



Registered Massage Therapists'
Association of Ontario

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The Hon. Chrystia Freeland, MP
Minister of Finance
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The Honourable Chrystia Freeland
Deputy Prime Minister of Canada and Minister of Finance
Department of Finance Canada
90 Elgin Street
Ottawa, Ontario
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Dear Minister Freeland,

**Re: Request for Exemption from GST/HST for Services Provided by Registered
Massage Therapists**

I am writing to you as the Executive Director and CEO of the Registered Massage Therapists' Association of Ontario ("RMTAO") to formally request that services provided by accredited practitioners of massage therapy be exempted from the application of the GST/HST under the federal Excise Tax Act (the "Act"). I am also Chair of the Committee of the Canadian Massage Therapy Association (CMTA) for GST/HST Exemption and have sent previous letters to you on behalf of the CMTA. Attached is a briefing note that provides details on the criteria and steps supporting the request for an exemption.

As you may already be aware from previous correspondence, RMTAO is a member-driven, not-for-profit professional association for Registered Massage Therapists (RMTs) in Ontario with more than 7,000 members. Ontario's 14,000 registered RMTs play a vital role in providing health services to the province, and, similarly, RMTs are integral to healthcare in many other provinces across Canada.

Massage therapy provides relief from stress, anxiety, musculoskeletal pain and other ailments, assisting Ontarians recovering from injury or illness to return to work and enjoy the activities of daily life. Multiple studies have shown that massage therapy has multiple benefits in pain management without the use of drugs and has proven to be beneficial in helping with anxiety, stress, depression and other forms of mental illness. Massage therapy can reduce the burden on our healthcare system and provides patients a healthy alternative to expensive and potentially addictive pharmaceuticals.

Our regulated health profession has met all of the federal criteria for HST exemption, and more particularly:

- 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.

We are pleased that your government supports the principle that healthcare services should not be taxed. In that regard, we note that the recent Fall Economic Statement (FES) included a provision that the GST/HST would be eliminated from the services provided by psychotherapists and counselling services stating:

Removing the GST from Psychotherapy and Counselling Services

Therapy and counselling play an important role in the lives and mental health care of millions of Canadians, but they can also be expensive. To ensure that Canadians can receive the support they need, the federal government is taking action to make these essential services more affordable for Canadians.

- *The 2023 Fall Economic Statement proposes to exempt professional services rendered by psychotherapists and counselling therapists from the GST/HST.*

Given the government's recognition in the FES of the importance of making health care affordable for Canadians, we believe that the time is right to include an exemption for massage therapy in the spring Budget.

I want to thank you for your attention and action on this matter of importance to the 23,000 practising RMTs in Canada, including 14,000 right here in Ontario.

I look forward to hearing from your office about scheduling a meeting at your convenience to discuss including the GST/HST exemption in the upcoming 2024 spring budget.

Sincerely,



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