark here with an "X" if same as above or complete your Postal Address

Postal Code

Authorisation

As the person with the disability or his or her parent / guardian / curator, I authorise the duly registered medical practitioner(s) having the relevant medical / clinical records to provide to, or discuss with, the South African Revenue Service the information contained in those records or on this certificate for purposes of determining whether or not I meet the criteria for disability as defined under section 6B(1) of the Act.

Signature

Date (CCYYMMDD)

For enquiries go to www.sars.gov.za or call +27 800 00 SARS (7277)

Part B - Diagnostic Criteria (To be completed by a duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion on it)

Notes before completing this section

Your patient must be a person with a disability as defined in Section 6B(1) of the Act. In this section –“**Disability**” means a moderate to severe limitation of any person’s ability to function or perform daily activities as a result of a 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.

“**Moderate to severe limitation**”, in the context of disability means a significant restriction on a person’s ability to function or perform one or more basic daily activities after maximum correction, except where indicated. Maximum correction in this context means appropriate therapy, medication and use of devices. The diagnostic criteria seek to assess the functional impact of the impairment on a person’s ability to perform daily activities and not to diagnose a medical condition.

Please complete the section(s) that apply to your patient.

Please remember to complete and sign Part C of this form.

Medical Practitioner Requirements

Disability	Duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion thereon.
Vision	Practitioner trained to use the Snellen chart (e.g. an optometrist or ophthalmologist).
Hearing	Practitioner trained to perform or conduct a battery of the Diagnostic Audiometry tests. (e.g. an Ear, Nose and Throat Specialist or Audiologist).
Speech	E.g. Speech-Language Pathologist
Physical	E.g. Orthopaedic Surgeon, Neuro Surgeon, Physiotherapist or Occupational Therapist.
Intellectual	E.g. Psychiatrist or Clinical Psychologist
Mental	E.g. Psychiatrist or Clinical Psychologist

Vision

Applicable

It is SARS’s policy, in determining whether a person has a disability for the purposes of section 6B of the Act, to follow the guidelines specified by the World Health Organisation. The minimum requirement for a person to be classified as a person with a disability is as follows:

Disability	Minimum Requirement
Visual Acuity	In the better eye with best possible correction, less than 6/18 (0.3).
Visual Field	10 degrees or less around central fixation.

“6/18” means that what a person with normal vision can read at 18 metres, the person being tested can only read at 6 metres.

“Best possible correction” refers to the position after a person’s vision has been corrected by means of spectacles, contact lenses or intra-ocular (implanted) lenses.

Is your patient’s impairment in accordance with these criteria?

Y N

If Yes, when did your patient for the first time meet these criteria? (CCYYMM)

Communication

Applicable

For purposes of section 6B of the Act, a person is regarded as having a moderate to severe communication disability if he or she has any one or a combination of the following, which even with appropriate therapy, medication and devices, substantially limits (that is, more than inconvenient or bothersome) one or more major life activity below that is age-appropriate:

- Inability to make self understood to familiar communication partners using speech in a quiet setting;
- Inability to make self understood, to familiar and or non-familiar communication partners and to meet communication needs as appropriate for his/her age by using speech, in less than 30 intelligible words;
- Problems in understanding meaningful language by familiar communication partners that lead to substantial difficulty in communicating or
- The need to rely on augmentative or alternative communication (AAC), including unaided (Sign language or other manual signs) or aided means of communication (ranging from communication boards to speech generating devices).

Is your patient’s impairment in accordance with these criteria?

Y N

If Yes, when did your patient for the first time meet these criteria? (CCYYMM)

Part B - Diagnostic Criteria (Continued)

Physical

Applicable

A person is regarded as a person with a disability if his or her impairment is to such an extent that he or she –

- Is unable to walk, for example, wheelchair user;
- Is able to walk only with the use of assistive devices, for example, callipers, crutches, walking frames and other such devices;
- Is able to walk without the use of assistive devices but with a degree of difficulty, for example, persons with Cerebral Palsy, Polio etc (that is, requires inordinate amount of time to walk);
- Is functionally limited in the use of their upper limbs.

Is your patient's impairment in accordance with these criteria?

Y N

If Yes, when did your patient for the first time meet these criteria? (CCYYMM)

Hearing

Applicable

Hearing disability is defined as the functional limitations resulting from a hearing impairment. Hearing impairment is a sensory impairment that will influence verbal communication between speaker and listener.

1. An adult is considered moderately to severely hearing impaired when the hearing loss is described as follows without the use of an amplification device/s:
 - Bilateral hearing loss with a pure tone average equal to or greater than 25 dBHL in each ear.
 - Unilateral hearing loss with pure tone average equal to or greater than 40 dBHL in the affected ear.
2. A child is considered moderately to severely hearing impaired when the hearing loss is described as follows without the use of an amplification device/s:
 - Bilateral hearing loss with a pure tone average greater than 15 dBHL in each ear;
 - Unilateral hearing loss with a pure tone average equal to or greater than 20 dBHL in the affected ear.

