

PERSONAL TAX

454(2)

Consider

FERTILITY PROCEDURES

In a January 9, 2019 **Technical Interpretation** (2018-0753891E5, Underhill, Cynthia), CRA commented on certain expenses that may be **eligible medical expenses** in relation to **fertility procedures**. Eligible items include:



- **medical service fees** paid to an authorized medical practitioner or hospital (Paragraph 118.2(2)(a));
- **drugs**, medicaments or other preparations or substances (Paragraph 118.2(2)(n)); and
- **lab tests** (Paragraph 118.2(2)(o)).

In particular, certain expenses involved with **artificial insemination** (AI) or **in vitro fertilization** (IVF) are eligible, including:

“these fertility related expenditures”

- fees paid to a medical practitioner or nurse, acting within the scope of their professional training, in respect of consultation fees while in treatment or fees for an **egg retrieval procedure**, fresh or frozen embryo **transfer procedure**, or **surgical sperm retrieval**;
- fees paid **to a public or licensed hospital** for a patient undergoing AI or IVF (e.g. day surgery fees);
- **lab procedures** performed within the IVF process (e.g. **sperm washing** and the **freezing** and **thawing of sperm and embryos**);
- daily **ultrasound** and **blood tests** once the IVF procedure has begun;
- **anesthetist** fees;
- **cycle monitoring** fees; and
- fertility related drugs.

Medical services must be provided by, and drugs and lab tests must be prescribed by, a medical practitioner. In each instance, the **patient must be the individual** who is claiming the METC, the individual’s **spouse** or **common-law partner** or a **dependent** of the individual. Fees for the services of a **surrogate mother** are generally **not eligible** for the METC. See VTN 453(2) for a related discussion.

“who the patient is”