

[Individuals](#) > [Tax return](#) > [Deductions](#) > [Medical expenses](#)

Which medical expenses are not eligible?

Expenses you CANNOT claim

There are a number of expenses that are commonly claimed as medical expenses in error. Non-eligible expenses include the following:

- athletic or fitness club fees;
- birth control devices (non-prescription);
- blood pressure monitors;
- cosmetic surgery - expenses for purely cosmetic procedures including any related services and other expenses such as travel, **incurred after March 4, 2010**, cannot be claimed as medical expenses. Both surgical and non-surgical procedures purely aimed at enhancing one's appearance are not eligible. These non-eligible expenses include the following:
 - liposuction;
 - hair replacement procedures;
 - botulinum injections;
 - teeth whitening.

An expense, including those identified above, may qualify as a medical expense if it is necessary for medical or reconstructive purposes, such as surgery to address a deformity related to a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease.

- diaper services;
- health plan premiums paid by an employer and not included in your income;
- health programs;
- organic food;
- over-the-counter medications, vitamins, and supplements, even if prescribed by a medical practitioner;
- personal response systems such as Lifeline and Health Line Services;
- the following provincial and territorial plans:
 - Alberta Health Care Insurance Plan
 - Manitoba Health Plan
 - Medical Services Plan of British Columbia
 - New Brunswick Medicare Division of Provincial Department of Health
 - Newfoundland Medical Care Plan
 - Northwest Territories Health Insurance Services Agency of Territorial Government
 - Nova Scotia Medical Services Insurance
 - Ontario Health Insurance Plan
 - Prince Edward Island Health Services Payment Plan
 - Quebec Health Insurance Board (including payments made to the Health Services Fund)
 - Saskatchewan Medical Care Insurance Plan
 - Yukon Territorial Insurance Commission; or
- travel expenses for which you can get reimbursed.

Forms and publications

- [General Income Tax and Benefit Package for 2010- Guide, Returns, Schedules](#)
- [Guide RC4064, Medical and Disability-Related Information](#)
- [IT519, Medical Expense and Disability Tax Credits and Attendant Care Expense Deduction](#)

Related topics

- [Which medical expenses are eligible?](#)

Date Modified: 2011-01-05