

1243 Islington Avenue, Suite 704 Toronto, Ontario M8X 1Y9

Tel 416.979.2010
Toll Free 1.800.668.2022
Fax 416.979.1144

RMTAO.com RMTFind.com May 14, 2025

The Honourable François-Philippe Champagne, MP Department of Finance Canada 90 Elgin Street Ottawa, Ontario K1A 0G5

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

Dear Minister Champagne:

Congratulations on your re-appointment as Minister of Finance. I have not had the chance to formally introduce myself, but I am the Executive Director and CEO of the Registered Massage Therapists Association of Ontario (RMTAO). We represent the over 15,000 Registered Massage Therapists (RMTs) in Ontario, and are a part of the Canadian Massage Therapist Association (CMTA), representing the 25,000 massage therapists across Canada.

As you may be aware, we requested to former Minister Chrystia Freeland that services provided by Registered Massage Therapists be exempted from the application of the GST/HST under the federal Excise Tax Act (the "Act").

Minister Freeland confirmed that, in order for a health profession to become exempt from charging and remitting GST/HST, the profession must be covered by the provincial health plan in two or more provinces or regulated in a minimum of five provinces. Massage Therapy is currently regulated in five provinces — Ontario, British Columbia, New Brunswick, Newfoundland & Labrador, and Prince Edward Island. Minister Freeland confirmed that massage therapy meets the requirements for tax exemption and that the government, at the time, was aware of, and considering, the request. We are asking that you and your Department continue the work of the previous government on this issue and exempt Registered Massage Therapists from charging and remitting HST. In that regard, we have attached several documents that have been submitted over the last two years in relation to our request.

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. Often, massage therapy can reduce the burden on our healthcare system and provides patients a healthy alternative to expensive and potentially addictive pharmaceuticals.

Last year, the RMTAO, in conjunction with the CMTA, circulated a petition that was presented in the House of Commons that asked for GST/HST exemption, and was signed by

over 18,000 people, which shows that the vast majority of RMTs are supportive of this request.

Tax exemption will align us with other regulated health professions in Canada and ultimately reduces costs to our patients, many of whom do not have coverage under a health plan. By moving this process forward, you are supporting RMTs in Canada and, more importantly, supporting access to necessary health care by Canadians.

We would be pleased to meet with your office at your convenience to discuss our request for a timely and appropriate exemption under the Excise Tax Act.

Yours truly,

Michael Feraday

Executive Director and CEO

Registered Massage Therapists' Association of Ontario