



The Honourable, Chrystia Freeland,  
Deputy Prime Minister of Canada and Minister of Finance  
Department of Finance Canada  
90 Elgin Street  
Ottawa, Ontario K1A 0G5

February 24, 2022

Re: Formal request that massage therapist treatments be exempt from GST/HST

Dear Deputy Prime Minister and Minister of Finance

The Canadian Massage Therapist Association (CMTA) is a Pan-Canadian association comprised of provincial professional associations which provides a collaborative forum for the advancement of massage therapy as a health care profession in Canada. The CMTA supports the profession by setting national standards for education, practice and ethical conduct as well as assisting member associations in moving towards regulation. The CMTA also works with third party insurers regarding benefit coverage and fraud prevention.

I am writing to you as a formal request on behalf of the massage therapy profession for treatments provided by massage therapists to be exempt from the GST/HST. Currently there are more than 15,000 massage therapists practising in Canada and represented by the members of the CMTA. Today massage therapists are regulated in five provinces, with other provinces and territories actively working towards regulation. Recently, the Government of Saskatchewan enacted the Massage Therapy Act as an official Statute as they move towards becoming the sixth province to regulate the profession. A GST/HST exemption would be a significant factor in influencing a number of remaining provinces to regulate in their jurisdictions.

The CMTA includes the following member Associations: Massage Therapist Association of Alberta; Registered Massage Therapist Association of Ontario; Registered Massage Therapists' of British Columbia; Massage Therapists' Association of Nova Scotia; Massage Therapists' Association of Saskatchewan Inc; Prince Edward Island Massage Therapy Association; Massage Therapy Association of Manitoba, Inc; Newfoundland and Labrador Massage Therapists' Association; Association of New Brunswick Massage Therapists' / Association néo-brunswickoise de massothérapeutes; New Brunswick Massotherapy Association / Association de Massothérapie du Nouveau-Brunswick; Northwest Territories Massage Therapists' Association.

The CMTA has previously provided a written submission during the Pre-Budget Consultation in advance of Budget 2020 and more recently in February 2022 in support of our request for exemption.

Our profession believes that health care services provided by educated, qualified and regulated health care professionals should be exempt from GST/HST. The federal government has acknowledged this and therefore, has a policy in place to exempt



GST/HST on services provided by health care professionals that are regulated in at least five provinces. Other regulated health professional services, such as chiropractors, occupational therapists and physiotherapists are already exempt from GST/HST. RMTs are the only allied health profession regulated in five provinces that is not GST/HST exempt. This is a noticeable and glaring gap in the application of this policy; one that ultimately passes the financial burden to patients and creates a barrier to accessing the beneficial care and improved health and wellbeing for Canadians that massage therapy provides.

More and more Canadians are experiencing the direct benefits of massage therapy treatment as part of their health and wellness plan. The needs and wants of patients are changing and massage therapists are helping to meet those demands. As more Canadians are seeking alternative and complimentary ways to manage their own health care needs, the profession of massage therapists, through the CMTA, is committed to working with the federal government to remove existing barriers for patients, such as the application of GST/HST to massage therapy. The CMTA and our member associations are also committed to supporting government in advancing its health policies to improve the delivery of healthcare services to all Canadians.

On behalf of massage therapists in Canada, we would be grateful if you could approve our request.

We would also be pleased to have an overview of any next steps in this process so that we can continue the exemption process in a timely matter.

Sincerely,

Gordon MacDonald BSc  
President CMTA

cc:

Randy Boissonnault; Minister of Tourism and Associate Minister of Finance

Michael Sabia; Deputy Minister of Finance

Tushara Williams; Chief of Staff

Nick Leswick; Associate Deputy Minister

Jean-Yves Duclos; Minister of Health

Diane Lebouthillier; Minister of National Revenue

Ginette Petitpas Taylor; Minister of Official Languages/Minister responsible for the Atlantic Canada Opportunities Agency

Seamus O'Regan; Minister of Labour

Mona Fortier; President of the Treasury Board

Helena Jaczek; Minister responsible for the Federal Economic Development Agency for Southern Ontario

Kamal Khera; Minister of Seniors

Pascale St-Onge; Minister of Sport/Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec