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The Honourable Chrystia Freeland
Minister of Finance, Deputy Prime Minister
Ottawa, Ontario
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I am writing on behalf of the Registered Massage Therapists' Association of Ontario (RMTAO) to ask for your support in connection with changes to the Excise Tax Act (the Act) that will remove the application of the GST/HST from services provided by our members to the public.

The association is a member-driven, not-for-profit professional association for Registered Massage Therapists (RMTs). The association advocates for over 14,000 Registered Massage Therapists (RMTs) across Ontario. We have over 7000 members who play a vital role in providing health services to members of the public in the province. They assist with rehabilitation and alleviate the physical symptoms of depression, stress, and anxiety. RMTs help people relieve their musculoskeletal pain so they can remain at work longer, continue to enjoy the activities that they love and, in some cases, avoid dependence on pharmaceuticals and reduce the burden on our doctors, nurses and hospitals.

The RMTAO is requesting that the treatment provided by the massage therapy profession in Ontario (and other Canadian jurisdictions in which RMTs are registered health professionals) be exempt from the GST/HST. In Ontario, health care treatment provided by enumerated health care professionals under the Excise Tax Act (the Act) is subject to the goods and services tax/harmonized sales tax (GST/HST) unless those professions are specifically exempt under Part II of Schedule V of the Act. When certain conditions are met, services provided by health care professionals listed in Schedule V are exempt from the GST/HST. Currently, massage therapy services are eligible, but are not exempted, from the GST/HST in Ontario.

In order for services to be exempt, the following conditions must be met:

1. The services must be provided by a practitioner of the health care services (as defined in the Act) to an individual.
2. The practitioner must be licensed or otherwise certified to practice the profession in the province in which the service is supplied.
3. The supply of health care service ("qualifying health care supply") must be made for the purpose of: maintaining health; preventing disease; treating, relieving or remediating an injury, disease, disorder, or disability; assisting an individual in coping with an injury, illness, disorder or disability (other than by financial means); or providing palliative care.
4. The service rendered by a health care practitioner must not be for a cosmetic purpose.

In a letter from the Hon. Chrystia Freeland, P.C. M.P., to Canadian Massage & Manual Osteopathic Therapists Association (attached), the Minister confirmed that the federal government has developed criteria for exempting the services of specified health care practitioners:

- If a service is covered by the health care plan of two or more provinces, it may be exempt from the GST/HST in all provinces.
- If a profession is regulated as a health profession by at least five provinces, the services of that profession may be exempt from the GST/HST in all provinces.

The Minister stated that these criteria have been adopted to provide an objective approach to determining which services should be considered basic health care services for GST/HST purposes and as such, RMT practitioners are eligible for HST exemption.

The RMTAO can confirm that registered massage therapy is covered by most employee health care plans across the country and is regulated as a health profession by five provinces, namely Ontario, British Columbia, New Brunswick, Newfoundland and Labrador and Prince Edward Island. The province of Saskatchewan enacted legislation to regulate the profession in 2021, effective as of the date of proclamation.

Enclosed are letters to both Minister Freeland and Phil King, the Director General of the Sales and Excise Tax Division of the Department of Finance, that support the request for a GST/HST exemption for our members.

Services provided by other regulated health care professionals such as chiropractors, Traditional Chinese Medicine and Acupuncture, occupational therapists and physiotherapists are exempt from the GST/HST. Adding massage therapy services to the list of health care services that are already exempt would fill a gap in the application of the exemption policy.

We are hoping that you will provide your support to our request; specifically, that the Excise Tax Act be amended as follows:

1. Include the practice of massage therapy under the definition of practitioner within Schedule V of Part II, and
2. Add massage therapy services to the list of professional services rendered by practitioners under section 7 of Part II, Schedule V.

We would be pleased to meet with you to discuss our request further.

Yours truly,



Michael Feraday
Executive Director and Chief Executive Officer
Registered Massage Therapists' Association of Ontario