



## Specialty Designed Training to Assist Individuals with a Disorder or Disability

This info sheet explains how the goods and services tax (GST)/harmonized sales tax (HST) applies to training that is specially designed to assist individuals with a disorder or disability.

Examples of disorders or disabilities include autism, post-traumatic stress disorder, anorexia, bulimia, dyslexia, and Alzheimer's disease.

### Exemption from the GST/HST for specially designed training services

Effective February 27, 2008, supplies of training services provided to children and adults with a disorder or disability or to a person who provides personal care or supervision to those individuals are exempt from the GST/HST if the following three conditions are met:

1. The training is specially designed to assist an individual with a disorder or disability in coping with effects of the disorder or disability or to alleviate or eliminate those effects.

The training does not have to be provided by a doctor, psychologist or other health care professional in order to be exempt.

However, the training must not be similar to training ordinarily given to persons who do not have a disorder or disability, or who do not provide care or supervision to an individual with a disorder or disability. For example, this exemption does not apply to general fitness training.

2. The training is provided to the individual with the disorder or disability or to a person who provides personal care or supervision otherwise than in a professional capacity to that individual, such as a parent or caregiver.

The exemption does not apply to training provided to persons who care for the individual with a disorder or disability in a professional capacity, such as teachers or personal care aides.

3. One of the following conditions applies:
  - a) a practitioner, such as a provincially-licensed psychologist, a doctor, social worker or registered nurse, acting in the course of a professional-client relationship, certifies in writing that the training is an appropriate means to assist the individual in coping with the effects of the disorder or disability or to alleviate or eliminate those effects;
- b) the training is supplied by the federal, provincial or territorial government;
- c) the person who provides the training receives an amount to provide the training from the federal, provincial or territorial government or from an organization administering a government program targeted at assisting individuals with a disorder or disability; or
- d) the person who acquires the training service receives an amount from the federal, provincial or territorial government or from an organization administering a government program targeted at assisting individuals with a disorder or disability for the training. For example, this condition is met if financial assistance is provided by the provincial government to parents of a child with a disorder or disability for the purpose of acquiring the training.

The person who certifies that this training is appropriate would not be the same person who provides the training.

The financial assistance described in c) and d) only has to subsidize part of the amount paid for the training in order for either of these final two conditions to be met.

La version française du présent document est intitulée *Formation conçue spécialement pour aider les particuliers ayant un trouble ou une déficience*.



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**Example 1**

A doctor diagnoses a patient with an obsessive-compulsive disorder. The doctor, acting in the course of a professional-client relationship with the patient, certifies in writing that a specially designed training program is an appropriate means to assist the patient in alleviating or eliminating the effects of her condition. The patient subsequently enters into an agreement with a non-profit organization to receive this specially designed training. The supply of the training program by the non-profit organization is exempt from the GST/HST.

**Example 2**

The provincial government provides financial assistance to parents of a child with autism so that they may acquire specially designed training for their child. The parents contract with a private service provider to acquire specially designed behavioural intervention training for their child. The training service rendered to the child is exempt from the GST/HST.

**Example 3**

The spouse of an individual with Alzheimer's disease provides personal care to that individual in their home. She acquires specially designed training to assist her spouse in coping with the effects of this condition. The supplier of the training receives government funding to provide this service. The training service is exempt from the GST/HST.

**Example 4**

A doctor treats adolescents with eating disorders. The doctor, acting in the course of a professional-client relationship with a particular patient, provides a written certificate to that patient's parents that a specially designed training program will be effective in alleviating or eliminating the effects of the disorder. The parents contract with a for-profit organization for the specially designed training. The training service rendered by the for-profit organization to the child will be exempt from the GST/HST.

**Example 5**

A professional medical corporation is registered as a medical practitioner by the College of Physicians and Surgeons in its province of residence. The corporation treats adolescents with eating disorders. The corporation provides written certification to a patient's parents that its specially designed training program will be effective in alleviating or eliminating the effects of the disorder. The parents then arrange for their child to receive the training from the corporation.

The training in this situation does not fall under this exemption from the GST/HST as the person who certifies that the training is appropriate for the individual with the disorder or disability cannot be the person who also provides the training. However, the training would nonetheless be exempt as it falls under the exemption from the GST/HST for consultative, diagnostic, treatment or other health care services rendered to an individual by a medical practitioner.

**Example 6**

A psychologist provides customized training services for teachers and staff of an elementary school to assist them in understanding the needs of students with attention deficit hyperactivity disorder and to provide instruction on coping with the effects of the disorder. The supply of the training is taxable as this exemption does not apply to training provided to persons who provide care or supervision in a professional capacity to an individual with a disorder or disability.

**Example 7**

A for-profit organization provides exercise and meditation classes to the general public. Several classes each week are reserved for individuals with anxiety disorders. The exemption does not apply to the supply of these classes as they are not specially designed for an individual with a disorder or disability and they are similar to training ordinarily given to individuals who do not have a disorder or disability.

**Other exemptions from the GST/HST**

Other provisions in the *Excise Tax Act* may also exempt training and other services provided to an individual with a disorder or disability.

For example, services to assist children and adults with a disorder or disability are generally exempt if they are:

- rendered to the individual with a disorder or disability by a medical practitioner (doctor or dentist) in the course of a consultative, diagnostic, treatment or other health care service;
- rendered to the individual with a disorder or disability by a registered nurse, registered nursing assistant, a licensed or registered practical nurse or a registered psychiatric nurse within a nurse-patient relationship;
- rendered to the individual with a disorder or disability by a provincially licensed or otherwise qualified practitioner, such as a psychologist, physiotherapist, occupational therapist or speech-language pathologist;
- rendered to the individual with a disorder or disability by a provincially licensed or otherwise qualified social worker within a professional-client relationship (services provided by the social worker to a related individual or to another individual who provides care and supervision other than in a professional capacity may also be exempt); or
- provided by a registered charity.

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This info sheet does not replace the law found in *the Excise Tax Act* (the Act) and its regulations. It is provided for your reference. As it may not completely address your particular operation, you may wish to refer to the Act or appropriate regulation, or contact any CRA GST/HST rulings office for additional information. A ruling should be requested for certainty in respect of any particular GST/HST matter. Pamphlet RC4405, *GST/HST Rulings – Experts in GST/HST Legislation* explains how to obtain a ruling and lists the GST/HST rulings offices. If you wish to make a technical enquiry on the GST/HST by telephone, please call 1-800-959-8287.

Reference in this publication is made to supplies that are subject to the GST or the HST. The HST applies in the participating provinces at the following rates: 13% in Ontario, New Brunswick and Newfoundland and Labrador, 15% in Nova Scotia, and 12% in British Columbia. The GST applies in the rest of Canada at the rate of 5%. If you are uncertain as to whether a supply is made in a participating province, you may refer to GST/HST Technical Information Bulletin B-103, *Harmonized Sales Tax – Place of Supply Rules for Determining Whether a Supply is Made in a Province*.

If you are located in Quebec and wish to make a technical enquiry or request a ruling related to the GST/HST, please contact Revenu Québec by calling 1-800-567-4692. You may also visit their Web site at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca) to obtain general information.

All technical publications related to GST/HST are available on the CRA Web site at [www.cra.gc.ca/gsthstech](http://www.cra.gc.ca/gsthstech).