

PART LVII
MEDICAL EXPENSE TAX CREDIT

[2009, c. 2, s. 108]

5700. For the purposes of paragraph 118.2(2)(m) of the Act, a device or equipment is prescribed if it is a

- (a) wig made to order for an individual who has suffered abnormal hair loss owing to disease, medical treatment or accident;
- (b) needle or syringe designed to be used for the purpose of giving an injection;
- (c) device or equipment, including a replacement part, designed exclusively for use by an individual suffering from a severe chronic respiratory ailment or a severe chronic immune system disregulation, but not including an air conditioner, humidifier, dehumidifier, heat pump or heat or air exchanger;
- (c.1) air or water filter or purifier for use by an individual who is suffering from a severe chronic respiratory ailment or a severe chronic immune system disregulation to cope with or overcome that ailment or disregulation;
- (c.2) electric or sealed combustion furnace acquired to replace a furnace that is neither an electric furnace nor a sealed combustion furnace, where the replacement is necessary solely because of a severe chronic respiratory ailment or a severe chronic immune system disregulation;
- (c.3) air conditioner acquired for use by an individual to cope with the individual's severe chronic ailment, disease or disorder, to the extent of the lesser of \$1,000 and 50% of the amount paid for the air conditioner;
- (d) device or equipment designed to pace or monitor the heart of an individual who suffers from heart disease;
- (e) orthopaedic shoe or boot or an insert for a shoe or boot made to order for an individual in accordance with a prescription to overcome a physical disability of the individual;
- (f) power-operated guided chair installation, for an individual, that is designed to be used solely in a stairway;
- (g) mechanical device or equipment designed to be used to assist an individual to enter or leave a bathtub or shower or to get on or off a toilet;
- (h) hospital bed including such attachments thereto as may have been included in a prescription therefor;
- (i) device that is exclusively designed to assist an individual in walking where the individual has a mobility impairment;
- (j) external breast prosthesis that is required because of a mastectomy;

- (k) teletypewriter or similar device, including a telephone ringing indicator, that enables a deaf or mute individual to make and receive telephone calls;
- (l) optical scanner or similar device designed to be used by a blind individual to enable him to read print;
- (l.1) device or software designed to be used by a blind individual, or an individual with a severe learning disability, to enable the individual to read print;
- (m) power-operated lift or transportation equipment designed exclusively for use by, or for, a disabled individual to allow the individual access to different areas of a building or to assist the individual to gain access to a vehicle or to place the individual's wheelchair in or on a vehicle;
- (n) device designed exclusively to enable an individual with a mobility impairment to operate a vehicle;
- (o) device or equipment, including a synthetic speech system, braille printer and large print-on-screen device, designed exclusively to be used by a blind individual in the operation of a computer;
- (p) electronic speech synthesizer that enables a mute individual to communicate by use of a portable keyboard;
- (q) device to decode special television signals to permit the script of a program to be visually displayed;
- (q.1) a visual or vibratory signalling device, including a visual fire alarm indicator, for an individual with a hearing impairment;
- (r) device designed to be attached to infants diagnosed as being prone to sudden infant death syndrome in order to sound an alarm if the infant ceases to breathe;
- (s) infusion pump, including disposable peripherals, used in the treatment of diabetes or a device designed to enable a diabetic to measure the diabetic's blood sugar level;
- (s.1) blood coagulation monitor, including disposable peripherals, for use by an individual who requires anti-coagulation therapy;
- (t) electronic or computerized environmental control system designed exclusively for the use of an individual with a severe and prolonged mobility restriction;
- (u) extremity pump or elastic support hose designed exclusively to relieve swelling caused by chronic lymphedema;
- (v) inductive coupling osteogenesis stimulator for treating non-union of fractures or aiding in bone fusion;

