

Pretoria Preparatory School

Non-Profit Company NPO Ref No 001-666 EMIS No 212068 / UMALUSI No 17 SCH01 00280 Company Reg no 1980/002975/08

SPECIALISING IN REMEDIAL EDUCATION

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<u>CLAIMING REBATE OF SCHOOL FEES FROM SARS – CONFIRMATION OF DIAGNOSIS OF DISABILITY –</u> <u>FORM ITR-DD</u>

As Pretoria Preparatory School is registered as a remedial school with SARS, it is possible for the parents of learners at PPS to claim back costs such as the school fees, prescribed medication and travel costs. In order to do so, a Form ITR-DD needs to be completed by a duly registered practitioner.

Please obtain the form off the SARS website, complete as much information on the form as is possible, and request your medical practitioner reviewing the learner's condition annually to complete the form. This form is valid for ten years if the medical practitioner completes it as a permanent disability, otherwise the form needs to be completed annually.

A tax certificate is available on request from the Bursar. Please contact the Bursar by emailing <u>accounts@pretoriaprep.co.za</u> to ask for the tax certificate. We would suggest this would be done from March.

On the income tax form, the person claiming the disability would complete the medical expenditure section stating that there is a person with a medical disability and completing the blocks that open up. SARS will then treat the medical expenditure differently and the SARS Medical Tax Rebate will be calculated in a much more favourable way.

PPS school fees are compared to a public school in your area. The difference is the expense that can be claimed.

When completing the tax form please note that should you wish to claim travel costs you would need to maintain an extremely detailed logbook as well as keeping the proof of the expenses of the vehicle, eg fuel, repairs & maintenance, insurance, etc. The kilometres travelled daily would be the distance from the nearest public school to the child's residence, to PPS and back again.

SARS will always do a verification on the income tax return and although SARS should grant the additional medical tax rebate, Pretoria Preparatory School does not guarantee that SARS will grant the rebate but will assist where possible.