



April 16, 2024

The Honourable Chrystia Freeland  
Deputy Prime Minister of Canada and Minister of Finance  
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 Freeland:

It has now been almost two years since we first wrote your office to formally request that services provided by Registered Massage Therapists be exempted from the application of the GST/HST under the federal Excise Tax Act (the "Act").

Upon reviewing today's 2024-25 Federal budget we were disappointed to note that exemption was not part of the document, and, as such, we are requesting that further delay be avoided and to have the exemption included in the fall economic statement or in separate legislation at the earliest possible juncture in 2024.

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. Canada's 23,000 RMTs, including Ontario's 14,000 practitioners, play a vital role in providing health services provincially and across the country.

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.

GST exemption will lower the cost of MT and make the services more accessible to patients, particularly those in lower income situations. Aside from our outreach to your office, we note that, by letter to the Hon. David Lametti dated November 8, 2021, the Canadian Massage and Manual Osteopathic Therapists Association ("CMMOTA") made a request for a GST/HST exemption for the massage therapy profession. A further request was made by the Canadian Massage Therapist Association ("CMTA") by letter to you dated February 24, 2022. All letters clearly demonstrate broad, interprovincial support for the GST/HST exemption as does the attached national petition that garnered 18,382 signatures between December 2023 and April of this year.



In your response to CMMOTA your office outlined the factors and criteria that would be considered for the application of an exemption under the Act:

- 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.

Massage therapy is a regulated health profession in Ontario. Moreover, the profession is also now regulated in four additional provinces: Ontario, British Columbia, New Brunswick, Newfoundland and Labrador and Prince Edward Island. The province of Saskatchewan has also enacted legislation to regulate the profession, which will be in force once a regulatory college is established and approved.

Your recent correspondence to the CMMOTA and to RMTAO indicated that the request for an exemption would be referred to the Department of Finance officials for their review. In that regard, we have heard nothing definitive, nor have we been offered a timeline for the exemption, so we would also ask that your office take the lead and take all necessary steps to exempt RMT from GST/HST.

We would be pleased to meet with your office to discuss our request for an exemption under the Act.

Yours truly,

Michael Feraday

Executive Director and CEO

Registered Massage Therapists' Association of Ontario