

**A COMPLETE LIST OF
CANADIAN REVENUE AGENCY (CRA) ALLOWABLE MEDICAL EXPENSES****Professional Services**

- acupuncturist
- audiologist
- chiropodist
- chiropractor
- Christian science practitioner
- dental hygienist
- dentist
- dental mechanic
- dietitian
- natural path
- occupational therapist
- oculist
- optometrist
- osteopath
- physician
- physiotherapist
- podiatrist
- practical nurse
- psychoanalyst
- psychologist
- registered nurse
- speech therapist

In all cases, the medical practitioner must be recognized by the laws of the province in which the services were rendered. For your province, reference the website:

<http://www.benefits.org/interface/benefit/cra-03.htm>

Dental Services

- preventive and checkups
- x-rays
- oral surgery
- orthodontics
- periodontics
- endodontics
- braces

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- prosthetics
- restorative dentistry

Drugs and Medicine

- prescription drugs and medicine
- insulin diabetic supplies
- oxygen and oxygen equipment
- injectables as prescribed by a physician

Eyeglasses and Contact Lenses

- prescription eyeglasses and frames
- contact lenses
- laser eye surgery

Hospital Services

- room accommodation
- private or semiprivate
- other miscellaneous medical services

Diagnostic Procedures, Laboratory, Radiological and other Services

- x-ray examinations
- blood tests
- cardiographs
- urinalysis
- metabolism tests

Medical Treatments

- injections
- insulin treatment
- electric shock treatment
- hydrotherapy
- blood transfusion
- radium therapy
- many other medical treatments

**A COMPLETE LIST OF
CANADIAN REVENUE AGENCY (CRA) ALLOWABLE MEDICAL EXPENSES****Devices, Equipment and Products**

- wheelchair
- spinal brace
- hearing aid
- artificial limb
- artificial eye
- orthopedic shoes
- power operated chair installation
- powered wheelchair
- many other medical assistive devices

Many Other Expenses

- ambulance charges
- transportation costs when medical services are not available locally
- incontinence supplies
- speech synthesizer
- some food supplements
- reasonable expenses relating to renovation or alterations to a dwelling
- many other medical expenses

Non-Eligible Expenses

- cosmetic surgery
- funeral or burial costs
- fees for completion of medical forms
- athletic club expenses incurred the purpose of keeping physically fit
- health programs offered by spas and resorts
- maternity clothes
- diaper service
- others

List of Eligible Medical Expenses**Reference CRA:**

<http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins300-350/330/llwbl-eng.html>

**A COMPLETE LIST OF
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Acoustic coupler - prescription required.

Air conditioner - the lesser of \$1,000 and 50% of the amount paid for the air conditioner for a person with a severe chronic ailment, disease, or disorder - prescription required.

Air filter, cleaner, or purifier - paid for a person to cope with or overcome a severe chronic respiratory ailment or a severe chronic immune system disorder - prescription required.

Altered auditory feedback devices - for the treatment of a speech disorder - prescription required.

Ambulance service - to or from a public or licensed private hospital.

Animals - the cost of a specially trained animal to assist a person who is blind, profoundly deaf, has a severe and prolonged physical impairment that markedly restricts the use of their arms or legs, or who is severely affected by autism or epilepsy. In addition to the cost of the animal, the care and maintenance (including food and veterinarian care) are eligible expenses. Reasonable travel expenses incurred for the patient to attend a school, institution or other place that trains him or her in the handling of such an animal (including reasonable board and lodging for full-time attendance at the school), are eligible expenses. The training of such animals has to be one of the main purposes of the person or organization that provides the animal.

Artificial eye or limb

Attendant care expenses - see [Attendant care or care in an establishment](#).

Audible signal devices - including large bells, loud ringing bells, single stroke bells, vibrating bells, horns, and visible signals - prescription required.

Baby breathing monitor - a device designed to be attached to an infant to sound an alarm if the infant stops breathing. A medical practitioner must certify in writing that the infant is prone to sudden infant death syndrome.

Bathroom aids - to help a person get in or out of a bathtub or shower or to get on or off a toilet - prescription required.

Bliss symbol boards - or similar devices used by a person who has a speech impairment to help the person communicate by selecting the symbols or spelling out words - prescription required.

Bone conduction receiver

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Bone marrow transplant - reasonable amounts paid to locate a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travelling costs including board and lodging for the patient, the donor, and their respective companions.

Braces for a limb - including woven or elasticized stockings made to measure. Boots or shoes that have braces built into them to enable a person to walk are also eligible.

