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Income Tax Folio S1-F1-C1, Medical Expense Tax Credit

Series 1: Individuals

Folio 1: Health and Medical

Chapter 1: Medical Expense Tax Credit

Summary

The medical expense tax credit provides tax relief for individuals who have sustained significant medical expenses for themselves or certain of their dependants. The medical expense tax credit is a non-refundable tax credit that is applied to reduce the Part I tax liability of an individual. This Chapter discusses who is eligible to claim the medical expense tax credit, the calculation of the credit, the expenditures that qualify for the credit and the receipting requirements for claiming the credit. Individuals with low incomes who have incurred substantial eligible medical expenses may also be eligible for a refundable tax credit known as the refundable medical expense supplement. This Chapter also briefly discusses the requirements and calculations related to the refundable medical expense supplement. Persons seeking a less technical discussion of the medical expense tax credit are referred to [Guide RC4065, Medical Expenses](#).

The Canada Revenue Agency (CRA) issues income tax folios to provide a summary of technical interpretations and positions regarding certain provisions contained in income tax law. Due to their technical nature, folios are used primarily by tax specialists and other individuals who have an interest in tax matters. While each paragraph in a chapter of a folio may relate to provisions of the law in force at the time it was written (see the [Application](#) section), the information provided is not a substitute for the law. The reader should, therefore, consider the chapter's information in light of the relevant provisions of the law in force for the particular tax year being considered.

The CRA may have published additional guidance and detailed filing instructions on matters discussed in this Chapter. See the CRA's [Forms and publications](#) web page for this information and other topics that may be of interest.

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Discussion and interpretation

Calculating the medical expense tax credit

1.1 An individual may claim a medical expense tax credit for the amount determined by the formula in subsection 118.2(1). Under the formula, the lowest tax rate percentage (15% for years after 2006) is multiplied by the total of two calculated amounts. The first calculated amount relates to medical expenses paid in respect of the individual, the individual's spouse or common-law partner and children under 18 years of age (see ¶1.2 to 1.3). The second calculated amount relates to medical expenses paid in respect of other dependents of the individual (see ¶1.4 to 1.7).

Medical expenses for individual, spouse or common-law partner, and children under 18

1.2 The first calculated amount in the medical expense tax credit formula relates to eligible medical expenses paid by the individual in respect of:

- the individual;
- the individual's spouse or common-law partner;
- a child of the individual who is under 18 years of age at the end of the year; or
- a child of the individual's spouse or common-law partner who is under 18 years of age at the end of the year.

Where an individual has, at the same time, both a spouse and a common-law partner, the individual can claim either the eligible medical expenses in respect of their spouse, or the eligible medical expenses in respect of their common-law partner, but not both.

1.3 Under the first calculated amount in the medical expense tax credit formula, an individual may claim the amount by which the eligible medical expenses in respect of the above listed people exceeds the lesser of the following two amounts:

- a fixed amount; and
- 3% of the individual's net income for the year.

The fixed amount is indexed annually in accordance with subsection 117.1(1). See the [Medical expense tax credit \(3% of net income ceiling\)](#) amount on the CRA's indexation chart.

Medical expenses for dependants

1.4 The second calculated amount in the medical expense tax credit formula relates to eligible medical expenses paid by the individual in respect of a person who is a **dependant** of the individual. For this purpose, a **dependant** of an individual for a particular tax year is defined in subsection 118(6) to be a person who is:

- a child, grandchild, parent, grandparent, brother, sister, uncle, aunt, niece or nephew of the individual or of the individual's spouse or common-law partner;
- dependent on the individual for support at some time in the year; and
- a resident of Canada at some time in the year. (This residence requirement does not apply if the person is the child or grandchild of the individual or of the individual's spouse or common-law partner.)

1.5 Children of the individual or of the individual's spouse or common-law partner, who are under 18 years of age at the end of the year, are not considered dependants for this purpose because their eligible medical expenses are included under the first calculated amount of the medical expense tax credit formula as discussed at ¶1.2 and ¶1.3.

1.6 Whether a person is dependent upon the individual for support, for purposes of the definition, is a question of fact. In general terms, support involves the provision of the basic necessities of life such as food, shelter and clothing, on a regular and consistent basis. This support may be given voluntarily or pursuant to a legal commitment. Where the person has income during the year, it would have to be shown that this income was insufficient to meet their basic needs and that they had to rely on the support provided by the individual.

1.7 The amount that an individual may claim in respect of a dependant for a tax year is equal to the amount by which the individual's eligible medical expenses in respect of the dependant exceed the lesser of the following two amounts:

- a fixed amount; and
- 3% of the dependant's net income for the year.

The fixed amount is indexed annually in accordance with subsection 117.1(1). See the [Medical expense tax credit \(3% of net income ceiling\)](#) amount on the CRA's indexation chart.

Conditions for claiming medical expenses

1.8 Throughout this Chapter, references will be made to a **patient** and to an **eligible person with a disability**. Where the term **patient** is used, it refers to the person in respect of whom a medical expense was incurred. An **eligible person with a disability** refers to a person in respect of whom a disability tax credit could be claimed (either by the person with the disability or by some other person for the tax year in which the medical expense was incurred), if the rule in paragraph 118.3(1)(c) did not apply. The rule in paragraph 118.3(1)(c) is discussed at ¶1.35. For more information on determining whether a person qualifies for the disability tax credit, refer to [Income Tax Folio S1-F1-C2, Disability Tax Credit](#).

1.9 There are a number of conditions that must be satisfied for an individual to claim a medical expense tax credit for amounts paid in respect of a patient for a particular tax year:

- a. The medical expenses must be [eligible medical expenses](#) as described in subsection 118.2(2);
- b. The medical expenses must have been paid or deemed to have been paid (see ¶1.15) by either the individual or his or her legal representative;
- c. The medical expenses must have been paid within any 12-month period ending in the calendar year, except where the person in respect of whom the expenses were paid died in the year, in which case the medical expenses must

- have been paid within any 24-month period that includes the date of death (see ¶1.14);
- d. The medical expenses must not have been used in calculating the individual's medical expense tax credit under section 118.2, a disability supports deduction under section 64 (see [Income Tax Folio S1-F1-C3, Disability Supports Deduction](#)) or the refundable medical expense supplement under section 122.51 (see ¶1.148 to 1.153) for a previous year;
 - e. The medical expenses must not have been used in calculating a medical expense tax credit under section 118.2, a disability supports deduction under section 64 or a refundable medical expense supplement under section 122.51 for any other taxpayer for any tax year;
 - f. The medical expenses must be proven by filing supporting receipts (see ¶1.147); and
 - g. In many cases, the medical expenses must not have been reimbursed or be reimbursable (see ¶1.16 to 1.17).

1.10 If a medical expense was incurred in one year on behalf of a spouse or common-law partner, or a dependant, but is not paid until the following year at a time when such person is no longer a spouse or common-law partner, or a dependant of the individual, the expense can nevertheless qualify in the year of payment since the person referred to is only required to have been a spouse or common-law partner, or a dependant, at the time the expense was incurred.

1.11 An individual may claim the medical expenses incurred by their spouse or common-law partner (see ¶1.2) or former spouse or common-law partner (see ¶1.10) regardless of that person's income in the tax year. A receipt in the name of either spouse or common-law partner is considered acceptable evidence of a medical expense of either, and the amount of that expense may be used by either, as agreed between them.

Medical expenses outside Canada

1.12 To be an eligible medical expense, the expense must be paid in respect of the individual, the individual's spouse or common-law partner or a dependant of the individual. As a general rule, however, eligible medical expenses are not restricted to those paid in Canada or for medical services provided in Canada. There are several situations that are exceptions to this general rule. Some of the main exceptions are:

- paragraph 118.2(2)(b.1) in respect of attendant care provides that the attendant care must be provided in Canada;
- paragraph 118.2(2)(b.2) in respect of care in a group home provides that the group home must be located in Canada;
- paragraph 5700(w) of the Regulations, dealing with talking textbooks for use by a patient with a perceptual disability in connection with the patient's enrolment at an educational institution, requires that the educational institution either be in Canada, or be a designated educational institution (as defined in section 118.6 – see [Income Tax Folio S1-F2-C1, Qualifying Student and the Education and Textbook Tax Credits](#)).

1.13 As noted at ¶1.4, an otherwise eligible medical expense in respect of a dependant who is the parent, grandparent, brother, sister, uncle, aunt, niece or nephew of the individual, or of the individual's spouse or common-law partner, may only be claimed where that dependant is a resident of Canada at some time in the year in which the expense was incurred.

Medical expenses paid subsequent to the death of an individual

1.14 If the legal representative of a deceased individual has filed a return for the year of death and has subsequently (but within the time period specified for a deceased individual in ¶1.9(c)), paid additional medical expenses, an adjustment in eligible medical expenses and in the medical expense tax credit will be made, if requested, to reflect such payments.

Requests for adjustments to a return may be sent to the CRA tax centre where the individual's returns are filed.

Medical expenses paid or deemed to have been paid

1.15 A medical expense cannot qualify for the medical expense tax credit unless it has actually been paid or is deemed to have been paid by the individual claiming the credit or his or her legal representative. Any reference throughout this Chapter to the **cost** of a particular medical expense is subject to this rule. Medical expenses paid or provided for by an employer but included in the employee's income are deemed by paragraph 118.2(3)(a) to have been paid by the employee and, therefore, can be claimed by the employee for purposes of the medical expense tax credit, assuming the expenses otherwise qualify. The employee is deemed to have paid such expenses at the time the employer paid or provided them.

Entitlement to reimbursement of medical expenses

1.16 Paragraph 118.2(3)(b) provides that an individual shall not include as an eligible medical expense, any expense to the extent that the individual or certain other persons are entitled to be reimbursed for the expense. There is an exception to this rule to the extent that the amount of the reimbursement is required to be included in computing income and is not deductible in computing taxable income. The rule in paragraph 118.2(3)(b) applies where any of the following persons are entitled to a reimbursement in respect of the medical expense:

- the individual;
- the patient;
- any person related to the individual or the patient; or
- the legal representative of the individual, the patient or any person related to the individual or patient.

1.17 Common examples of reimbursements are amounts received under a Private Health Services Plan (PHSP) (see Interpretation Bulletin IT-339R2 – Meaning of Private Health Services Plan and the web page Private Health Services Plan, for more information on PHSPs), or under a public or private medical, dental or hospitalization plan.

Eligible medical expenses

1.18 Subsection 118.2(2) describes the types of medical expenses that are eligible for the medical expense tax credit. Additional requirements for paragraphs 118.2(2)(m) and (n) are provided in sections 5700 and 5701 of the Regulations, respectively. If a particular expenditure is not described in subsection 118.2(2) (or does not satisfy the additional requirements in sections 5700 or 5701 of the Regulations, where paragraphs 118.2(2)(m) or (n) as applicable, are relevant), the expenditure is not eligible for purposes of claiming a medical expense tax credit, even though the expenditure may have been incurred for medical reasons.

1.18.1 The CRA takes the view that eligible medical expenses include the goods and services/harmonized sales tax (GST/HST) that is added to the cost of certain medical services.

1.19 The meaning of the term **medical practitioner** and the expenditures that are eligible medical expenses for purposes of claiming the medical expense tax credit will be discussed in ¶1.20 to 1.146.2.1.

