Canada

Which medical expenses are eligible?

The cost of any of the following items can be claimed on line 330 **or** used in the calculation for a claim on line 331. When you click on any of the medical expenses below, a brief description of the expense is given along with any certification needed. This list is **not** exhaustive.

For a more detailed list and additional information of allowable medical expenses, see Income Tax Folio S1-F1-C1, Medical Expense Tax Credit. To verify if a specific profession is recognized, see Authorized medical practitioners by province or territory for the purposes of claiming medical expenses.

Note

The person with the impairment in physical or mental functions may be able to claim **some** of the following expenses as a disability supports deduction on line 215. He or she can claim these expenses on either line 215 or line 330, or split the claim between these two lines as long as the total of the amounts claimed is not more than the total expenses paid. The person may claim whichever is better for him or her.

To get a list of topics in alphabetical order, select or type a letter:

Select a letter ▾ Go

A

- Acoustic coupler
- Air conditioner
- Air filter, cleaner, or purifier
- Altered auditory feedback devices
- Ambulance service
- Animals
- Artificial eye or limb
- Assisted breathing devices
- Attendant care expenses
- Audible signal devices

B

- Baby breathing monitor
- Bathroom aids
- Bliss symbol boards
- Blood coagulation monitors
- Bone conduction receiver
- Bone marrow transplant
- Braces for a limb
- Braille note-taker devices
- Braille printers, synthetic speech systems, large print-on-screen devices
- Breast prosthesis

C

- Cancer treatment
- Catheters, catheter trays, tubing
- Certificates
- Chair
- Cochlear implant
- Computer peripherals
- Cosmetic surgery
- Crutches

D

- Deaf-blind intervening services
- Dental services
- Dentures and dental implant
- Devices or software
- Diapers or disposable briefs
- Doctor
- Driveway access
- Drugs and medical devices bought under Health Canada's Special Access Program

E

- Elastic support hose
- Electrolysis
- Electronic bone healing device
- Electronic speech synthesizers

- Electrotherapy devices
- Environmental control system (computerized or electronic)
- Extremity pump

F

- Furnace

G

- Gluten-free products
- Group home

H

- Hearing aids
- Heart monitoring devices
- Hospital bed
- Hospitals services

I

- Ileostomy and colostomy pads
- Infusion pump
- Insulin or substitutes
- *In vitro* fertility program

K

- Kidney machine

L

- Laboratory procedures or services
- Large print-on-screen devices
- Laryngeal speaking aids
- Laser eye surgery
- Lift or transportation equipment
- Liver extract injections

M

- Medical marijuana or marijuana seeds
- Medical services provided by qualified medical practitioners
- Medical services provided outside of Canada
- Moving expenses

N

- Needles and syringes
- Note-taking services
- Nurse
- Nursing home

O

- Optical scanners
- Organ transplant
- Orthodontic work
- Orthopaedic shoes, boots, and inserts
- Osteogenesis stimulator (inductive coupling)
- Oxygen concentrator
- Oxygen and oxygen tent

P

- Pacemakers
- Page turner devices
- Personalized therapy plan
- Phototherapy equipment
- Premiums paid to private health services plans
- Pre-natal and post-natal treatments
- Prescriptions drugs and medications
- Pressure pulse therapy devices

R

- Reading services
- Real-time captioning
- Rehabilitative therapy
- Renovation or construction expenses

- Respite care expenses

S

- School for persons with an impairment in physical or mental functions
- Scooter
- Sign-language interpretation services
- Spinal brace
- Standing devices

T

- Talking textbooks
- Teletypewriters
- Televison closed caption decoders
- Tests
- Therapy
- Training
- Travel expenses
- Treatment centre
- Truss for hernia
- Tutoring services

V

- Vaccines
- Van
- Vehicle modification
- Vision devices
- Visual or vibratory signalling device
- Vitamin B12 injections
- Voice recognition software
- Volume control feature (additional)

W

- Walking aids
- Water filter, cleaner, or purifier
- Wheelchairs and wheelchair carriers
- Whirlpool bath treatments
- Wigs

Forms and publications

- General Income Tax and Benefit Package for 2014 - Guide, Returns, Schedules
- Guide RC4064, Medical and Disability-Related Information
- Income Tax Folio S1-F1-C1, Medical Expense Tax Credit

Related topics

- Which medical expenses are not eligible?

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