

**PART LVII**  
**MEDICAL EXPENSE TAX CREDIT**

[2009, c. 2, s. 108]

**5700.** For the purposes of paragraph 118.2(2)(*m*) of the Act, a device or equipment is prescribed if it is a

- (*a*) wig made to order for an individual who has suffered abnormal hair loss owing to disease, medical treatment or accident;
- (*b*) needle or syringe designed to be used for the purpose of giving an injection;
- (*c*) device or equipment, including a replacement part, designed exclusively for use by an individual suffering from a severe chronic respiratory ailment or a severe chronic immune system disregulation, but not including an air conditioner, humidifier, dehumidifier, heat pump or heat or air exchanger;
- (*c.1*) air or water filter or purifier for use by an individual who is suffering from a severe chronic respiratory ailment or a severe chronic immune system disregulation to cope with or overcome that ailment or disregulation;
- (*c.2*) electric or sealed combustion furnace acquired to replace a furnace that is neither an electric furnace nor a sealed combustion furnace, where the replacement is necessary solely because of a severe chronic respiratory ailment or a severe chronic immune system disregulation;
- (*c.3*) air conditioner acquired for use by an individual to cope with the individual's severe chronic ailment, disease or disorder, to the extent of the lesser of \$1,000 and 50% of the amount paid for the air conditioner;
- (*d*) device or equipment designed to pace or monitor the heart of an individual who suffers from heart disease;
- (*e*) orthopaedic shoe or boot or an insert for a shoe or boot made to order for an individual in accordance with a prescription to overcome a physical disability of the individual;
- (*f*) power-operated guided chair installation, for an individual, that is designed to be used solely in a stairway;
- (*g*) mechanical device or equipment designed to be used to assist an individual to enter or leave a bathtub or shower or to get on or off a toilet;
- (*h*) hospital bed including such attachments thereto as may have been included in a prescription therefor;
- (*i*) device that is exclusively designed to assist an individual in walking where the individual has a mobility impairment;
- (*j*) external breast prosthesis that is required because of a mastectomy;

- (k) teletypewriter or similar device, including a telephone ringing indicator, that enables a deaf or mute individual to make and receive telephone calls;
- (l) optical scanner or similar device designed to be used by a blind individual to enable him to read print;
- (l.1) device or software designed to be used by a blind individual, or an individual with a severe learning disability, to enable the individual to read print;
- (m) power-operated lift or transportation equipment designed exclusively for use by, or for, a disabled individual to allow the individual access to different areas of a building or to assist the individual to gain access to a vehicle or to place the individual's wheelchair in or on a vehicle;
- (n) device designed exclusively to enable an individual with a mobility impairment to operate a vehicle;
- (o) device or equipment, including a synthetic speech system, braille printer and large print-on-screen device, designed exclusively to be used by a blind individual in the operation of a computer;
- (p) electronic speech synthesizer that enables a mute individual to communicate by use of a portable keyboard;
- (q) device to decode special television signals to permit the script of a program to be visually displayed;
- (q.1) a visual or vibratory signalling device, including a visual fire alarm indicator, for an individual with a hearing impairment;
- (r) device designed to be attached to infants diagnosed as being prone to sudden infant death syndrome in order to sound an alarm if the infant ceases to breathe;
- (s) infusion pump, including disposable peripherals, used in the treatment of diabetes or a device designed to enable a diabetic to measure the diabetic's blood sugar level;
- (s.1) blood coagulation monitor, including disposable peripherals, for use by an individual who requires anti-coagulation therapy;
- (t) electronic or computerized environmental control system designed exclusively for the use of an individual with a severe and prolonged mobility restriction;
- (u) extremity pump or elastic support hose designed exclusively to relieve swelling caused by chronic lymphedema;
- (v) inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion;

- (w) talking textbook for use by an individual with a perceptual disability in connection with the individual's enrolment at an educational institution in Canada, or a designated educational institution;
  - (x) Bliss symbol board, or similar device, designed to be used to help an individual who has a speech impairment communicate by selecting the symbols or spelling out words;
  - (y) Braille note-taker designed to be used by a blind individual to allow them to take notes (that can be read back to them or printed or displayed in Braille) with the help of a keyboard;
  - (z) page turner, designed to be used by an individual 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;
  - (z.1) altered auditory feedback device designed to be used by an individual who has a speech impairment;
  - (z.2) electrotherapy device designed to be used by an individual with a medical condition or by an individual who has a severe mobility impairment;
  - (z.3) standing device designed to be used by an individual who has a severe mobility impairment to undertake standing therapy; and
  - (z.4) pressure pulse therapy device designed to be used by an individual who has a balance disorder.
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- NOTE: Application provisions are not included in the consolidated text;
  - see relevant amending Acts and regulations. SOR/80-948, s. 1;
  - SOR/85-696, s. 17;
  - SOR/87-716, s. 1;
  - SOR/90-809, s. 1;
  - SOR/94-189, s. 1;
  - SOR/99-387, s. 1;
  - SOR/2001-4, s. 1;
  - SOR/2007-212, s. 3;
  - 2009, c. 2, s. 109;
  - 2012, c. 19, s. 18.