References to health professionals

1.20 This Chapter uses the terms **medical doctor**, **medical practitioner**, as well as other terms to describe individuals involved in various health professions, in a way that is consistent with the terms found in the Act. Medical practitioner

encompasses a broad range of health professionals, as described in ¶1.21.

1.21 For purposes of the medical expense tax credit as well as the disability tax credit (see [Income Tax Folio S1-F1-C2](#)) and the disability supports deduction (see [Income Tax Folio S1-F1-C3](#)), subsection 118.4(2) provides that a reference to an audiologist, dentist, medical doctor, medical practitioner, nurse, nurse practitioner, occupational therapist, optometrist, pharmacist, physiotherapist, psychologist, or speech-language pathologist is a reference to a person who is authorized to practice as such, according to the following laws:

- a. for a service rendered to an individual, the laws of the jurisdiction in which the service is rendered;
- b. for a certificate issued for an individual, the laws of the jurisdiction in which the individual resides or of a province; and
- c. for a prescription issued to an individual for property to be provided to or for the use of the individual, the laws of the jurisdiction in which the individual resides, of a province or of the jurisdiction in which the prescription is filled.

1.22 In accordance with the decision of the Federal Court of Appeal in [Canada v Couture](#), 2008 FCA 412, 2009 DTC 5040, it is the CRA's view that an individual is authorized by the laws of the jurisdiction to act as a medical practitioner if there is specific legislation that enables, permits or empowers that individual to perform medical services. Generally, such specific legislation would provide for the licensing or certification of the practitioner as well as for the establishment of a governing body (for example, a college or board) with the authority to determine competency, enforce discipline and set basic standards of conduct.

1.23 Medical practitioners authorized to practice in accordance with the above laws can include the following (depending on the applicable province or jurisdiction, as the case may be): chiropractors, dental hygienists, dieticians, midwives, optometrists and naturopaths. The CRA has made available a list of [Authorized medical practitioners by province or territory for the purposes of claiming medical expenses](#).

Fees paid to health professionals

1.24 Under paragraph 118.2(2)(a) an eligible medical expense includes an amount paid to a [medical practitioner](#), dentist or nurse or a public or **licensed private hospital** for medical or dental services provided to the patient.

1.25 A **licensed private hospital** in the context of a facility located inside Canada generally refers to a private hospital licensed under the laws of the province or territory in which it operates. In the context of a facility located outside of Canada, a licensed private hospital is a private hospital licensed under the laws of the jurisdiction in which it operates. An individual claiming medical expense tax credits in respect of amounts paid to a licensed private hospital outside of Canada will need to provide evidence to support this claim in the event the CRA asks for supporting evidence. Therefore, an individual making such a claim should obtain (and retain in their records) full particulars of the licence under which the facility operates, as well as the details of the professional qualifications of the medical staff in attendance and of the medical or remedial care given to the patient to whom the expense relates.

1.26 Medical services are diagnostic, therapeutic or rehabilitative services that are performed by a medical practitioner acting within the scope of his or her professional training. The completion of health and disability forms by a medical practitioner is considered to be ancillary to the provision of medical services and the associated costs may also be claimed as an eligible medical expense under paragraph 118.2(2)(a).

1.27 Payments to medical practitioners are considered eligible medical expenses where they are paid for medical services or procedures that relate to existing illnesses or conditions. In this regard, because payments made for the collection and storage of cord blood are generally for the treatment of illnesses or conditions that may arise in the future, they are not considered to be eligible medical expenses even where the amounts are paid to a medical practitioner.

The requirement that medical services or procedures relate to existing illnesses or conditions does not apply to fertility-related expenses as discussed in ¶1.146.3.

1.28 Payments made to corporations, partnerships, societies and associations for medical services rendered by their employees or partners are eligible medical expenses only where the person who provided the service is a medical practitioner, dentist or nurse authorized to practice in accordance with the laws discussed in ¶1.21(a) to (c), and the service provided was a medical or dental service. For example, fees paid to a weight-loss clinic for therapeutic or rehabilitative treatments for the purpose of treating obesity, or fees paid to a registered charity for physiotherapy treatments are eligible medical expenses only to the extent that the treatments were administered by a medical practitioner acting within the scope of his or her professional training. The fact that the receipt for medical services may be issued by the corporation, partnership, society or association, rather than by the medical professional who provided the service, will not in and of itself result in the expense being disallowed as an eligible medical expense.

1.28.1 Services provided by a medical practitioner who is acting within the scope of their professional training would generally not be considered medical services where the relationship between the practitioner and the service recipient is a teacher/student relationship rather than that of medical practitioner/patient.

1.29 The cost of membership fees or access fees paid to a private medical clinic, where additional fees must be paid when medical services are actually provided, is not an eligible medical expense as it is not considered to be for medical services. However, an amount paid to a medical clinic that can reasonably be considered a prepayment of services that are to be provided over the course of the year and are actually provided in that year (block fees) will generally be an eligible medical expense.

1.30 Where an amount has been paid to a medical practitioner, dentist or nurse or to a public or private licensed hospital for a medical or dental service that was provided purely for cosmetic purposes, the amount may not be an eligible medical expense even though it meets the conditions in paragraph 118.2(2)(a). See ¶1.143 to 1.146 for more information on the disallowance of medical expenses incurred for purely cosmetic purposes.

Fees paid for virtual medical services

1.30.1 In order to qualify as an eligible medical expense, fees paid for virtual medical services provided to a patient must be for services rendered by a person who is authorized to practice as a medical practitioner in the jurisdiction where the service is rendered (see ¶1.21(a)).

1.30.2 It is a question of fact whether a virtual medical service is rendered at the location of the medical practitioner, the location of the patient, or both. This may be particularly relevant if the medical practitioner and the patient are in different jurisdictions. Many governing bodies regulate virtual medical services performed within their jurisdiction. This can include licensing requirements for professionals performing virtual medical services within their jurisdiction, licensing requirements for professionals in their jurisdiction performing virtual medical services for a patient in another

jurisdiction, licensing requirements for professionals performing virtual medical services from outside their jurisdiction for an individual within their jurisdiction, and so on. Each of these requirements must be considered before a determination can be made.

Cost of attendant care and care in certain types of facilities

General

1.31 Under paragraphs 118.2(2)(b) through (e), eligible medical expenses may include costs paid for attendant care or care in certain types of facilities (for example, nursing homes, group homes, schools, institutions).

1.32 Attendant care is care provided by an attendant who performs those personal tasks which a patient is unable to do for him or herself. Depending on the situation, such tasks could include meal preparation, maid and cleaning services, transportation, and personal services such as banking and shopping. Attendant care would also include providing companionship to a patient. However, if a person is employed as a single service provider, such as a provider of only maid and cleaning services, or a provider of only transportation services, the provision of such service would not be viewed as attendant care. Where the expression **one full-time attendant** is used, it is not intended to mean one attendant only looking after the patient on a continuous basis but rather several attendants could be utilized over a specific period of time so long as there is only one attendant for any given period of time.

1.33 A nursing home is generally considered to be an establishment that provides full-time maintenance or nursing home care for patients who are unable to care for themselves. While a particular place need not be a licensed nursing home, it must have the equivalent features and characteristics of a nursing home. For example, a nursing home is normally a facility of a public character which offers 24-hour nursing care to patients who are not related to the facility owner/operator. The use of the expression **full-time care in a nursing home** is not intended to place a requirement of a minimum time spent caring for a patient but rather implies the constant care and attendance required by the patient by reason of an injury, illness or disability of the patient. The CRA is generally of the view that a retirement home does not provide the care required to be classified as a nursing home.

In the case of a facility that provides multiple levels of care, the facility would be considered a nursing home **only in respect of the portion** of the facility that provides regular nursing care of the type provided by a nursing home.

1.34 Paragraphs 118.2(2)(b), (b.1) and (b.2) only apply in respect of the costs of caring for an eligible person with a disability. However, paragraphs 118.2(2)(c), (d) and (e) apply in respect of the costs of caring for a patient regardless of whether the patient is an eligible person with a disability.

1.35 Where the costs of care relate to an eligible person with a disability, paragraph 118.3(1)(c) must be considered. Under paragraph 118.3(1)(c), where an amount in respect of **remuneration for attendant care** or for **care in a nursing home** is claimed as an eligible medical expense in respect of an eligible person with a disability for a tax year, no taxpayer may claim the disability tax credit in respect of that person for that tax year. Paragraph 118.3(1)(c) does provide an exception where remuneration for attendant care is being claimed as an eligible medical expense under paragraph 118.2(2)(b.1). Paragraph 118.2(2)(b.1), when it applies, limits the amount of a medical expense claim that can be made for remuneration paid for attendant care in respect of an eligible person with a disability. Individuals will need to determine, based on their specific circumstances, whether it is more beneficial to claim the limited amount of attendant care expenses provided under paragraph 118.2(2)(b.1) plus the disability tax credit in respect of an eligible

person with a disability, or to claim the full amount of the cost of attendant care with no claim for the disability tax credit. [Guide RC4065, Medical Expenses](#), provides additional information, including examples, to assist taxpayers in determining which approach is more beneficial to them.

1.36 More detail on the specific requirements relating to claims for eligible medical expenses under paragraphs 118.2(2)(b) through (e) are discussed in ¶1.37 to 1.63.

Full-time attendant care or full-time care in a nursing home

1.37 Under paragraph 118.2(2)(b), eligible medical expenses of an individual for a tax year include remuneration paid for one full-time attendant, or the cost of full-time care in a nursing home, provided that:

- the patient is an eligible person with a disability in the tax year in which the expense is incurred; and
- at the time the remuneration is paid, the full-time attendant is not under 18 years of age nor the individual's spouse or common-law partner.

1.38 As noted at ¶1.35, if a claim for remuneration paid for attendant care or for care in a nursing home is made under paragraph 118.2(2)(b), no disability tax credit may be claimed under section 118.3 in respect of the eligible person with a disability by any taxpayer for that tax year.

1.39 Amounts that are actually paid to an attendant for salary or remuneration as well as the employer's portion of employment insurance premiums, Canada or Quebec Pension Plan contributions, and workers' compensation insurance premiums will qualify as medical expenses under paragraph 118.2(2)(b). Imputed salary or remuneration will not qualify since no actual payment is made.

Limited claim for attendant care

1.40 Paragraph 118.2(2)(b.1) allows an individual to include up to \$10,000 as an eligible medical expense for a tax year, for remuneration paid for attendant care, provided that:

- the patient is an eligible person with a disability in the tax year in which the expense is incurred;
- at the time the remuneration is paid, the attendant is not under 18 years of age nor the individual's spouse or common-law partner;
- the attendant care is provided in Canada;
- no part of the remuneration is claimed by any taxpayer as a child care expense deduction under section 63 (see [Income Tax Folio S1-F3-C1, Child Care Expense Deduction](#)), or by the eligible person with a disability as a disability supports deduction under section 64 (see [Income Tax Folio S1-F1-C3](#)), in any tax year;
- no part of the remuneration is claimed by any taxpayer in any tax year as an eligible medical expense under any of paragraphs 118.2(2)(b), (b.2), (c), (d) or (e); and
- receipts for payments to the attendant are issued by the payee and include, if the payee is an individual, his or her social insurance number.

