CMTA

Canadian Massage Therapist Association

Association Canadienne de Massothérapeutes

Written Submission for the Pre-Budget Consultations in Advance of the Upcoming Federal Budget

Canadian Massage Therapist Association (CMTA)

April 2026

Recommendations

Recommendation 1:
Include the practice of massage therapy in the definition of “practitioner” under Part II of Schedule V of the Excise Tax Act.

Recommendation 2:
Add massage therapy services to the list of exempt health services rendered by practitioners under section 7 of Part II, Schedule V of the Act.

About

The Canadian Massage Therapist Association (CMTA) is a national, member-driven, not-for-profit organization comprised of provincial massage therapy associations. Collectively, the CMTA represents 14,870 massage therapists across Canada who provide therapeutic health services to the public. Since its incorporation in 1991, the CMTA has worked collaboratively to promote high standards in education, practice, and professional conduct. The Association advocates on behalf of the profession with governments, insurers, and stakeholders to support recognition of massage therapy as a component of Canada's broader health care landscape.

Massage therapists provide care that supports the management of musculoskeletal conditions, stress-related symptoms, and overall physical function. These services are frequently accessed by Canadians as part of their personal health and wellness strategies and are commonly delivered within interdisciplinary care environments.
www.crmta.ca

Introduction

Massage therapy is a widely accessed therapeutic service in Canada and is delivered across both regulated and non-regulated jurisdictions as part of the broader continuum of health care services. In regulated provinces, services are provided by Registered Massage Therapists (RMTs) under provincial regulatory frameworks.

Under the current framework of the Excise Tax Act, certain health care services are exempt from HST/GST when provided by recognized practitioners for therapeutic purposes. While massage therapy meets many of the functional criteria associated with these exemptions, it is not explicitly included within the list of exempt services.

This creates a policy inconsistency in the treatment of comparable health services and results in differential tax treatment for patients receiving care within the same clinical environment. This issue is further underscored by the ongoing evolution of the profession toward broader regulatory alignment across Canada.

This submission outlines recommendations to address this gap by aligning the tax treatment of massage therapy services with their role within Canada's health care system, with a focus on services delivered for therapeutic purposes.

Rationale

The CMTA, along with its eight member associations, continues to advocate for the exemption of HST/GST on massage therapy services in Canada. Under the current framework of the Excise Tax Act, many regulated health services are exempt from HST/GST when specific criteria are met. While massage therapy services may meet these criteria in practice, they are not explicitly included among exempt services.

This results in a misalignment between the GST/HST treatment of services and the structure of privately delivered health care in Canada.

Alignment with Existing Criteria

The Act outlines clear conditions under which health care services qualify for exemption:

- Services must be provided by a recognized health care practitioner;
- Practitioners must be licensed or certified in the jurisdiction where services are delivered;
- Services must be provided for therapeutic purposes, including maintaining health, preventing disease, or treating or alleviating conditions;
- Services must not be cosmetic in nature.

In regulated provinces, massage therapy is delivered by Registered Massage Therapists (RMTs) under provincial regulatory frameworks. Within CMTA member associations, including those operating in non-regulated jurisdictions, practitioners are required to meet consistent standards of education, competency, and professional practice focused on therapeutic care.

For clarity, this proposal applies to massage therapy services provided for therapeutic purposes by qualified practitioners and does not extend to services that are cosmetic or non-therapeutic in nature.

Evolving Regulatory Landscape

Massage therapy is currently regulated in five Canadian provinces: Ontario, British Columbia, New Brunswick, Newfoundland and Labrador, and Prince Edward Island, where practitioners are governed by established regulatory bodies with defined standards of practice, education, and professional conduct.

In Manitoba, the government is advancing work toward formal regulation through the establishment of a Transition Council to support the creation of a provincial regulatory college for massage therapy. This process represents a significant step toward full professional regulation in the province.

In Saskatchewan, the Massage Therapy Act received Royal Assent in 2021, establishing the legislative framework for regulation. The Act will come into force upon proclamation, which will formally establish the regulatory college.

These developments further support the position that massage therapy is increasingly operating within structured regulatory frameworks consistent with other recognized health professions. The continued application of HST/GST during this period reflects a misalignment between the evolving regulatory status of the profession and its treatment under the federal tax framework.

Policy Consistency and Equity

Massage therapy is frequently delivered in multidisciplinary clinical settings alongside other exempt health services such as physiotherapy, chiropractic care, occupational therapy, and acupuncture.

The current tax treatment creates a situation in which patients receiving comparable therapeutic health services within the same care environment are taxed differently based solely on provider designation, resulting in a lack of tax neutrality within privately delivered therapeutic health services under the GST/HST framework.

This differential tax treatment may influence patient choice between comparable therapeutic services in the private health care system.

Exempting massage therapy services would align the tax treatment of comparable therapeutic services and support a more consistent application of the Act.

Affordability and Access

Massage therapy services are widely utilized by Canadians and are commonly included in employer-sponsored extended health benefit plans, reflecting their use in supporting health and wellbeing.

Massage therapy is commonly used to support the management of musculoskeletal pain and discomfort, reduce muscle tension, improve mobility and soft tissue function, and support stress management. It is also frequently used by individuals seeking to maintain physical function and support recovery from injury or physical strain.

However, the application of HST/GST increases the out-of-pocket cost of care for patients and may present a barrier to access for individuals requiring ongoing or regular therapeutic support, particularly those without extended health benefit coverage. Ongoing operational cost pressures in clinical practice may also contribute to upward pressure on service fees over time, further affecting affordability for patients.

Removing HST/GST would improve affordability and support Canadians in accessing care that contributes to maintaining function, managing discomfort, and supporting overall physical and mental wellbeing.

Supporting Broader Health System Objectives

Massage therapy is commonly used as part of conservative, non-pharmacological approaches to the management of musculoskeletal conditions and related discomfort. It is frequently integrated into multidisciplinary care settings that support individuals in maintaining function and managing physical strain. These approaches align with broader health system objectives to support community-based, non-pharmacological care pathways.

Enhancing access through tax exemption may help individuals seek care earlier and maintain their health more effectively, which aligns with ongoing efforts to reduce pressure on publicly funded health services.

National Support

The CMTA continues to receive support from both practitioners and the public regarding the exemption of massage therapy services from HST/GST. Previous national surveys of members have demonstrated significant support for this measure, and public engagement initiatives, including federal petitions, have reflected broad public support for this position.

Conclusion

Massage therapy is an established and widely accessed therapeutic service in Canada. It is delivered by trained practitioners, often within regulated environments, and contributes to the health and wellbeing of Canadians.

The current application of HST/GST to massage therapy services creates inconsistency within the tax framework for health services and introduces a financial barrier to patient access.

Amending the Excise Tax Act to exempt massage therapy services would:

- Improve affordability and access to care;
- Align tax policy with the functional role of massage therapy within the health system; and
- Ensure greater consistency in the treatment of comparable therapeutic services.

The CMTA appreciates the opportunity to contribute to the pre-budget consultation process and looks forward to continued engagement with the Government of Canada on this matter.