Braille note-takers - used by a person who is blind to allow that person to take notes (that can be read back to them, printed, or displayed in braille) with the help of a keyboard - prescription required.

Braille printers - needed because of a mastectomy - prescription required.

Cancer treatment - in or outside Canada provided by a medical practitioner or a public or licensed private hospital.

Catheters, catheter trays, tubing - or other products required for incontinence caused by illness, injury, or affliction.

Certificates - the amount paid to a medical practitioner for completing and providing additional information in regard to [Form T2201, Disability Tax Credit Certificate](#), and other certificates.

Chair - power-operated guided chair to be used in a stairway, including installation - prescription required.

Cochlear implant

Colostomy and ileostomy pads - including pouches and adhesives.

Computer peripherals - designed exclusively to be used by a blind person in the operation of a computer - prescription required.

Cosmetic surgery - generally, expenses for cosmetic procedures are eligible only if incurred before March 5, 2010, and paid to a medical practitioner or a public or licensed private hospital. An expense will continue to qualify as a medical expense if it is necessary for medical or reconstructive purposes, such as surgery to address a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease. See [Which medical expenses are not eligible?](#) for more information.

Crutches

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Deaf-blind intervening services - used by a person who is both blind and profoundly deaf when paid to someone in the business of providing such services.

Dental implant

Dental services - paid to a medical practitioner or a dentist. Expenses for purely cosmetic procedures are not eligible. See [Which medical expenses are not eligible?](#) for more information.

Devices or software - designed to be used by a blind person or a person with a severe learning disability to enable them to read print - prescription required.

Diapers or disposable briefs - for a person who is incontinent due to an illness, injury, or affliction.

Doctor - see [Authorized medical practitioners by province or territory for the purposes of claiming medical expenses](#).

Driveway access - reasonable amounts paid to alter the driveway of the main residence of a person who has a severe and prolonged mobility impairment, to facilitate access to a bus.

Drugs - see [Prescriptions drugs and medications](#).

Drugs and medical devices bought under Health Canada's Special Access Program - the amounts paid for drugs and medical devices that have not been approved for use in Canada, if they were purchased under this program. For more information, visit [Health Canada's Web site](#).

Elastic support hose - designed exclusively to relieve swelling caused by chronic lymphedema - prescription required.

Electrolysis - only amounts paid to a qualified medical practitioner. Expenses for purely cosmetic procedures are not eligible. See [Which medical expenses are not eligible?](#) for more information.

Electronic bone healing device - prescription required.

Electronic speech synthesizers - that enable a person who is unable to speak to communicate using a portable keyboard - prescription required.

Electrotherapy - for the treatment of a medical condition or a severe mobility impairment - prescription required.

**A COMPLETE LIST OF
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Environmental control system (computerized or electronic) - including the basic computer system used by a person with a severe and prolonged mobility impairment - prescription required.

Extremity pump - for a person diagnosed with chronic lymphedema - prescription required.

Furnace - the amount paid for an electric or sealed combustion furnace to replace a furnace that is neither of these, where the replacement is necessary because of a person's severe chronic respiratory ailment or immune system disorder - prescription required.

Gluten-free products

Group home - see [Attendant care or care in an establishment](#).

Hearing aids - or personal assistive listening devices including repairs and batteries.

Heart monitoring devices - including repairs and batteries - prescription required.

Hospital bed - including prescribed attachments - prescription required.

Hospitals services - public or private, that are licensed as hospitals by the province, territory or jurisdiction where they are located in.

Infusion pump - including disposable peripherals used in the treatment of diabetes - prescription required.

Insulin or substitutes - prescription required.

In vitro fertility program - paid to a medical practitioner or a public or licensed private hospital, not including donations to a sperm bank.

Iron lung - including repairs, a portable chest respirator that performs the same function and a continuous positive airway pressure machine.

Kidney machine - the cost of the machine and the following costs in relation to the machine:

- repairs, maintenance, and supplies;
- additions, renovations, or alterations to a home (the hospital official who installed the machine must certify in writing that the additions, renovations, or alterations were necessary for installation);

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CANADIAN REVENUE AGENCY (CRA) ALLOWABLE MEDICAL EXPENSES**

- repairs, maintenance, and supplies;
- additions, renovations, or alterations to a home (the hospital official who installed the machine must certify in writing that the additions, renovations, or alterations were necessary for installation);
- the part of the operating costs of the home that relate to the machine (excluding mortgage interest and CCA);
- a telephone extension in the dialysis room and all calls to a hospital for advice or to obtain repairs; and
- necessary and unavoidable costs to transport supplies.