1.41 The amount that may be claimed by an individual as an eligible medical expense under paragraph 118.2(2)(b.1) for a tax year is the lesser of the amount paid as remuneration for attendant care and \$10,000. The limit under paragraph 118.2(2)(b.1) is increased from \$10,000 to \$20,000 where the individual dies in the year.

1.42 A claim under paragraph 118.2(2)(b.1) will generally be made where the remuneration is paid for part-time attendant care. However, remuneration for full-time attendant care may be claimed under paragraph 118.2(2)(b.1) (subject to the maximum dollar limit and provided the requirements set out in ¶1.40 are otherwise met), so that a disability tax credit may also be claimed for the year in respect of the eligible person with a disability (see ¶1.35 for information on claiming remuneration paid for attendant care or for care in a nursing home and the disability tax credit.)

1.43 Amounts that are actually paid to an attendant for salary or remuneration as well as the employer's portion of employment insurance premiums, Canada or Quebec Pension Plan contributions, and workers' compensation insurance premiums will qualify as medical expenses under paragraph 118.2(2)(b.1). Imputed salary or remuneration will not qualify since no actual payment is made.

Care in a group home

1.44 Under paragraph 118.2(2)(b.2), the eligible medical expenses of an individual include amounts paid as remuneration for care or supervision in a group-home, provided that:

- the patient is an eligible person with a disability in the tax year in which the expense is incurred;
- the group home is located in Canada;
- the group home is maintained and operated exclusively for the benefit of persons who have a severe and prolonged impairment;
- no part of the remuneration is claimed by any taxpayer as a child care expense deduction under section 63 (see Income Tax Folio S1-F3-C1), or by the eligible person with a disability as a disability supports deduction under section 64 (see Income Tax Folio S1-F1-C3), in any tax year;
- no part of the remuneration is claimed by any taxpayer in any tax year as an eligible medical expense under any of paragraphs 118.2(2)(b), (b.1), (c), (d), or (e); and
- receipts for payments are issued by the payee and include, if the payee is an individual, his or her social insurance number.

1.45 Amounts that are actually paid to a group home for remuneration for care or supervision of the patient, including the employer's portion of employment insurance premiums, Canada or Quebec Pension Plan contributions, and workers' compensation insurance premiums, qualify as medical expenses under paragraph 118.2(2)(b.2). Imputed salary or remuneration will not qualify since no actual payment is made.

1.46 Where a patient has received care and supervision in a group home and all of the other conditions set out at ¶1.44 have been met, a disability tax credit may be claimed by an individual in respect of the patient for the year (provided the conditions in section 118.3 are otherwise met), in addition to the medical expense tax credit claim under paragraph 118.2(2)(b.2). However, if the facts indicate that the medical expense tax credit claim was for an amount paid for care in a nursing home, as discussed at ¶1.35, no taxpayer may claim a disability tax credit under section 118.3, in respect of that patient for that tax year.

Care in a self-contained domestic establishment

1.47 Under paragraph 118.2(2)(c), eligible medical expenses can include remuneration paid for one full-time attendant for a patient in a self-contained domestic establishment in which the patient lives, provided the following conditions are met:

- a medical practitioner certifies in writing that, because of mental or physical infirmity, the patient is, and will likely

continue for a prolonged period of indefinite duration to be, dependent on others for personal needs and care and, as a result, requires a full-time attendant;

- at the time the remuneration is paid, the attendant is not the individual's spouse or common-law partner nor is the attendant under 18 years of age; and
- receipts for payments to the attendant must be issued by the payee and include, if the payee is an individual, his or her social insurance number.

1.48 To be an eligible medical expense under paragraph 118.2(2)(c), the remuneration paid for full-time attendant care does not need to be in respect of an eligible person with a disability. However, where an eligible medical expense claim is made under paragraph 118.2(2)(c) for attendant care for an eligible person with a disability, no disability tax credit may be claimed in respect of that person by any taxpayer for that tax year, as discussed at ¶1.35.

1.49 Amounts that are actually paid to an attendant for salary or remuneration as well as the employer's portion of employment insurance premiums, Canada or Quebec Pension Plan contributions, and workers' compensation insurance premiums qualify as medical expenses under paragraph 118.2(2)(c). Imputed salary or remuneration will not qualify since no actual payment is made.

1.50 A medical practitioner may certify the person's mental or physical infirmity in a letter.

Full-time nursing home care due to lack of normal mental capacity

1.51 Under paragraph 118.2(2)(d), the cost of full-time care in a nursing home is an eligible medical expense, provided that a medical practitioner certifies in writing that the patient receiving care in the nursing home is, and in the foreseeable future will continue to be, dependent upon others for personal needs and care due to a lack of normal mental capacity.

1.52 To be eligible to claim a medical expense under paragraph 118.2(2)(d), the patient does not need to qualify for the disability tax credit. Where the patient is an eligible person with a disability, the cost of the nursing home care would generally be claimed under paragraph 118.2(2)(b) (see ¶1.37 to 1.39) or, the cost of the nursing home care that can reasonably be regarded as remuneration paid for attendant care would be claimed under paragraph 118.2(2)(b.1) (see ¶1.40 to 1.43).

1.53 As noted at ¶1.35 above, if the amount of remuneration paid for attendant care or for the cost of care in a nursing home for an eligible person with a disability is claimed as an eligible medical expense for a tax year under any provision other than paragraph 118.2(2)(b.1), no taxpayer may claim a disability tax credit in respect of the person for that tax year.

1.54 Receipts from the nursing home are required to support a claim under paragraph 118.2(2)(d).

1.55 A medical practitioner may certify the patient's lack of normal mental capacity in a letter.

Care in an institution and care and training in a school

1.56 The costs paid for the care or the care and training of a patient at a school, an institution or **another place** will be an eligible medical expense under paragraph 118.2(2)(e), provided that:

- the patient for whom the care or care and training is provided suffers from a physical or mental handicap;
- the patient requires the equipment, facilities or personnel specially provided by that school, institution or other place for the care or the care and training of persons suffering from the handicap suffered by the patient; and
- an **appropriately qualified person** has certified in writing that the physical or mental handicap is the reason that

the patient requires the equipment, facilities, or personnel specially provided by that school, institution or other place, for the care or care and training of persons suffering from the same handicap, as the patient.

1.57 For purposes of paragraph 118.2(2)(e), **another place** may include an out-patient clinic such as a detoxification clinic (see ¶1.62 to 1.63); however, it does not include a recreational facility, such as a residential summer camp, even if it caters to persons with disabilities. An **appropriately qualified person** includes a medical practitioner and may also include the principal of the school or the head of the institution or other place.

1.58 The certification of the patient's need for specialized equipment, facilities or personnel must be specific as to the school, institution or other place which provides the specialized equipment, facilities or personnel. For example, if an appropriately qualified person certifies in writing that a child who is hearing impaired requires the care and training provided by personnel at a particular school, where the personnel are specifically trained to provide care and training to children who are hearing impaired and the facilities are specially provided to meet the needs of children who are hearing impaired, the fees paid to the school would be an eligible medical expense.

1.59 Provided the requirements discussed at ¶1.56 are met, in respect of a patient attending a school, the fees paid to the school would be eligible medical expenses under paragraph 118.2(2)(e), even though some of the fees could be construed as being tuition (see Rannelli v MNR, 91 DTC 816). A school need not limit its enrolment to persons who require specialized care and training but must have the ability to provide the specialized care and training to those patients for whom it is required. Additionally, where the patient's attendance at the school is determined to be beneficial for the patient, but not required, the cost of attendance will not qualify for the medical expense tax credit.

1.60 A facility that primarily functions as a provider of rental accommodations will not be considered a school, institution or other place for purposes of paragraph 118.2(2)(e), merely because it provides incidental medical services to its residents (see Lister v Canada, 2006 FCA 331, 2006 DTC 6721).

1.61 Where the cost of care or care and training in respect of an eligible person with a disability is claimed as an eligible medical expense under paragraph 118.2(2)(e), a claim for the disability tax credit would not generally be denied under paragraph 118.3(1)(c). However, such a claim may be denied if an amount is claimed in respect of nursing home expenses for the person with a disability (see ¶1.35).

1.62 The cost of care or care and training received by a patient who is addicted to drugs or alcohol in a detoxification clinic can also qualify under paragraph 118.2(2)(e) where the conditions discussed in ¶1.56 are met. Fees paid for a stop-smoking course or program are not considered to be eligible medical expenses under paragraph 118.2(2)(e) unless, in an exceptional case, such a course or program is part of a patient's medical treatment that is required because of a serious health deterioration problem and that is both prescribed by and monitored by a medical practitioner.

1.63 There is no requirement that a detoxification clinic be a public or licensed private hospital. While the care need not be full-time, it must be stressed that equipment, facilities and personnel must be specifically provided by the detoxification clinic for the care of persons who have the physical or mental impairment in question and that the other conditions set out in ¶1.56 must be met, for the fees to be eligible medical expenses under paragraph 118.2(2)(e).

Transportation and travel expenses

1.64 An amount paid to transport a patient by ambulance to or from a public or licensed private hospital is an eligible medical expense under paragraph 118.2(2)(f).

1.65 Under paragraph 118.2(2)(g), an amount paid to a person engaged in the business of providing transportation services is an eligible medical expense to the extent that the payment relates to transporting a patient to and from a locality, under the following circumstances:

- the patient travels to a place that is at least **40** kilometres away from the locality where he or she dwells to receive medical services;
- substantially equivalent medical services are unavailable within the patient's locality;
- the patient takes a reasonably direct travel route having regard to the circumstances; and
- it is reasonable, in the circumstances, for the patient to travel to that place for the medical services.

1.66 If a person engaged in the business of providing transportation services is not **readily available**, subsection 118.2(4) instead allows a claim to be made under paragraph 118.2(2)(g), for reasonable expenses incurred for operating a vehicle (see ¶1.72) to transport a patient to and from the locality where the patient dwells to the place where the medical services are normally provided, as long as the requirements set out in ¶1.65 are otherwise fulfilled. For this purpose, the term **vehicle** means any type of conveyance used to transport the patient by land, water or air including a vehicle owned by the individual claiming the expenses, the patient or a family member.

1.67 Whether a person engaged in the business of providing transportation services is **readily available** is a question of fact.

1.68 Travel expenses, other than those described in paragraph 118.2(2)(g), may be eligible medical expenses under paragraph 118.2(2)(h). Paragraph 118.2(2)(h) provides that eligible medical expenses include the cost of such **other reasonable travel expenses** to transport a patient, provided the following conditions are met:

- the patient travels to a place that is at least **80** kilometres away from the locality where he or she dwells to receive medical services;
- substantially equivalent medical services are unavailable within the patient's locality;
- the patient takes a reasonably direct travel route having regard to the circumstances; and
- it is reasonable, in the circumstances, for the patient to travel to that place for the medical services.

1.69 Other reasonable travel expenses (including meals, accommodation and parking), for purposes of paragraph 118.2(2)(h), may be incurred in respect of the patient's travel to the location where the medical services are provided and for the patient's travel home following the completion of the medical services. Additionally, other reasonable travel expenses that are incurred during the time that the patient is receiving medical services will generally be considered eligible medical expenses, provided that it is reasonable in the circumstances for the patient to have remained at the place where they received the medical services.

