

Legal and Financial Advice

Costs associated with legal and financial advice

Examples of eligible products or services :

Financial advisor fees

Tax preparation

Accounting fees

Legal fees

Recreational and Leisure Activity

Participation in recreation and leisure activities

Examples of eligible products or services :

Boats and boating Fees
Tent Trailers, RVs
Dirt biking/motorcross equipment
Musical Instruments
National park pass
Snowmobile equipment and trail fees
Darts
Recreational Activity Rental Fees
Zoo/Heritage Park (ex. Fort Edmonton Park)/science centre pass
Trail ride fees
Items associated with a hobby (ex. camera, sewing supplies)
Gun Range Membership
Motorboats
Sailboats/Sailboat parts/Sailing related fees and expenses
Camping equipment and fees
Fishing equipment
Fishing and hunting licenses
Hot Tubs

Excludes :

Firearms and Ammunition
Classes, Conferences and courses

Fitness and Sports Equipment

Purchase of fitness and sports equipment that promotes good health

Examples of eligible products or services :

Purchase or rental of fitness and sport equipment

Repairs, warranty or modification of eligible fitness and sport equipment

Excludes :

Recreation and leisure equipment

Clothing or apparel

Family Care

Attendant care and facility costs

Child Care

Examples of eligible products or services :

Nanny fees

Day care and after school care

Day Camps and day programs

Excludes :

Lessons or activities not related child care, such as sports lessons

Non-taxable products and services provided to eligible dependents (as per Canada Revenue Agency guidelines)

School fees or tutoring expenses

Family Care

Examples of eligible products or services :

Elder care and counselling

Caregiver guides or support programs

Respite care

Rehabilitation centre

Nursing care

Long-term care facilities

Nursing homes

Home installed supportive aids or lifts

Home care

Excludes :

Non-taxable products and services provided to eligible dependents (as per Canada Revenue Agency guidelines)

Meals on Wheels services

Commuting to Work

Transportation costs associated with commuting to work

Examples of eligible products or services :

Cab fare

Transit Passes

Parking expenses

Excludes :

Vehicle related expenses such as gas, care insurance and repairs

Personal Interest

Supporting continuous learning in personal interests

Examples of eligible products or services :

Textbooks and supplies required for personal interest courses and are part of the course fees

Personal interest classes, courses and conferences

Excludes :

Professional development expenses

Travel expenses

Fitness and Sports Activity

Participation in physical activity that promotes good health

Examples of eligible products or services :

Fitness and sport classes and lessons

Exercise DVDs, CDs and books

Fitness and sport facility membership fees

Fitness and sport event registration fees

Excludes :

Recreational and leisure activities

Entertainment or spectator activities

Personal Insurance

Costs associated with personal insurance premiums

Examples of eligible products or services :

Critical illness

Life insurance

Disability premiums

Excludes :

Home insurance

Auto insurance

Pet Care

Costs associated with caring for a personal pet

Examples of eligible products or services :

Veterinary expenses

Licensing fees

Training and Obedience Fees

Doggie Daycare

Kennel/Boarding Fees

Pet Insurance

Pet funeral expenses

Excludes :

Cost of purchasing a pet

Pet accessories, foods and supplies

Grooming costs

Health Support

Product and Services that improve health and wellbeing

Examples of eligible products or services :

- Smoking cessation programs
- Stress and wellness management program
- Weight management program fees
- Cosmetic procedures
- Alternative treatments and therapies
- Natural health products

Excludes :

- Any product or service deemed non-taxable medical expenses by Canada Revenue Agency
- Food and beverages
- Personal grooming items and expenses
- Service performed at a salon or spa
- Furniture

Fitness Apparel

Clothing used for fitness activities

Examples of eligible products or services :

Dance wear

Yoga wear

Swim wear

Ski and hiking apparel

Excludes :

Athletic footwear (covered under Fitness and Sport Equipment Category)

Fitness and sport equipment