



**Instructions**

- This certificate must not be submitted with your tax return but must be retained and only submitted to SARS on request.
- Complete Part A of this form. Remember to sign the authorisation area below.
- Take this form to a duly qualified medical practitioner (a person required to register with the Health Professional Council of South Africa) specially trained to deal with the applicable disability to complete Parts B and C.

**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)

PRSIF01

**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.						Passport Country (e.g. South Africa = ZAF)			Cell No.					Fax No.						
Contact Email																				

**Physical Address**

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

**Postal Address**

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

															Postal Code				

**Personal Details**

Surname

First Two Names

Initials  Date of Birth (CCYYMMDD)  ID No.

Passport No.  Passport Country (e.g. South Africa = ZAF)  Cell No.

Contact Email

Income Tax Ref No.

Home Tel No.

Bus Tel No.

Fax No.

Indicate the person with a disability's relationship to you. Spouse  Child  Other  Specify

**Physical Address**

Unit No.  Complex (if applicable)

Street No.  Street / Name of Farm

Suburb / District

City / Town  Postal Code

**Postal Address**

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 the purpose of determining eligibility for claiming medical deductions under section 18(2)(b) of the Income Tax Act, 1962.

Signature

Date (CCYYMMDD)

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call +27 800 00 SARS (7277)

**Notes before completing this section**

- Your patient must be a person with a disability as defined in section 18(3) of the Income Tax Act. In this section – **“Disability”** means a moderate to severe limitation of a person’s ability to function or perform daily activities as a result of a physical, sensory, communication, intellectual or mental impairment, if—
  - (a) the limitation 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 the diagnosis of a medical condition.
- Please complete the section(s) that apply to your patient.
- Please remember to complete and sign Part C of this form.

Disability	Duly registered medical practitioner (“practitioner”) specially trained to deal with the applicable disability
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 18(3) of the Income Tax Act, to follow the guidelines specified by the World Health Organisation. The minimum requirement for a person to be classified as a blind person is as follows:

Criteria	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)

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**Communication**

Applicable

For purposes of section 18(3) of the Income Tax 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)

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**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 only able to walk 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) 

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**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 IV-TR (DSM-IV-TR)) 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) 

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**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) 

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**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) 

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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 18(3) of the Income Tax 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

- Notes:**
- 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 in the 2010 year of assessment or years of assessment prior to 2010, this certificate will be valid for the period of 5 years from 1 March 2009.
    - If your patient qualified as a person with a disability for the first time after the 2010 year of assessment, this certificate will be valid for the period of 5 years from 1 March of the year of assessment in which the duly registered medical practitioner signed this form.
  - 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 2010 year of assessment or years of assessment prior to 2010, this certificate will be valid for the period of 1 year from 1 March 2009.
    - If your patient qualified as a person with a disability for the first time after the 2010 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: Person with a disability  Person without a disability

**Note:** Please select the applicable

**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 eligible for medical deductions in terms of section 18(2)(b) of the Income Tax Act, 1962.

Signature

Date (CCYYMMDD)

Date of determination (CCYYMMDD)

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

Practice Stamp

Personal Details

Surname

First Two Names

Initials  Date of Birth (CCYYMMDD)  ID No.

HPCSA No.

Bus Tel 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.)

Business Address

Unit No.  Complex (if applicable)

Street No.  Street / Name of Farm

Suburb / District

City / Town  Postal Code

Postal Address

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

Postal Code