1.70 If transportation or other reasonable travel expenses incurred in respect of a patient's travel to obtain medical services can be claimed under paragraph 118.2(2)(g) or paragraph 118.2(2)(h), as discussed above, the same kind of expenses for transporting one individual who accompanies the patient may also be claimed as an eligible medical expense, provided that a medical practitioner has certified in writing that the patient is incapable of travelling without the assistance of an attendant.

1.71 Where fees paid to a school are eligible medical expenses under paragraph 118.2(2)(e) (see ¶1.56 to 1.63), the transportation and other reasonable travel costs incurred to transport the patient to the school and the travel costs home from the school at the end of the school year would also qualify as medical expenses, provided the other

conditions of paragraph 118.2(2)(g) or 118.2(2)(h), as applicable, are met. The cost of rental accommodation near the school would not be considered other reasonable travel expenses for purposes of paragraph 118.2(2)(h). The travel costs incurred for visits home would not be considered to be travel to receive medical services and therefore would also not be considered eligible medical expenses.

1.72 Accommodation and parking costs must be supported by receipts. The onus is on the individual claiming the medical expense tax credit to demonstrate that the amounts qualify as medical expenses. For example, the individual may have to show that an amount paid for lodging is necessary as a result of the distance travelled, or the condition of the patient for travel, and not solely for the sake of convenience. The amount of vehicle and meal expenses that may be claimed can be calculated using either the detailed or simplified method. Additional information on receipt requirements and on the calculation of vehicle and meal expenses under the detailed and simplified methods can be found by referring to the web page [Meal and vehicle rates used to calculate travel expenses](#).

Artificial limbs, aids and other devices and equipment

1.73 By virtue of paragraph 118.2(2)(i), eligible medical expenses include the purchase price or, where applicable, the rental charge or the cost of certain other expenses related to the following:

- a. an artificial limb;
- b. [an iron lung](#);
- c. a rocking bed for a patient with poliomyelitis;
- d. [a wheelchair](#). Examples of wheelchairs include tricycle wheelchairs and wheel-mounted geriatric chairs. An electric scooter will only be regarded as a wheelchair if it is acquired in substitution for a conventional wheelchair;
- e. crutches;
- f. a spinal brace (including a spinal support);
- g. [a brace for a limb](#) (including a cast; see also ¶1.122(l));
- h. [an ileostomy or a colostomy pad](#);
- i. a truss for a hernia;
- j. an artificial eye;
- k. [a laryngeal speaking aid](#);
- l. [an aid to hearing](#);
- m. [an artificial kidney machine](#);
- n. phototherapy equipment for the treatment of psoriasis or other skin disorders; and
- o. an oxygen concentrator.

1.74 In addition to the purchase price or rental cost for the devices listed in ¶1.73(a) to (o), certain expenses related to the operation of the devices also qualify as medical expenses under paragraph 118.2(2)(i). Such expenses include electricity or batteries to operate the device, repairs, replacement, maintenance, warranty contracts and supplies.

1.75 The term **iron lung** includes a portable chest respirator that performs the same function in substantially the same manner as the appliance ordinarily thought of as an iron lung. That term is also accepted as including a machine for supplying air (possibly in combination with oxygen or medication) to the lungs under pressure, for therapeutic use.

1.76 The term **wheelchair** is not restricted to the conventional arm-powered or battery-powered wheelchairs but also includes scooters and wheel-mounted geriatric chairs.

1.77 A brace for a limb does not necessarily have to be something of a rigid nature, although at least one of the functions of the brace must be to impart some degree of rigidity to the limb which is being braced. Accordingly, that phrase is considered to include woven or elasticized stockings where these are of a kind that are carefully fitted to measurement or are made to measure. When a brace for a limb is necessarily built into a boot or shoe in order to permit a patient to walk, the brace will be considered to include the boot or shoe.

1.78 The term **ileostomy or colostomy pads** include pouches and adhesives used for the same purpose. The term does not apply to products required because of incontinence which are provided for under paragraph 118.2(2)(i.1).

1.79 A laryngeal speaking aid is an electronic type of instrument that assists a patient to produce speech sounds. An artificial larynx or a similar type of speaking aid for a patient who would otherwise be deprived of an effective speech capability may also qualify for purposes of the medical expense tax credit.

1.80 In addition to the more usual hearing aid devices, an **aid to hearing** includes:

- a device that produces extra-loud audible signals such as a bell, horn or buzzer;
- a device to permit the volume adjustment of telephone equipment above normal levels;
- a bone-conduction telephone receiver; and
- a Cochlear implant, which consists of a series of electrodes surgically placed in the sensory organ of a patient who is profoundly deaf and for whom traditional hearing aids are not feasible.

1.81 When a hearing aid is incorporated into the frame of a pair of eyeglasses, both the hearing aid and the eyeglass frame qualify under paragraph 118.2(2)(i). A listening device that is acquired to alleviate a hearing impairment by eliminating or reducing sound distortions for the purpose of listening to television programs, movies, concerts, business conferences or similar events, is also considered to qualify as an aid to hearing under paragraph 118.2(2)(i).

1.82 Eligible medical expenses relating to an **artificial kidney machine** include the costs of alterations to a home or the upgrading of the home's existing electrical or plumbing systems, provided that these costs are reasonable in the circumstances and are necessary for the installation of the machine. In addition to providing receipts to substantiate such costs, the individual should provide a certificate from the official at the hospital who authorized the installation of the artificial kidney machine stating that such expenditures were required to enable the hospital to install the equipment.

1.83 When an artificial kidney machine is installed at the patient's residence, the following costs, to the extent that they are reasonable, may also be included as eligible medical expenses under paragraph 118.2(2)(i):

- a. repairs, maintenance, and supplies for the machine;
- b. water and electricity to operate the machine (see ¶1.84);
- c. the costs of housing the machine (that is, municipal taxes, insurance, heating, lighting, and maintenance and repairs, but not including capital cost allowance or mortgage interest) or the portion of rent that is attributable to the room where the machine is kept (see ¶1.84 and 1.85); and
- d. the costs of climate controlled storage space where required to store the machine or supplies for the machine.

1.84 If it is not possible to determine the actual amount of one of the costs of operating or housing an artificial kidney machine, as referred to in ¶1.83(b) or (c), it will be necessary to allocate a reasonable proportion of the total amount of that particular cost for the whole home (for example, the total insurance or the total heating cost) in order to determine the portion that is an eligible medical expense pertaining to the artificial kidney machine. However, no portion of a cost should be claimed if that cost cannot reasonably be considered to relate to the operation or housing of the machine.

Thus, for example, a repair expense for another part of the home would not qualify. When an actual cost of operating or housing the machine can be determined, this actual cost must be used when determining the total which qualifies as a medical expense (for example, the amount of municipal taxes attributable to an addition to the home that houses the machine when such an amount can be ascertained from the property tax bill, or the cost of lighting repairs in the room where the machine is kept).

1.85 In determining the portion of rent that qualifies as a medical expense, the amount must be based on actual rent paid and not on the rental value of the room in a home that is owned.

1.86 Necessary and unavoidable costs of transporting supplies for the artificial kidney machine may be included as eligible medical expenses when the supplier will not deliver, as long as the following conditions are met:

- the distance from the patient's residence to the nearest supply depot is at least 40 kilometres;
- the means of transportation is the least expensive available that is suitable in the circumstances; and
- the quantity of supplies obtained is adequate for a reasonable period of time.

Products required because of incontinence

1.87 The cost of diapers, disposable briefs, catheters, catheter trays, tubing, or other products required by a patient because of incontinence caused by illness, injury or affliction are eligible medical expenses under paragraph 118.2(2)(i.1). The reference to other products in paragraph 118.2(2)(i.1) is restricted to the same class of products as diapers, disposable briefs, catheters, catheter trays, and tubing. To the extent that items such as bed clothing, disposable gloves for caregivers, body ointments and baby wipes are generic and not designed for use by incontinent persons, the expenses would not be considered medical expenses under paragraph 118.2(2)(i.1).

1.88 The cost of medical ointments to treat or prevent infection may be an eligible medical expense under subparagraph 118.2(2)(n)(i), provided all the requirements under that provision are met (see [Drugs, medicaments or other preparation or substances](#) for more information).

Vision care

1.89 Under paragraph 118.2(2)(j), amounts paid for eyeglasses, including the cost of both the frames and lenses, and other devices for the treatment or correction of a defect of vision of a patient are eligible medical expenses. The phrase, "other devices for the treatment or correction of a defect of vision" includes contact lenses and prescription swimming goggles for the treatment or correction of a specified vision defect. To be eligible, the item must be prescribed by a [medical practitioner](#) (oculist or ophthalmologist) or an optometrist. Fees paid to a medical practitioner for eye exams and treatments, such as laser eye surgery, are generally considered eligible medical expenses under paragraph 118.2(2)(a) (see ¶1.24).

Oxygen, insulin and injections for pernicious anaemia

1.90 The cost of buying or renting an oxygen tent or other equipment necessary to administer oxygen for medical purposes (including, for example, oxygen face masks, tanks containing oxygen under pressure) is an eligible medical expense under paragraph 118.2(2)(k) if prescribed by a medical practitioner for use by the patient. In addition, this same paragraph provides that the cost of insulin, oxygen, liver extract injectible for pernicious anaemia or vitamin B12 for pernicious anaemia for use by a patient is an eligible medical expense if these treatments are prescribed by a medical practitioner.

1.91 Although insulin substitutes are not covered under paragraph 118.2(2)(k), they are generally considered drugs, medicaments and other preparations or substances, the cost of which is an eligible medical expense under paragraph 118.2(2)(n), provided the requirements under that provision are otherwise met. Furthermore, when a patient with diabetes has to take sugar-content tests using test-tapes or test tablets and a medical practitioner has prescribed this diagnostic procedure, the tapes or tablets qualify as devices or equipment under paragraph 118.2(2)(m) and section 5700 of the Regulations (see [Devices and equipment prescribed by regulation](#)). An amount paid by patients with diabetes for a scale to weigh themselves or their food, or for a mobile “App” that helps them manage their blood glucose level (without actually measuring it), is not an eligible medical expense under any provision of subsection 118.2(2).

Guide and hearing-ear dogs and other animals

1.92 The cost of acquiring an animal on behalf of a patient who is blind or profoundly deaf or has severe autism, severe diabetes, severe epilepsy, severe mental impairment (applicable in respect of expenses incurred after 2017) or a severe and prolonged impairment that markedly restricts the use of the person’s arms or legs, may be an eligible medical expense under paragraph 118.2(2)(l).

1.92.1 The animal must be specially trained to assist the patient in coping with the impairment, and must be provided by a person (or organization) one of whose main purposes is such training of animals. More specifically, in the case of severe mental impairment, the animal must be specially trained to perform specific tasks – other than the provision of emotional support – that assist the patient in coping with the impairment.

1.92.2 The cost of caring for the animal, including food and veterinary care, may also qualify as a medical expense under the same paragraph. For more information on expenses that may be eligible medical expenses under paragraph 118.2(2)(l), please refer to the discussion of [Animals](#) under the list of eligible medical expenses on the web page [Details of medical expenses](#).

