



209 – 2780 Veterans Memorial Parkway  
 Victoria, BC V9B 3S6  
 (778) 265-5525

**Deductible Medical Expenses**

This is a list of the most common medical expenses a person may deduct on their income tax return. It is by no means exhaustive. If you have an expense that is not listed here, save the receipt and we will check it against our master list.

Prescriptions	Dermatologist	Blood Tests	Insulin	Colostomy pads
Dentist	Optometrist	X-Rays	Syringes	Crutches
Orthodontist	Podiatrist	Anaesthetist	Artificial Eye	Iron Lung
Chiropractor	Physiotherapy	Vaccines	Artificial Limb	Hernia Truss
Massage	Psychologist	Hospital Bills	Brace for a limb	Wheelchair
Acupuncture	Dietician	Ambulance	Catheters	

Wigs if hair lost due to illness, injury or treatment  
 Naturopath fees, excluding herbs & supplements  
 Tutoring for students with learning disabilities  
 Phototherapy Equipment for skin disorders  
 Breast Prosthesis for Mastectomy patients

Sign Language Interpretation Services  
 Sign Language or Lip Reading training  
 Eye Exams and Prescription Eyewear  
 Expenses incurred outside of Canada  
 Anything purchased from a doctor

Attendant or Nursing Home Care  
 Red Cross Home Maker Service  
 Hospital Bed if required at home

Drug or Alcohol rehabilitation  
 Adult Incontinence Products  
 Hearing Aids and Batteries

Vitamin B12 for anaemia  
 Prescription Birth Control  
 Orthopaedic shoes

Premiums paid to a Private Health Insurance Plan and Travel Medical Insurance  
 Any portion or deductible not reimbursed by the Private Health Insurance Plan

Hot Tub to improve mobility if prescribed by a doctor  
 Incremental cost of gluten-free food for celiac patients  
 50% of cost of an Air Conditioner if prescribed by a doctor  
 20% of the cost of a van modified to carry a wheelchair, up to \$5000  
 Any device designed to assist an individual to walk, use a bathtub, shower or toilet  
 Cost and care (food and vet) of a specially trained animal for blind, deaf, autistic or epileptic patient  
 Costs associated with learning to handle the animal (includes travel, board and lodging)

A patient with a severe and permanent mobility impairment has several options available. They may deduct reasonable expenses relating to home renovations to make their home more accessible to them (such as widening doorways) and modifying their driveway for ease of access to their vehicle from a wheelchair. When building a new home, the difference in the cost between standard construction items and modified items (e.g. low kitchen counters for access from a wheelchair) is a deductible expense. If the patient chooses to move to a more easily accessible home, up to \$2000 of moving expenses may be deducted.

**Travel Expenses** are deductible to receive medical services that are not available in the community in which you live. You must travel a minimum of 40km for the trip to qualify. Deductible expenses include:  
 Ferry, Tolls, Parking, Transit, Taxi, Trains, Flights  
 Meals for patient and attendant, if required (flat rate \$17/meal/person up to 3/day, or actual cost)  
 Mileage (\$0.485/km for 2015 if you drive your own vehicle)  
 Lodging for patient and attendant, if required (if you travel 80km or more)

<b>NOT Deductible</b>		
Non-prescription Birth Control	Scales for weighing food	Gym Memberships
Illegal treatments and drugs	Funeral and Burial	Toothpaste
Non-prescription Drugs	Maternity Clothes	Vitamins