

Authorized medical practitioners for the purposes of the medical expense tax credit

Profession	AB	BC	MB	NB	NL	NS	NT	NU	ON	PE	QC	SK	YT
Acupuncturist	✓	✓			✓				✓		✓		
Audiologist	✓	✓	✓	✓	✓				✓		✓	✓	
Chiropodist			✓	✓					✓				
Chiropractor	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	✓
Combined lab and x-ray technologist	✓												
Counselling therapist				✓		✓							
Criminologist											✓		
Dental assistant	✓		✓	✓	✓	✓				✓		✓	
Dental hygienist	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dental nurse			✓										
Dental technician or technologist	✓	✓	✓	✓	✓	✓			✓		✓	✓	
Dental therapist					✓		✓	✓				✓	✓
Dentist	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Denturist, dental mechanic, denturologist	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dietician	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	
Emergency medical technician	✓	✓								✓		✓	
Hearing aid practitioner	✓	✓	✓		✓						✓		
Homeopath									✓				
Kinesiologist									✓				
Licensed or registered practical nurse	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Marriage and family therapist											✓		

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Profession	AB	BC	MB	NB	NL	NS	NT	NU	ON	PE	QC	SK	YT
Registered nursing assistant							✓				✓		
Registered nutritionist	✓			✓		✓					✓		
Registered psychiatric nurse	✓	✓	✓									✓	✓
Registered psychotherapist									✓				
Respiratory therapist	✓		✓	✓	✓	✓			✓		✓	✓	
Sexologist											✓		
Social worker	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	
Speech language pathologist	✓	✓	✓	✓	✓				✓		✓	✓	
Surgeon	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Traditional chinese medicine practitioner		✓							✓				
Vocational guidance counsellor											✓		