

Eligible Medical Expenses (CRA 2024)

1.24 Eligible Medical Practitioner: Registered Nurse

1.26 Medical services are diagnostic, therapeutic, or rehabilitative services that are performed by a medical practitioner acting within the scope of her training

1.27 Payments to medical practitioners are considered eligible medical expenses when they are paid for medical services or procedures that related to existing illnesses or conditions

1.28 Payments made to corporations for medical services rendered by their employees are eligible medical expenses only when the person who provided the services is a medical practitioner or nurse authorized to practice in accordance with the laws discussed and the service provided was a medical service. For example, fees paid to a weight loss clinic for therapeutic or rehab treatments are eligible medical expenses only to the extent that the treatments were administered by a medical practitioner (registered nurse) acting within the scope of her professional training. The fact that the request for medical services may be issued by the corporation, rather than the medical professional who provided the service will not in and of itself result in the expense being disallowed as an eligible medical expense.

1.29 An amount paid to a medical clinic that can reasonably be considered a prepayment of services that are to be provided over the course of the year and are actually provided in that year (block fees) will generally be an eligible medical expense.

1.30 In order to qualify as an eligible medical expense, fees paid for virtual medical services provided to a patient must be for services rendered by a person who is authorized to practice as a medical practitioner in the jurisdiction where the services is rendered (in British Columbia).

Lori Chern (RN BScN) and RN Collaborate Inc both fulfill all CRA requirements for paid services to be eligible medical expenses