Notes:

Hearing impairment is an abnormal or reduced function in hearing resulting from an auditory disorder.
A child is a person between the ages of 0 to 18 years.
Amplification devices include hearing aids, implantable devices and assistive listening devices.
Pure Tone Average (PTA): average of hearing sensitivity thresholds (in decibel hearing level) to pure tone signals at 500 Hz & 1000 Hz, 2000 Hz & 4000 Hz of each ear.
Bilateral hearing loss is a hearing sensitivity loss in both ears.
Unilateral hearing loss is a hearing sensitivity loss in one ear only.

Is your patient's impairment in accordance with these criteria?

Y N

If Yes, when did your patient for the first time meet these criteria? (CCYYMM)

Mental

Applicable

With the exclusion of intellectual disability, a person is regarded to be a person with a mental disability if he or she has been diagnosed, in terms of accepted diagnostic criteria (Diagnostic and Statistical Manual (DSM V)) by a mental health care practitioner authorised to make such diagnosis, with a mental impairment that disrupts daily functioning and this impairment moderately or severely interferes or limits the performance of major life activities, such as learning, thinking, communicating and sleeping, among others.

Notes:

Moderate impairment means a Global Assessment Functioning Score (GAF-Score) between 31 and 60; and Severe impairment means GAF-Score of 30 and below.

Is your patient's impairment in accordance with these criteria?

Y N

If Yes, when did your patient for the first time meet these criteria? (CCYYMM)

Intellectual

Applicable

A person is regarded to be a person with an intellectual disability if he or she has a moderate to severe impairment in intellectual functioning that is accompanied by a significant limitation in adaptive functioning in at least two of the following skill areas:

- Communication
- Self-care
- Home living
- Social/Interpersonal skills
- Use of community resources
- Self-direction
- Functional academic skills, work, leisure, health and safety.

Notes:

Moderate impairment means an Intelligence Quotient (IQ) between 35 and 49; and Severe impairment means IQ of 34 and below.

Is your patient's impairment in accordance with these criteria?

Y N

If Yes, when did your patient for the first time meet these criteria? (CCYYMM)

Part C - Certification (To be completed by a duly registered medical practitioner trained to diagnose the applicable disability or to express an opinion on it)

1. Considering the diagnostic criteria in Part B, do you consider the functional limitations of the applicable disability or disabilities on your patient's ability to perform activities of daily living, to be -

Mild Moderate to Severe

2. If the answer to the above question is 'moderate to severe', describe the functional impact of the impairment(s) on your patient's ability to perform activities of daily living. If more space is required, attach a separate sheet of paper.

3. Has your patient's disability lasted, or is it expected to last for a continuous period of more than 12 months? Yes No

Note:
If the impairment(s) are moderate to severe and has lasted or has a prognosis of lasting more than 12 months, your patient will be regarded as a person with disability as defined in section 6B(1) of the Act.

4. If the answer to question 1 is 'moderate to severe' and the answer to question 3 is Yes, is the disability of a permanent nature? Yes No

Note:
a) If the answer to question 4 is **Yes**, please note:
If your patient qualified as a person with a disability for the first time on or after 1 March 2019, this certificate will be valid for ten (10) years, provided the disability remains moderate to severe.
If your patient qualified as a person with a disability for the first time before 1 March 2019 and if, on 1 March 2019, the person has a valid existing ITR-DD form which expires after this date, that ITR-DD form will be valid for a further period of five (5) years following the date of expiry of that form and it is therefore not necessary to complete a new ITR-DD until date of expiry of that form, provided the disability remains moderate to severe.

b) If the answer to question 4 is **No**, please note:
If your patient qualified as a person with a disability for the first time in the 2020 year of assessment or years of assessment prior to 2020, this certificate will be valid for the period of 1 year from 1 March 2019.

If your patient qualified as a person with a disability for the first time after the 2020 year of assessment, this certificate will be valid for the period of 1 year from 1 March of the year of assessment in which the duly registered medical practitioner signed this form.

5. Considering the above, as a duly registered medical practitioner, I certify that this person is (please select the applicable):
 Person with disability as defined in section 6B(1) of the Act
 Person without a disability

Declaration

As a duly registered medical practitioner, I certify that to the best of my knowledge the information given in Part C of this form is correct and complete and I understand that this information will be used by the South African Revenue Service to determine if my patient is a person with a disability as defined in section 6B(1) of the Act.

Signature

Date of determination (CCYYMMDD) For enquiries go to www.sars.gov.za or call +27 800 00 SARS (7277)

Practice Stamp

Part D - Details of Registered Practitioner

Personal Details

Surname				HPCSA No.
First Two Names				Bus Tel No.
Initials	Date of Birth (CCYYMMDD)		ID No.	Cell No.
Email				
Profession				

(e.g. an Optometrist, Ophthalmologist, Ear, Nose and Throat Specialist, Audiologist, Speech-Language Pathologist, Orthopaedic Surgeon, Neuro Surgeon, Physiotherapist, Occupational Therapist, Psychiatrist, Clinical Psychologist etc.)

Physical Details

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