Bone marrow or organ transplants

1.93 Reasonable expenses, including legal fees and insurance premiums, paid to locate a compatible bone marrow or organ transplant donor for a patient and to arrange for the transplant, are eligible medical expenses under paragraph 118.2(2)(l.1). Reasonable travel, board and lodging expenses (other than [transportation and travel expenses](#) described in paragraphs 118.2(2)(g) and (h)) paid for the donor and the patient, in respect of the transplant, also qualify under paragraph 118.2(2)(l.1). The same types of expenses paid in respect of the transplant, for a person who accompanies the donor and for a person who accompanies the patient, are also eligible medical expenses. For these purposes, the option of using either the detailed or simplified method is available for calculating meal and vehicle expenses. For information on using the detailed or simplified method of calculating meal and vehicle expenses, please refer to the web page [Meal and vehicle rates used to calculate travel expenses](#).

Alterations to an existing dwelling or construction of a new dwelling

1.94 In the case of a patient who lacks normal physical development or who has a severe and prolonged mobility impairment, eligible medical expenses may include reasonable expenses relating to renovations or alterations to the patient’s dwelling or incremental costs related to the construction of a new principal place of residence for the patient. Renovation and alteration expenses are provided for under paragraph 118.2(2)(l.2). Incremental costs related to the construction of a new dwelling are provided for under paragraph 118.2(2)(l.21). To claim eligible medical expenses under either paragraph 118.2(2)(l.2) or 118.2(2)(l.21), the following conditions must be met:

- the expenses were paid to enable the patient to gain access to their dwelling or be mobile or functional within it;
- the expenses would not typically be expected to increase the value of the dwelling; and
- the expenses would not normally be incurred by persons who have normal physical development or who do not have severe and prolonged mobility impairment.

1.95 Included in this category are reasonable expenses for alterations, renovations or incremental construction costs such as:

- the purchase and installation of outdoor or indoor ramps where stairways impede the patient's mobility;
- the enlarging of halls and doorways to allow the patient access to the various rooms of the dwelling; and
- the lowering of kitchen or bathroom cabinets to allow the patient to be more functional in their dwelling.

Reasonable expenses pertaining to a particular renovation or alteration may include payments to an architect or a contractor.

1.96 The types of renovations or alterations that could be eligible are not restricted to the above examples. Claims under paragraph 118.2(2)(l.2) or 118.2(2)(l.21) will be considered on a case by case basis. It is a question of fact whether an individual or a particular renovation or alteration will qualify under these paragraphs. The onus is on the individual to prove that the conditions of either of these paragraphs have been met.

1.97 Examples of common renovation or construction expenses that would generally not be considered eligible medical expenses, because they would be expected to increase the value of the dwelling or because they would normally be incurred by persons who have normal physical development or who do not have a severe and prolonged mobility impairment, include:

- hardwood flooring;
- hot tubs; and
- pools.

1.98 Paragraph 118.2(2)(l.21) uses the term **incremental costs** to identify the above-average costs in construction of a new dwelling. For example, where a house is being constructed to enable a patient with a mobility impairment to be more functional in their dwelling and doorways are made larger than they would be where the home was being built for a person who did not have a mobility impairment, the cost of a wider doorway in excess of the cost of a standard doorway would be considered an incremental cost.

1.99 The credit under paragraph 118.2(2)(l.2) applies to renovations or alterations made to the **dwelling of the patient** (either owned or rented) and the credit under paragraph 118.2(2)(l.21) applies to the construction of **the patient's principal place of residence**. It is a question of fact whether any particular dwelling is the dwelling of the patient or the patient's principal place of residence, but the CRA would not generally consider the dwelling of a patient's parents to be a dwelling of the patient or the patient's principal place of residence, for purposes of this provision, where the patient has year round use of his or her own apartment or house.

1.100 The renovation, alteration or construction costs that may be included in eligible medical expenses must be reduced by any related rebates, such as those for GST/HST.

Rehabilitative therapy

1.101 The amount paid for reasonable expenses relating to rehabilitative therapy, including training in lip reading or sign language, incurred to adjust for hearing or speech loss, is an eligible medical expense under paragraph 118.2(2)(l.3).

Sign language services

1.102 The cost of sign language interpretation services or real-time captioning services for a patient who has a speech or hearing impairment are eligible medical expenses under paragraph 118.2(2)(l.4), provided the payment is made to a person in the business of providing such services.

Note-taking services

1.103 The amount paid for note-taking services for a patient who has a mental or physical impairment is an eligible medical expense under paragraph 118.2(2)(l.41), provided the payment is made to a person in the business of providing such services and a medical practitioner has certified in writing that the patient requires such services because of their mental or physical impairment.

Voice recognition software

1.104 Under paragraph 118.2(2)(l.42), the cost of voice recognition software, acquired for use by a patient who has a physical impairment, is an eligible medical expense, provided the patient has been certified in writing by a medical practitioner to be a person who requires such services because of the physical impairment.

Reading services

1.105 An amount paid for reading services for a patient who is blind or who has a severe learning disability is an eligible medical expense under paragraph 118.2(2)(l.43), provided the payment is made to a person in the business of providing such services and the patient has been certified in writing by a medical practitioner to be a person who requires such services because of the impairment.

Deaf-blind intervening services

1.106 Paragraph 118.2(2)(l.44) provides that amounts paid for blind-deaf intervening services for a patient who is blind and profoundly deaf are eligible medical expenses if the payment is made to a person in the business of providing such services.

Moving expenses

1.107 Under paragraph 118.2(2)(l.5), eligible medical expenses include reasonable moving expenses, up to a maximum of \$2,000, to move a patient who lacks normal physical development or has a severe and prolonged mobility impairment, to a dwelling that is more accessible by the patient or in which the patient is more mobile or functional. Moving expenses are defined in subsection 62(3) and are explained in [Income Tax Folio S1-F3-C4, Moving Expenses](#).

Driveway alterations

1.108 In the case of a patient who has a severe and prolonged mobility impairment, paragraph 118.2(2)(l.6) provides that reasonable expenses relating to alterations to a driveway at the patient's principal place of residence to facilitate access to a bus can be claimed as medical expenses. Reasonable expenses relating to alterations to the driveway would also qualify under this provision if they facilitate access to whatever mode of transportation, bus or otherwise, that is ordinarily used by the patient.

Van for wheelchair

1.109 Under paragraph 118.2(2)(l.7), a portion of the amount paid to acquire a van for use in transporting a patient who requires the use of a wheelchair may be an eligible medical expense. To be eligible, the van must be adapted, at the time it is acquired or within six months after the time it is acquired, for the transportation of a patient who requires a wheelchair.

1.110 The cost of the adaptations, to the extent that it is an eligible medical expense under paragraph 118.2(2)(m) (see ¶1.118), is to be claimed under paragraph 118.2(2)(m), and is excluded from the cost of the van for the purposes of determining the amount of the eligible medical expense under paragraph 118.2(2)(l.7). The maximum amount which may be claimed in respect of the van is the lesser of:

- \$5,000; and
- 20% of the amount paid for the van (excluding any amount included in the purchase price that was for a device or equipment that can be claimed as an eligible medical expense under paragraph 118.2(2)(m)).

1.111 If a van that has been owned for more than six months is subsequently adapted for the transportation of a patient who requires a wheelchair, no amount may be claimed under paragraph 118.2(2)(l.7) in respect of the cost of the van. However, the cost of the adaptations to the van may be claimed as eligible medical expenses under paragraph 118.2(2)(m), provided the adaptations meet the requirements in that provision.

1.112 As discussed in ¶1.121, the cost of repairs and maintenance related to devices and equipment, the cost of which qualifies as a medical expense under paragraph 118.2(2)(m), is generally a qualifying medical expense as well. However, the cost of general repairs and maintenance for the van that was adapted for use by a patient in a wheelchair would not be an eligible medical expense. Only the repair and maintenance costs associated with the devices or equipment added to the van to make it accessible or functional for the patient would be eligible medical expenses and then, only if the costs of the devices or equipment themselves qualified as medical expenses under paragraph 118.2(2)(m).

Caretaker training

1.113 Under paragraph 118.2(2)(l.8), reasonable expenses paid to train the individual, or a person related to the individual, to care for a patient with a mental or physical infirmity, are eligible medical expenses, provided that the patient with a mental or physical infirmity is:

- related to the individual; and
- is either a member of the individual's household or is dependent on the individual for support.

1.114 The amounts paid are not eligible medical expenses where the person paid to provide the training is the individual's spouse or common-law partner, or under 18 years of age at the time the payment is made.

Therapy for eligible person with a disability

1.115 An amount paid as remuneration for therapy may be an eligible medical expense under paragraph 118.2(2)(l.9) where the therapy was provided to the patient because of the patient's severe and prolonged impairment. The remuneration paid will be an eligible medical expense only where the following conditions are satisfied:

- the patient is an eligible person with a disability for the year in which the remuneration is paid;
- the therapy is prescribed by, and administered under the general supervision of, a medical doctor, a nurse practitioner or a psychologist in the case of a mental impairment, or a medical doctor, a nurse practitioner or an

- occupational therapist in the case of a physical impairment;
- at the time the remuneration is paid, the payee is neither the individual's spouse or common-law partner nor an individual who is under 18 years of age; and
- the receipts filed with the Minister to prove payment of the remuneration must be issued by the payee and contain, where the payee is an individual, the payee's social insurance number.

Where the medical practitioner is a nurse practitioner, the remuneration paid must be in respect of expenses incurred after September 7, 2017.

1.116 The requirement that the therapy be administered under the general supervision of a medical doctor, nurse practitioner, psychologist or occupational therapist is not considered to be met where the medical practitioner is merely monitoring a patient who is undergoing therapy.

Tutoring services

1.117 Paragraph 118.2(2)(l.91) provides that eligible medical expenses may include amounts paid as remuneration for tutoring services provided to a patient where the following conditions are satisfied:

- the tutoring is supplementary to the primary education of the patient;
- the patient has a learning disability or a mental impairment;
- a medical practitioner has certified in writing that the patient requires the tutoring services because of that disability or impairment; and
- the payment must be made to a person ordinarily engaged in the business of providing tutoring services to persons who are not related to the payee.

Individualized therapy plan

1.117.1 Under paragraph 118.2(2)(l.92), eligible medical expenses of an individual may include remuneration paid for the design of an individualized therapy plan for an individual with a severe and prolonged mental or physical impairment, who is an eligible person with a disability. Such remuneration is eligible for the medical expense tax credit if:

- an individualized therapy plan is required to access public funding for specialized therapy, or, the individualized therapy plan is prescribed by:
 - a medical doctor, a nurse practitioner or an occupational therapist in the case of a physical impairment; or
 - a medical doctor, a nurse practitioner or psychologist in the case of a mental impairment;
- the therapy set out in the plan is prescribed by and, if undertaken, administered under the general supervision of:
 - a medical doctor, a nurse practitioner or an occupational therapist in the case of a physical impairment; or
 - a medical doctor, a nurse practitioner or psychologist in the case of a mental impairment; and
- the amounts are paid to persons ordinarily engaged in the business of providing such services to unrelated individuals.

Where the medical practitioner is a nurse practitioner, the remuneration paid must be in respect of expenses incurred after September 7, 2017.

