SARS – Medical Deductions

Changes

Note: If the information pre-populated on your ITR12 does not match the information reflected on your medical scheme tax certificate(s) which you received from your medical scheme, please click on the Refresh Medical Data button to ensure that data from your latest medical scheme tax certificate(s) is populated onto your ITR12 return.

We have introduced a few medical deduction changes to the ITR12 tax return from the 2017 year of assessment onwards. Below is a brief summary on how to complete your medical expenditure on your return:

- If you belong to a medical scheme, SARS will pre-populate the medical scheme name, medical scheme membership number and the number of dependants on your return as per the data received from the third party (i.e. the medical scheme fund).
  - You can reduce the number of dependants on the return but you may not declare more dependants than the number SARS received from the third party. Please contact your medical scheme if this information is incorrect.
- The total medical contribution paid to the medical scheme (by both you and/or your employer) must be completed in the new field added to the return (next to source code 4005) in order for the deduction to be taken into account.
  - Any medical contributions paid via your employer and reflected next to source code 4005 on your IRP5/IT3(a) certificate will not be automatically taken into account during the assessment process.
• If you are a pensioner, please ensure that any medical subsidies from former employers (reflected next to source code 4493 on the IRP5/IT3(a) certificate) are excluded from this amount.

• If you are liable for the family care and support of a family member and have solely paid the contributions towards a registered medical scheme for that financial dependant, the information on the medical tax certificate (i.e. medical scheme name, membership number, number of dependants, contributions paid, claims not recovered from the scheme) must be declared separately in the new section added to the return.

• Qualifying medical expenses actually paid and not claimed from the medical scheme must be declared next to source code 4034 on your return.

  • This refers to qualifying medical expenses paid by you in respect of yourself, your spouse, your qualifying children, any family member who is dependent on you for family care and support and any person who is recognised as a dependant in terms of a medical scheme.

• Qualifying physical impairment expenses paid must be declared next to source code 4022 on your return.

  • This includes qualifying expenses paid by you in respect of yourself, your spouse, your qualifying children, any family member who is dependent on you for family care and support and any person who is recognised as a dependant in terms of a medical scheme.

• Qualifying disability expenses paid must be declared next to source code 4023 on your return.

  • This includes qualifying expenses paid by you in respect of yourself, your spouse and your qualifying children. Disability expenses for any family member who is dependent on you for family care and support is excluded.
Please ensure that you have proof of payment for all expenses claimed, including claims not recovered from the medical scheme and medical contributions paid on behalf of financial dependants