Laboratory procedures or services - including necessary interpretations - prescription required.

Large print-on-screen devices - designed exclusively to be used by a blind person in the operation of a computer - prescription required.

Laryngeal speaking aids

Laser eye surgery - paid to a medical practitioner or a public or licensed private hospital.

Lift or transportation equipment (power-operated) - designed exclusively for use by a person with an impairment to allow him or her to access different areas of a building, enter or leave a vehicle, or place a wheelchair on or in a vehicle - prescription required.

Liver extract injections - for a person with pernicious anaemia - prescription required.

Medical marijuana or marijuana seeds - the amount paid to Health Canada or a designated producer for a person authorized to possess or use the drug for medical purposes under the Marijuana Medical Access Regulations or exempt under section 56 of the Controlled Drugs and Substances Act.

Medical practitioner - see [Authorized medical practitioners by province or territory for the purposes of claiming medical expenses](#).

Medical services provided by qualified medical practitioners - to verify if a specific profession is recognized, see [Authorized medical practitioners by province or territory for the purposes of claiming medical expenses](#).

Medical services provided outside of Canada - if you travel outside Canada to obtain medical services, you can claim the amounts you paid to a medical practitioner and a public or licensed private hospital. A “medical practitioner” is an individual (such as a doctor or a nurse) who is authorized to practice according to the laws of the jurisdiction that the services are provided in. A “licensed private hospital” is a hospital licensed by the jurisdiction in which it operates.

**A COMPLETE LIST OF
CANADIAN REVENUE AGENCY (CRA) ALLOWABLE MEDICAL EXPENSES**

Moving expenses - reasonable moving expenses (that have not been claimed as moving expenses on anyone's income tax and benefit return) to move a person who has a severe and prolonged mobility impairment, or who lacks normal physical development, to housing that is more accessible to the person or in which the person is more mobile or functional, to a limit of \$2,000 (for residents of Ontario, the provincial limit is \$2,518).

Needles and syringes - prescription required.

Note-taking services - used by a person with an impairment in physical or mental functions and paid to someone in the business of providing such services. A medical practitioner must certify in writing that these services are necessary.

Nurse - see [IT519, Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction](#), for details.

Nursing home - see [Attendant care or care in an establishment](#).

Optical scanners - or similar devices designed for use by a person who is blind to enable him or her to read print - prescription required.

Organ transplant - reasonable amounts paid to locate a compatible donor, to arrange the transplant including legal fees and insurance premiums, and reasonable travelling costs including board and lodging for the patient, the donor, and their respective attendants.

Orthodontic work including braces - paid to a medical practitioner or a dentist. Expenses for purely cosmetic procedures are not eligible. See [Which medical expenses are not eligible?](#) for more information.

Orthopaedic shoes, boots, and inserts - prescription required.

Osteogenesis stimulator (inductive coupling) - for treating non-union of fractures or aiding in bone fusion - prescription required.

Oxygen concentrator - amounts paid to purchase, operate and maintain an oxygen concentrator including electricity.

Pacemakers - prescription required.

Page-turner - devices to help a person turn the pages of a book or other bound document when he or she has a severe and prolonged impairment that markedly restricts the person's ability to use his or her arms or hands - prescription required.

**A COMPLETE LIST OF
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Phototherapy equipment - for the treatment of psoriasis or other skin disorders. You can claim the amount paid to buy, operate, and maintain this equipment.

Premiums paid to private health services plans - including medical, dental, and hospitalization plans. See [IT-339, Meaning of "private health services plan"](#), for details.

Pre-natal and post-natal treatments - paid to a medical practitioner or a public or licensed private hospital.

Prescription drugs and medications - that can lawfully be acquired for use by the patient only if prescribed by a medical practitioner. Also, the drugs or medications must be recorded by a pharmacist. You cannot claim over-the-counter medications, vitamins, or supplements, even if prescribed by a medical practitioner.

Pressure pulse therapy devices - for the treatment of a balance disorder - prescription required.

Reading services - provided to a person who is blind or has a severe learning disability and paid to someone in the business of providing such services. A medical practitioner must certify in writing that these services are necessary.

Real-time captioning - used by a person with a speech or hearing impairment and paid to someone in the business of providing such services.

Rehabilitative therapy - including lip reading and sign language training for the adjustment to a person's loss of hearing or speech.