Devices and equipment prescribed by regulation

1.118 Under paragraph 118.2(2)(m), eligible medical expenses include amounts paid for devices or equipment for use by the patient, where the device or equipment:

- is specified by section 5700 of the Regulations;
- is prescribed by a medical practitioner;
- is not described in any other paragraphs of subsection 118.2(2); and
- meets such conditions described in section 5700 of the Regulations, as are applicable to its use or the reason for its acquisition.

1.119 The device or equipment does not need to be purchased new in order to be eligible for the credit. Whether purchased new or used, the amount that may be claimed is the amount actually paid to acquire the device, up to any maximum amount specified in the Regulation.

1.120 Where the Regulations prescribe an amount that may be claimed in respect of a particular device or equipment, the amount that is eligible for the medical expense tax credit under paragraph 118.2(2)(m) is the lesser of the amount paid for the device and the amount prescribed by regulation.

1.121 Reasonable servicing and repair costs related to devices and equipment listed in section 5700 of the Regulations are also generally considered to be eligible medical expenses.

1.122 The devices and equipment specified in the various paragraphs of section 5700 of the Regulations are described below:

- a) A wig that is made to order for a patient who has suffered abnormal hair loss owing to disease, medical treatment or accident (paragraph 5700(a)).
- b) A needle or syringe designed to be used for the purpose of giving an injection (paragraph 5700(b)). Examples include insulin pens (reusable or disposable).
- c) A device or equipment, including a replacement part, designed exclusively for use by a patient suffering from a severe chronic respiratory ailment or a severe chronic immune system dysregulation (paragraph 5700(c)). For example, a continuous positive airway pressure machine that is prescribed by a medical practitioner for a patient with sleep apnea is likely to meet this description. On the other hand, a stand-alone nebulizer would not, given that its use includes the treatment of non-chronic respiratory ailments. Paragraph 5700(c) specifically excludes air conditioners, humidifiers, dehumidifiers, heat pumps and heat or air exchangers. A limited amount in respect of an air conditioner may be allowed under paragraph 5700(c.3).
- d) An air or water filter or purifier, for use by a patient who is suffering from a severe chronic respiratory ailment or a severe chronic immune system dysregulation to cope with or overcome that ailment or dysregulation (paragraph 5700(c.1)). A water softener may be considered a water filter or purifier for this purpose.
- e) An electric or sealed combustion furnace (paragraph 5700(c.2)). The furnace must have been acquired to replace a furnace that is neither an electric furnace nor a sealed combustion furnace and the replacement of the furnace must have been necessary solely because of a patient's severe chronic respiratory ailment or severe chronic immune system dysregulation.
- f) An air conditioner that was acquired for use by a patient to cope with the patient's severe chronic ailment, disease or disorder (paragraph 5700(c.3)). The maximum eligible medical expense that may be claimed in respect of the air conditioner is the lesser of \$1,000 and 50% of the amount paid for the air conditioner. The cost of electricity to operate the air conditioner is not considered to be an eligible medical expense.

- g) A heart monitoring device or pacemaker acquired for a patient who suffers from heart disease (paragraph 5700(d)).
- h) An orthopaedic shoe or boot or insert (paragraph 5700(e)). The orthopaedic shoe or boot or insert is only an eligible medical device where it was made to order for a patient in accordance with a prescription to overcome a physical disability of the patient.
- i) A power-operated guided chair installation, for a patient that is designed solely to be used in a stairway (paragraph 5700(f)).
- j) A mechanical device or equipment designed to assist a patient to enter or leave a bathtub or shower, or to get on or off a toilet (paragraph 5700(g)).
- k) A hospital bed, including attachments that are included in the prescription therefor (paragraph 5700(h)). A custom mattress and a custom pillow are not listed in the Regulations and, therefore, are not eligible devices.
- l) A walking aid, exclusively designed to provide support in the action of walking, where the patient has a mobility impairment (paragraph 5700(i)). Common examples of walking aids are canes, walkers, and walking casts. Hot tubs and exercise equipment such as treadmills are not generally **exclusively designed** to provide support in the action of walking and therefore are not considered eligible devices or equipment under paragraph 5700(i).
- m) An external breast prosthesis that is required because of a mastectomy (paragraph 5700(j)).
- n) A teletypewriter or similar device, including a telephone ringing indicator, that enables a patient who is deaf or mute to make and receive telephone calls (paragraph 5700(k)).
- o) An optical scanner or similar device designed to be used by a patient who is blind, to enable him to read print (paragraph 5700(l)).
- p) A device or software designed to enable a patient who is blind or who has a severe learning disability, to read print (paragraph 5700(l.1)).
- q) A power-operated lift or transportation equipment designed exclusively for use by, or for, a patient with a disability to allow the patient to access to different areas of a building or to assist the patient in gaining access to a vehicle or to place the patient's wheelchair in or on a vehicle (paragraph 5700(m)).
- r) A device exclusively designed to enable a patient with a mobility impairment to operate a vehicle (paragraph 5700(n)). Examples of such devices include levers, knobs and handles that allow a patient to control steering, speed, braking and signalling. A bicycle, tricycle, or Segway is considered a vehicle for the purpose of paragraph 5700(n) of the Regulations; however, amounts paid to purchase such vehicles are not eligible medical expenses.
- s) A device or equipment exclusively designed to enable a patient who is blind in the operation of a computer (paragraph 5700(o)). Examples of such devices or equipment are synthetic speech systems, braille printers and large print-on-screen devices.
- t) An electronic speech synthesizer that enables a patient who is mute to communicate by use of a portable keyboard (paragraph 5700(p)).
- u) A device to decode special television signals to permit the script of a program to be visually displayed (paragraph 5700(q)).

- v) A visual or vibratory signaling device, including a visual fire alarm indicator, for a patient with a hearing impairment (paragraph 5700(q.1)).
- w) A device designed to be attached to infants diagnosed as being prone to sudden infant death syndrome and to sound an alarm if the infant ceases to breathe (paragraph 5700(r)).
- x) An infusion pump, including disposable peripherals, used in the treatment of diabetes or a device designed to enable a diabetic patient to measure blood sugar level (paragraph 5700(s)).
- y) A blood coagulation monitor, including disposable peripherals, for use by a patient who requires anti-coagulation therapy (paragraph 5700(s.1)).
- z) An electronic or computerized environmental control system, exclusively designed for use by a patient with a severe and prolonged mobility restriction (paragraph 5700(t)).
- aa) An extremity pump or elastic support hose, exclusively designed to relieve swelling caused by chronic lymphedema (paragraph 5700(u)).
- bb) An inductive-coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion (paragraph 5700(v)).
- cc) A talking textbook for use by a patient with a perceptual disability (paragraph 5700(w)). The talking textbook must be for use in connection with that patient's enrolment at an educational institution in Canada or a designated educational institution. (See [Income Tax Folio S1-F2-C1](#) for the meaning of designated educational institution.)
- dd) A Bliss symbol board, or similar device, designed to help a patient who has a speech impairment to communicate by selecting the symbols or spelling out words (paragraph 5700(x)). For example, alternative communication software with similar functions as a Bliss symbol board would be eligible, but excluding any personal computer (such as a tablet or laptop) that may be used with the software.
- ee) A Braille note-taker designed to enable a patient who is blind to take notes that can be read back to them or printed or displayed in Braille, with the help of a keyboard (paragraph 5700(y)).
- ff) A page turner, designed for use by a patient who has a severe and prolonged impairment that markedly restricts their ability to use their arms or hands to turn the pages of a book or other bound document (paragraph 5700(z)).
- gg) An altered auditory feedback device, designed to be used by a patient who has a speech impairment (paragraph 5700(z.1)).
- hh) An electrotherapy device, designed to be used by a patient who has a medical condition or by a patient who has a severe mobility impairment (paragraph 5700(z.2)).
- ii) A standing device, designed for use by a patient who has a severe mobility impairment to undertake standing therapy (paragraph 5700(z.3)).
- jj) A pressure pulse therapy device, designed to be used by a patient who has a balance disorder (paragraph 5700(z.4)).

Proposed legislative change

Federal Budget 2024 proposes to expand the list of medical devices and equipment in section 5700 of the Regulations to include a navigation device for low vision for an individual who has a vision impairment (paragraph 5700(z.5)).

This proposed amendment is applicable to the 2024 and subsequent tax years.

This Chapter will be updated when the amendment is in force.

1.122.1 Where a device or equipment is not described in section 5700 of the Regulations or does not meet the conditions prescribed by that section as to its use or the reason for its acquisition, amounts paid for treatments provided by a medical practitioner using such a device or equipment (for example, a pulsed electromagnetic therapy device) may constitute eligible medical expenses if the treatments meet the conditions for being considered medical services (see ¶1.26 to ¶1.28). Generally, if a provincial authority allows members of a given profession to provide treatments using a particular device, the CRA would consider that such treatment is an eligible medical service for the purposes of the medical expense tax credit.

Drugs, medicaments and other preparations or substances

1.123 Amounts paid for drugs, medicaments or other preparations or substances (referred to in this Chapter as **drugs**) are eligible medical expenses under subparagraph 118.2(2)(n)(i), provided all of the following conditions are met:

- the drug is not described under paragraph 118.2(2)(k) (See [Oxygen, insulin and injections for pernicious anaemia](#));
- the drug is manufactured, sold or represented for use in the diagnosis, treatment, or prevention of a disease, disorder or abnormal physical state, or its symptoms, or in restoring, correcting or modifying an organic function;
- the drug can **only** be lawfully acquired if it is prescribed by a medical practitioner or dentist for use by the patient; and
- the purchase of the drug is recorded by a pharmacist.

1.124 Generally, the costs of drugs that can be lawfully acquired without a prescription do not qualify as medical expenses even if prescribed by a [medical practitioner](#) or dentist. There is an exception to this general rule in subparagraph 118.2(2)(n)(ii), which provides that drugs that do not otherwise qualify under the criteria set out above, will nevertheless be eligible medical expenses if they are described in section 5701 of the Regulations. Drugs that are described in section 5701 of the Regulations are those that:

- are manufactured, sold or represented for use in the diagnosis, treatment, or prevention of a disease, disorder or abnormal physical state, or its symptoms, or in restoring, correcting or modifying an organic function;
- may, in the jurisdiction in which they are acquired, only be lawfully acquired for use by the patient with the intervention of a medical practitioner (a pharmacist, for example); and
- have been prescribed for the patient's use by a medical practitioner.

1.125 The cost of over-the-counter products such as vitamins, herbs, liquid meal replacement products and low-dose aspirin will not generally qualify as a medical expense, even where a prescription has been obtained from a medical practitioner, as these products can be lawfully acquired without a prescription and do not generally require the intervention of a medical practitioner to be lawfully acquired.

1.126 The cost of insulin substitutes, prescribed by a medical practitioner for use by a patient, is an eligible medical expense under paragraph 118.2(2)(n), provided the conditions in ¶1.123 or ¶1.124 are otherwise met. The cost of insulin, prescribed by a medical practitioner for use by a patient, is generally an eligible medical expense under paragraph 118.2(2)(k) (see [Oxygen, insulin and injections for pernicious anaemia](#)).

1.127 Birth control pills, prescribed by a medical practitioner for use by a patient are eligible medical expenses under paragraph 118.2(2)(n), provided the conditions in ¶1.123 or ¶1.124 are otherwise met.

