

## Travel & Medical Expense Tax Credit - Sas Ansari

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### Travel Expenses' Eligibility for the Medical Expense Tax Credit

*Canada v Tallong*, [2015 FCA 156](#)

At issue was whether the travel, accommodation, and food costs of traveling to a warm climate destination to alleviate negative effects of Canadian winters on her "debilitating condition", supported by a doctor's note, is eligible for the medical expense tax credit.

The Federal Court of Appeal interpreted [Income Tax Act](#) section 118.2 textually and contextually, holding that medical services to be eligible for the tax credit must be provided to the patient by a person or hospital from a medical service provider. The warm climate at the destination was not a service that is provided by a medical service provider and therefore cannot qualify for the credit.

The FCA notes that the Tax Court of Canada level jurisprudence dealing with the medical expense tax credit (paragraphs 118.2(g) and (h)) are inconsistent in their interpretation, with exceptions being made in sympathetic circumstances. However, the correct approach to interpretation, laid out in *Canada Trustco Mortgage Co. v. Canada*, [2005 SCC 54](#), when applied to the provisions, does not allow for an interpretation that would allow for the deduction in these circumstances.

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