

**Canada Revenue Agency**  
**Eligible Health Spending Expenses**

**Acoustic coupler** - prescription required.

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

**Air filter, cleaner, or purifier** - the amount 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 treating 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 help a person who is blind, profoundly deaf, has a severe and prolonged physical impairment that markedly restricts the use of his or her 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.

**Blood coagulation monitors** - the amount paid for the purchase including disposable peripherals such as pricking devices, lancets and test strips for a person who requires anti-coagulation therapy - prescription required.

**Bone conduction receiver**

**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 attendants.

**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-taker devices** 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, synthetic speech systems, large print-on-screen devices**, and other devices designed exclusively to be used by a person who is blind to operate a computer - prescription required.

**Breast prosthesis** 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 person who is blind to operate 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**

**Deaf-blind intervening services** used by a person who is both blind and profoundly deaf when paid to someone in the business of providing these 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 person who is blind or has a severe learning disability to enable him or her to read print - prescription required.

**Diapers or disposable briefs** for a person who is incontinent because of 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 devices** for the treatment of a medical condition or a severe mobility impairment - prescription required.

**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 acquired 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, or a device designed to enable a person with diabetes to measure blood sugar levels - prescription required.

**Insulin or substitutes** - prescription required.

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

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

**Kidney machine** - the cost of the machine and the following related costs:

- repairs, maintenance, and supplies;
- additions, renovations, or alterations to a home (the hospital official who installed the machine must certify in writing that they were necessary for installation);
- the part of the operating costs of the home that relate to the machine (excluding mortgage interest and capital cost allowance);

- a telephone extension in the dialysis room and all long distance 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 person who is blind to operate a computer - prescription required.

**Laryngeal speaking aids**

**Laser eye surgery** - the amount 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 marihuana or marihuana 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 *Marihuana 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 get 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 that it operates in.

**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 \$2,601).

**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 these 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 more information.

**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.

**Oxygen and oxygen tent** or other equipment necessary to administer oxygen - prescription required.

**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.

**Phototherapy equipment** for treating 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 more information.

**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 treating 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 these 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 these services.

**Rehabilitative therapy** including lip reading and sign language training to adjust to a person's loss of hearing or speech.

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

The costs may be incurred in building the person's principal residence 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 be reasonable and also 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:

- 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 so the person can use 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.

**Scooter** - the amount paid for a scooter that is used in place of a wheelchair.

**Sign-language interpretation services** used by a person with a speech or hearing impairment and paid to someone in the business of providing these services.

**Spinal brace**

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

**Talking textbooks** in connection with enrolment at a secondary school in Canada or a designated educational institution for a person who has a perceptual disability. A medical practitioner must certify in writing that the expense is necessary.

**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 electrocardiographs, 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.

[Travel expenses](#)

**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** that are supplementary to the primary education of, a person with a learning disability or an impairment in mental functions, and paid to a person in the business of providing these services to individuals who are not related to the person. A medical practitioner must certify in writing that these services are necessary.

**Vaccines** - prescription required.

**Van** - 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 \$6,503).

**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.

**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 to walk who has a mobility impairment - 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 disorder - prescription required.

**Wheelchairs and wheelchair carriers**

**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 because of a disease, accident, or medical treatment - prescription required.