Preventive, diagnostic and other treatments

1.128 Eligible medical expenses under paragraph 118.2(2)(o) include the cost of laboratory, radiological and **other diagnostic procedures or services**, with necessary interpretations, for maintaining health, preventing disease or assisting in the diagnosis or treatment of any injury, illness or disability of the patient. The procedures or services must be prescribed by a medical practitioner or dentist for their costs to qualify as medical expenses.

1.129 The reference to **other diagnostic procedures or services** is generally limited to diagnostic services or procedures of the same class as laboratory or radiological services. That is, the procedures or services must assist a medical practitioner or dentist in making a diagnosis and formulating a course of treatment (where the medical practitioner or dentist determines it is appropriate to do so).

1.130 Examples of expenses that may fall under paragraph 118.2(2)(o) are those relating to a reproductive technology process such as artificial insemination or in-vitro fertilization. These expenses may include costs for:

- sperm freezing (including storage), thawing and washing, and egg and embryo freezing (including storage) and thawing;
- ultrasound and blood tests;
- anaesthetist fees; and
- cycle monitoring fees.

1.130.1 [This paragraph has been deleted. See the related [History entry](#)]

1.131 There are costs associated with a number of procedures or treatments that may be considered to be for maintaining health, preventing disease or assisting in the diagnosis or treatment of any injury, illness or disability of a patient, but are not generally considered eligible medical expenses under paragraph 118.2(2)(o) because they are not laboratory, radiological or other diagnostic procedures or services. Some of these costs may be eligible medical expenses under other paragraphs of subsection 118.2(2). Some examples are as follows:

- The cost of drugs used in the treatment or prevention of disease or maintaining health may be eligible medical expenses under paragraph 118.2(2)(n) (Drugs, medicaments and other preparations or substances), provided they meet the conditions set out under that provision.
- The cost of liver extract injectible and vitamin B12 for the treatment of pernicious anaemia, as well as the cost of insulin, for use by a patient as prescribed by a medical practitioner, are eligible medical expenses under paragraph 118.2(2)(k) (Oxygen, insulin and injections for pernicious anaemia).
- The cost of a device designed to enable a diabetic patient to measure the patient's blood sugar level, including the cost of test tapes or test tablets, is an eligible medical expense under paragraph 118.2(2)(m) and paragraph (s) of section 5700 of the Regulations (see Devices and equipment prescribed by regulation). However, the cost of various kinds of scales, which patients with diabetes frequently use for weighing themselves or their food, is not an eligible medical expense under any paragraph of subsection 118.2(2).
- The cost of a hot tub or whirlpool treatment, prescribed by a medical practitioner and paid to a public or licensed private hospital or a medical practitioner, is generally an eligible medical expense under paragraph 118.2(2)(a). However, the cost of purchasing a hot tub or whirlpool bath is not an eligible medical expense as it is not prescribed

in section 5700 of the Regulations.

- The cost of acupuncture treatments may be eligible medical expenses under paragraph 118.2(2)(a), where the acupuncture treatments are provided by, and paid to, a medical practitioner (see ¶1.24).

Dentures

1.132 Under paragraph 118.2(2)(p), amounts paid to a dental mechanic, denturist or denturologist, who is authorized under the laws of a province to make or repair dentures or to otherwise carry on the business of a dental mechanic (including a denturist or denturologist), are eligible medical expenses. The provision covers amounts paid for the making or repairing of an upper or lower denture, or for the taking of impressions, bite registrations and insertions in respect of the making, producing, constructing and furnishing of an upper or lower denture for the patient. Where a denture is prescribed and fitted by a dentist, even though it may have been made in a dental laboratory, the payment is an eligible medical expense under paragraph 118.2(2)(a) as an amount paid to a dentist (see ¶1.24).

Premiums paid to a private health services plan (PHSP)

1.133 Subject to the exception discussed at ¶1.135, paragraph 118.2(2)(q) provides that any premium, contribution or other consideration (including GST, PST, HST and premium taxes) that an individual has paid to a PHSP for that individual, the individual's spouse or common-law partner, or a member of the household with whom the individual is connected by blood relationship, marriage, common-law partnership or adoption may be an eligible medical expense. See [Interpretation Bulletin IT-339R2](#) and the web page [Private Health Services Plan](#).

1.134 Premiums, contributions or other consideration paid to provincial medical or hospitalization insurance plans are not eligible medical expenses.

1.135 To the extent premiums, contributions or other consideration paid to a PHSP are deducted under subsection 20.01(1) in computing an individual's income for any tax year from a business carried on by the individual, the amounts are not deductible under paragraph 118.2(2)(q).

Gluten-free food

1.136 The incremental cost of acquiring gluten-free food products compared to the cost of comparable non-gluten free food products may be eligible medical expenses under paragraph 118.2(2)(r). The cost must be incurred on behalf of a patient who has celiac disease and who has been certified in writing by a medical practitioner to be a person who, because of that disease, requires a gluten-free diet. For more information, please refer to the discussion of [Gluten-free food products](#) in [Guide RC4065, Medical Expenses](#).

Drugs not yet approved for sale

1.137 Amounts paid for drugs obtained under Health Canada's [Special Access Programme](#), in accordance with sections C.08.010 and C.08.011 of the [Food and Drug Regulations](#), and purchased for use by the patient are eligible medical expenses under paragraph 118.2(2)(s).

Medical devices not yet approved for sale

1.138 Amounts paid for medical devices obtained under Health Canada's [Special Access Programme](#), in accordance with [Part 2 of the Medical Devices Regulations](#), and purchased for use by the patient are eligible medical expenses under paragraph 118.2(2)(t).

Medical marihuana and cannabis products for medical purposes

1.139 The cost of medical marihuana and cannabis products for medical purposes may qualify as a medical expense if the purchase of such products is made in accordance with the relevant laws and regulations that were in effect at the time of purchase.

1.139.1 For purchases made after October 16, 2018: If a patient is the holder of a medical document (as defined in subsection 264(1) of the Cannabis Regulations) to support their use of cannabis for medical purposes, the cost of cannabis, cannabis oil, cannabis plant seeds or cannabis products purchased for medical purposes from a holder of a licence for sale (as defined in subsection 264(1) of the Cannabis Regulations) may qualify as medical expenses under paragraph 118.2(2)(u).

1.139.2 A patient who is the holder of a medical document cannot simply purchase the cannabis from any legal retailer and claim the cost as a medical expense. The Cannabis Regulations require an individual to be registered as a client of the holder of a licence for sale (the holder) in order to purchase cannabis, cannabis oil, cannabis plant seeds or cannabis products for medical purposes from the holder. To be registered with the holder, the individual must provide a registration application, together with the original of the individual's medical document or a copy of their registration certificate received from Health Canada. Therefore, for a patient to claim the cost of cannabis, cannabis oil, cannabis plant seeds or cannabis products for purposes of the medical expense tax credit, the purchase must be made from the holder with whom they are registered.

1.139.3 Where a patient has a registration certificate that allows them to legally produce a limited amount of cannabis for their own medical purposes, the cost of pots, soil, nutrients, lights, nitrogen, and grow boxes to grow and produce cannabis for medical purposes does not qualify for the medical expense tax credit. Similarly, the cost of electricity to operate the equipment and devices to grow and produce cannabis for medical purposes would also not qualify.

1.140 For purchases made after August 23, 2016 and before October 17, 2018: If a patient is authorized to possess marihuana, marihuana plants or seeds, cannabis or cannabis oil for their own medical use under the [Access to Cannabis for Medical Purposes Regulations](#) or section 56 of the [Controlled Drugs and Substances Act](#), the cost of the medical marihuana, marihuana plants or seeds, cannabis or cannabis oil may qualify as a medical expense under paragraph 118.2(2)(u).

In order for its cost to qualify as a medical expense, medical marihuana, marihuana plants or seeds, cannabis or cannabis oil must be purchased in accordance with the *Access to Cannabis for Medical Purposes Regulations* or section 56 of the *Controlled Drugs and Substances Act*.

1.141 None of the costs related to growing medical marihuana (other than the cost of the seeds and plants, as discussed at ¶1.140) are included under paragraph 118.2(2)(u).

1.142 For purchases made after June 6, 2013 and before August 24, 2016: If a patient is authorized to possess marihuana for medical purposes under the *Marihuana for Medical Purposes Regulations* or section 56 of the *Controlled Drugs and Substances Act*, the cost of the medical marihuana may qualify as a medical expense under former paragraph 118.2(2)(v) if purchased from:

- a **licensed producer** (as defined in subsection 1(1) of the *Marihuana for Medical Purposes Regulations*), in accordance with a **medical document** (as defined in subsection 1(1) of the *Marihuana for Medical Purposes Regulations*);
- a **health care practitioner** (as defined in subsection 1(1) of the *Marihuana for Medical Purposes Regulations*) in the

course of treatment for a medical condition;

- a hospital, under subsection 65(2.1) of the *Narcotics Control Regulations*; or
- an individual who possesses an exemption for cultivation or production under section 56 of the *Controlled Drugs and Substances Act*.

Cosmetic procedures

1.143 An amount that may otherwise be an eligible medical expense described under subsection 118.2(2) may be denied pursuant to subsection 118.2(2.1) if the service was provided purely for cosmetic purposes. In particular, subsection 118.2(2.1) excludes from eligible medical expenses, an amount paid for medical or dental services (including any related expenses), which are provided purely for cosmetic purposes. Cosmetic procedures that are necessary for medical or reconstructive purposes will not be denied under subsection 118.2(2.1).

1.144 It is a question of fact whether a particular service or procedure was provided purely for cosmetic purposes, and the onus is on the individual claiming the credit to substantiate that a particular expense is not subject to this provision. Thus, where a particular medical procedure or service is cosmetic in nature, taxpayers may wish to obtain a detailed description of the nature and purpose of the medical service from the authorized medical practitioner performing the service as a means of establishing that subsection 118.2(2.1) does not apply.

1.145 Procedures that would generally be considered to have a medical or reconstructive purpose include those that would ameliorate a deformity arising from, or directly related to, a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease. Some common procedures, which are not disallowed by subsection 118.2(2.1), are:

- breast implant and related procedures for reconstructive purposes after a mastectomy;
- hair removal, in limited circumstances, such as for persons with polycystic ovarian syndrome; and
- removal of excess skin after rapid weight loss due to a risk of infection.

1.146 Common procedures the costs of which are generally not considered to be eligible medical expenses because of the application of subsection 118.2(2.1) include:

- augmentations (such as chin, cheek, lips);
- filler injections (for removal of wrinkles);
- liposuction; and
- teeth whitening.

Fertility-related expenses

1.146.1 Many of the costs related to the use of reproductive technologies may be eligible medical expenses. For example, amounts paid to a medical practitioner or a public or private hospital to conceive a child may be eligible under paragraph 118.2(2)(a) (see ¶1.124). Amounts paid for prescription drugs are generally eligible medical expenses under paragraph 118.2(2)(n) (see ¶1.123), including the cost of prescribed fertility medication. Certain expenses involved with a reproductive technology process may be eligible medical expenses under paragraph 118.2(2)(o) (see ¶1.130).

1.146.2 For 2022 and subsequent tax years, paragraph 118.2(2)(v) allows as eligible medical expenses, amounts paid to a fertility clinic, or donor bank, **in Canada** as a fee or other amount paid or payable, to obtain sperm, ova or embryos to enable the conception of a child by:

- the individual;
- the individual's spouse or common-law partner; or
- a surrogate mother on behalf of the individual.