Renovation or construction expenses - the amounts paid to make changes to give a person who has a severe and prolonged mobility impairment or who lacks normal physical development, access to (or greater mobility or functioning within) the dwelling.

The costs may be incurred in building the principal residence of the person, or in renovating or altering an existing dwelling. These costs can be claimed minus any related rebates such as for goods and services tax/harmonized sales tax (GST/HST).

Renovation or construction expenses have to meet the following conditions:

- they would not typically be expected to increase the value of the dwelling; and
- they would not normally be incurred by persons who have normal physical development or who do not have a severe and prolonged mobility impairment.

Make sure you get a breakdown of the costs. Costs could include:

**A COMPLETE LIST OF
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- buying and installing outdoor or indoor ramps where stairways impede the person's mobility;
- enlarging halls and doorways to give the person access to the various rooms of his or her dwelling; and
- lowering kitchen or bathroom cabinets to give the person access to them.

Respite care expenses - see [Attendant care or care in an establishment](#).

Rocking bed - for a person diagnosed with poliomyelitis.

School for persons with an impairment in physical or mental functions - a medical practitioner must certify in writing that the equipment, facilities or personnel specially provided by that school are required because of the person's physical or mental impairment.

Spinal brace

Standing devices - for standing therapy in the treatment of a severe and prolonged mobility impairment - prescription required.

Talking textbooks - in connection with enrolment in an educational institution in Canada or a designated educational institution for a person who has a perceptual disability- prescription required.

Teletypewriters - or similar devices that enable a person who is deaf or unable to speak to make and receive phone calls - prescription required.

Television closed caption decoders - for a person who is deaf - prescription required.

Tests - the cost of medical tests such as cardiographs, electrocardiograms, metabolism tests, radiological services or procedures, spinal fluid tests, stool examinations, sugar content tests, urine analysis, and x-ray services. Also claim the cost of any related interpretation or diagnosis - prescription required.

Therapy - the cost of therapy received by a person who qualifies for the disability amount, provided by someone who is not the spouse or common-law partner of the person who is claiming the expense and who is 18 years of age or older when the amounts are paid. The therapy has to be prescribed and supervised by a medical doctor, a psychologist (for a mental impairment), or an occupational therapist (for a physical impairment) - [Form T2201, Disability Tax Credit Certificate](#) required.

Training - the amount paid for you or a relative to learn to care for a relative who has an impairment in physical or mental functions and is a member of your household or dependent on you for support. The amount has to be paid to someone who is not your spouse or common-law partner and who was 18 years of age or older when the amounts were paid.

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Treatment centre - for a person addicted to drugs, alcohol, or gambling. A medical practitioner must certify in writing that the person requires the specialized equipment, facilities, or personnel provided.

Truss for hernia

Tutoring services - used by, and which are supplementary to the primary education of, a person with a learning disability or an impairment in mental functions, and paid to someone in the business of providing such services who is not related to the person being tutored. A medical practitioner must certify in writing that these services are necessary.

Vaccines - prescription required.

Vehicle - 20% of the amount paid for a van that has been previously adapted, or is adapted within six months of the date of purchase (minus the cost of adapting the van), to transport a person who needs to use a wheelchair, to a limit of \$5,000 (for residents of Ontario, the provincial limit is \$6,295).

Vehicle modification - to permit a person confined to a wheelchair to gain independent access to and drive the vehicle - prescription required.

Vision devices - including eyeglasses and contact lenses to correct eyesight - prescription required.

Visual or vibratory signalling device - for a person with a hearing impairment - prescription required.

Vitamin B12 injections - for a person with pernicious anaemia - prescription required.

Voice recognition software - used by a person who has an impairment in physical functions. A medical practitioner must certify in writing that the expense is necessary because of that impairment.

Volume control feature (additional) - used by a person who has a hearing impairment - prescription required.

Walking aids - the amount paid for devices designed exclusively to help a person who has a mobility impairment to walk - prescription required.

Water filter, cleaner, or purifier - the amount paid for a person to cope with or overcome a severe chronic respiratory ailment, or severe chronic immune system dysregulation - prescription required.

Wheelchairs and wheelchair carriers

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CANADIAN REVENUE AGENCY (CRA) ALLOWABLE MEDICAL EXPENSES**

Whirlpool bath treatments - the amount paid to a medical practitioner. A hot tub that you install in your home, even if prescribed by a medical practitioner, is not eligible.

Wigs - the amount paid for a person who has suffered abnormal hair loss due to a disease, accident, or medical treatment - prescription required.

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