1.146.2.1 For 2021 and prior tax years, fees associated with obtaining ova or sperm from a donor or a donor organization (including the service of locating a donor) are not eligible medical expenses. Unless the ova or sperm donor is the individual, the individual's spouse or common-law partner, or the individual's dependant, medical expenses paid on behalf of the egg or sperm donor during the egg or sperm donation process would not be eligible medical expenses for the purposes of the medical expense tax credit. The terms egg, ovum, and the plural form ova, are used interchangeably throughout this Chapter.

1.146.3 Where a patient does not have an existing illness or condition, but nonetheless requires medical intervention to conceive a child, subsection 118.2(2.2) deems an amount paid by an individual in respect of the patient to be a medical expense if **all** of the following conditions are met:

- the amount is paid for the purpose of a patient conceiving a child;
- the patient in respect of whom the amount is paid is the individual, their spouse or common-law partner, or a dependant of the individual (see the relations listed in ¶1.2 and ¶1.4);
- the amount would be an eligible medical expense of the individual (within the meaning of subsection 118.2(2)) if the patient were incapable of conceiving a child because of a medical condition.

For example, where reproductive technology procedures are used to conceive a child but are not required because of a medical condition, the cost of these procedures will generally be deemed to be a medical expense when paid by an individual in respect of their spouse or common-law partner or in respect of the individual (him or herself).

Surrogacy-related expenses

1.146.4 For 2022 and subsequent tax years, subsection 118.2(2.21) deems an amount to be a medical expense of an individual if the amount meets **all** of the following conditions:

- it is paid by the individual or the individual's spouse or common-law partner;
- it is either:
 - an expenditure described under any of sections 2 to 4 of the Reimbursement Related to Assisted Human Reproduction Regulations (RRAHRR); broadly speaking, these regulations set out categories of reimbursable expenditures that could be incurred by a sperm or ova donor or by a surrogate mother in relation to their donation or surrogacy; or
 - paid in respect of a surrogate mother or donor and would be an expenditure under any of sections 2 to 4 of the RRAHRR if it was paid to the surrogate mother or donor;
- it would be an eligible medical expense of the individual (within the meaning of subsection 118.2(2)) if the amount was paid in respect of a good or service provided to the individual or the individual's spouse or common-law partner;
- it is an expense incurred in Canada; and
- it is paid for the purpose of the individual becoming a parent.

1.146.5 For 2021 and prior tax years, amounts that an individual paid in respect of a surrogate mother are not considered a medical expense of the individual, given that the amounts are not incurred for medical expenses of the individual, the individual's spouse or common-law partner, or a dependant of the individual (see ¶1.2 to 1.7).

Receipts

1.147 Generally, all expenses claimed as eligible medical expenses must be supported by proper receipts. A receipt should indicate the purpose of the payment, the date of the payment, the patient for whom the payment was made and, if applicable, the audiologist, dentist, medical doctor, nurse practitioner, medical practitioner, nurse, occupational therapist, optometrist, pharmacist, physiotherapist, psychologist, or speech-language pathologist who prescribed the purchase or gave the service. A cancelled cheque is not acceptable as a substitute for a proper receipt. In addition to receipts, proof of payment or proof of support may be required in situations where an individual claims the medical expenses tax credit for amounts paid in respect of a dependant who is 18 years of age or older at the end of the year. If required forms, receipts or other supporting documents are not filed with the income tax return, such as when the return is electronically filed (E-filed), they should nevertheless be retained and readily available as they may subsequently be requested as proof of the claims being made or in support of the information being reported. Receipts are not required for meal and vehicle expenses claimed as transportation and travel expenses under paragraph 118.2(2)(g) and (h), or in connection with bone marrow or organ transplants under paragraph 118.2(2)(l.1) where the simplified method of calculating meal and vehicle expenses is chosen.

1.147.1 Where an individual chooses to claim the limited amount of attendant care expenses provided under paragraph 118.2(2)(b.1) plus the disability tax credit (see ¶1.35) in respect of an eligible person with a disability who receives full-time care in a nursing home, a breakdown of the amounts charged by the nursing home showing the portion for attendant care would be required in order to make a claim under paragraph 118.2(2)(b.1).

Refundable medical expense supplement

1.148 In addition to being able to claim a medical expense tax credit and, where applicable, the disability supports deduction (see Income Tax Folio S1-F1-C3), an individual who has high medical expenses and low income for a tax year may be able to claim a refundable medical expense supplement under section 122.51. When it applies, section 122.51 deems a portion of the individual's combined allowable medical expenses and disability supports deduction for the year, as taxes paid in respect of the year. To the extent an individual's section 122.51 amount exceeds their taxes payable for the year before factoring in the section 122.51 amount, the excess will result in a tax refund.

1.149 Trusts are not eligible for the refundable medical expense supplement. To be eligible to make a claim under section 122.51 for a particular tax year:

- the individual must have been resident in Canada throughout the year, or if the individual died in the year, they must have been resident in Canada throughout the portion of the year prior to death;
- the individual must be at least 18 years of age at the end of the tax year;
- the individual must have earned at least the **minimum earnings threshold** amount during the year, on a combined basis, from the following sources:
 - office or employment (computed without reference to employment insurance benefits under paragraph 6(1)(f));
 - businesses carried on by the individual either alone or as a partner actively engaged in the business, and
 - the program established under the Wage Earner Protection Program Act;
- the individual must have been entitled to claim a medical expense tax credit under section 118.2 or a disability supports deduction under section 64 for the year; and
- a tax return must be filed for the year in respect of the individual (other than a return in respect of a deceased individual under subsections 70(2) or 150(4), or paragraph 104(23)(d), or a return filed under paragraph 128(2)(e) in

respect of a bankrupt individual).

The **minimum earnings threshold** amount is indexed annually in accordance with subsection 117.1(1). See the [Refundable medical expense supplement – Minimum earnings threshold](#) amount on the CRA's indexation chart.

1.150 The maximum amount that an individual may claim as a refundable medical expense supplement for a particular tax year is equal to the lesser of:

- a fixed amount; and
- the total of:
 - 25% of the individual's **allowable medical expenses** for the year; and
 - 25% of the amount of any disability supports deduction claimed by the individual for the year.

The fixed amount is indexed annually in accordance with subsection 117.1(1). See the [Refundable medical expense supplement – Maximum supplement](#) amount on the CRA's indexation chart.

1.151 An individual's **allowable medical expenses** for the year refers to the total of the amounts determined for the individual for the year under the calculations described in ¶1.3 and ¶1.7.

1.152 Where the individual claiming the refundable medical expense supplement has **adjusted income** for the year that exceeds a fixed amount, the maximum amount discussed under ¶1.150 above is reduced by 5% of the excess.

The fixed amount is indexed annually in accordance with subsection 117.1(1). See the [Refundable medical expense supplement – Family net income threshold](#) amount on the CRA's indexation chart.

1.153 Subsection 122.51(1) defines **adjusted income** to be the same amount used in computing an individual's Canada child benefit (previously the Canada child tax benefit) under section 122.6. Under section 122.6, an individual's **adjusted income** is the total of all amounts, each of which would be the income for the year of the individual or of the person who was the individual's cohabiting spouse or common-law partner (as defined under that section) at the end of the year if the income was calculated:

- without deducting any amounts under paragraph
 - 20(1)(ww) in respect of split income of a specified individual (as these terms are defined in subsection 120.4(1) – applicable only to the 2018 and subsequent tax years;
 - 60(y) in respect of repayments of child care benefits under the *Universal Child Care Benefits Act*; or
 - 60(z) in respect of repayments under, or because of, the [Canada Disability Savings Act](#) or a designated provincial program (as defined in subsection 146.4(1)).
- and excludes,
 - amounts required to be included in computing income under paragraph 56(1)(q.1) in respect of payments from a registered disability savings plan;
 - amounts required to be included in computing income under subsection 56(6) in respect of child care benefits received under section 4 of the [Universal Child Care Benefit Act](#);
 - any gain on the disposition of property to which section 79 applies; or
 - any gain described in subsection 40(3.21) in respect of a deferred stock option benefit election.

1.153.1 For the purpose of determining an individual's adjusted income as referred to in ¶1.153, the individual would not be considered to have a cohabiting spouse or common-law partner at the end of the year if their cohabiting spouse or common-law partner died during the year. In such cases, the adjusted income of the surviving spouse or common-law

partner would not include the income of the deceased spouse or common-law partner.

Interaction with other tax credits

Home accessibility tax credit

1.154 Subsection 118.041(4) allows expenses that qualify for both the home accessibility tax credit (under subsection 118.041(3)) and the medical expense tax credit to be claimed for both credits. Such expenses may apply to qualifying renovations or alterations made to a patient's home in Canada, to allow the patient to gain access to their home, be mobile or functional in their home, or reduce the risk of harm within (or in gaining access to) their home. The home accessibility tax credit is available for amounts paid for work performed or goods acquired after December 31, 2015. Information on the home accessibility tax credit can be found by referring to the web page titled [Line 31285 – Home accessibility expenses](#).

1.154.1 Where the main purpose for incurring an expense is to undertake a qualifying renovation, the expense will not cease to be a qualifying expenditure for the sole reason that it may increase the value of one's home (the eligible dwelling). Conversely, where the main purpose for incurring an expense is to increase or maintain the value of the eligible dwelling, such an expense would not be considered a qualifying expenditure for the purpose of the home accessibility tax credit.

Disability tax credit

1.155 Amounts claimed as remuneration for an attendant or for care in a nursing home may impact eligibility for the disability tax credit. See ¶1.35 above and ¶12.24 of [Income Tax Folio S1-F1-C2, Disability Tax Credit](#) for further information.

Multigenerational home renovation tax credit

1.156 In accordance with subsection 248(28), expenses would not be eligible for the multigenerational home renovation tax credit (MHRTC) under section 122.92 if they are claimed in respect of the medical expense tax credit, the home accessibility tax credit, or both. Information on the MHRTC can be found by referring to the web page titled [Multigenerational Home Renovation Tax Credit](#).

Application

This updated Chapter, which may be referenced as S1-F1-C1, is effective December 23, 2024.

When it was first published on March 28, 2013, this Chapter, together with [Income Tax Folio S1-F1-C2, Disability Tax Credit](#) and [Income Tax Folio S1-F1-C3, Disability Supports Deduction](#), replaced and cancelled *Interpretation Bulletin IT-519R2, Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction*.

The history of updates to this Chapter as well as any technical updates from the cancelled interpretation bulletin can be viewed in the [Chapter History](#) page.

Except as otherwise noted, all statutory references herein are references to the provisions of the *Income Tax Act* R.S.C., 1985, c.1 (5th Supp.), as amended and all references to a Regulation are to the *Income Tax Regulations*, C.R.C., c. 945, as amended.

Links to jurisprudence are provided through CanLII.

Income tax folios are available in electronic format only.

Reference

Sections 118.2, 118.3, 118.4 and 122.51 (also see sections 63, 64 and 118.8, and subsection 118(6)); Income Tax Folio S1-F1-C2; Income Tax Folio S1-F1-C3; [Guide RC4065, Medical Expenses](#).

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