

# **NEWSLETTER**

## **2026**

As of January 1, 2026, the Government of Quebec has decided to withdraw the tax deductions granted to citizens who consult practitioners who are not members of a professional order, as well as to students seeking training in these practices.

Practically speaking, this means that:

1. Paramedical services will no longer be eligible for the provincial tax credit when they are provided by a practitioner who is not a member of a professional order recognized by the Office des professions du Québec.

This affects a wide range of integrative and complementary health disciplines, including but not limited to:

- Osteopathy;
- Naturopathy;
- Phytotherapy;
- Homeopathy.

Only services delivered by professionals governed by a Québec professional order will remain eligible.

2. Students enrolled in training programs for disciplines not governed by a professional order will also lose access to certain tax deductions or credits related to tuition fees;

This applies to schools and institutions offering programs in non-regulated health disciplines.

### **Impact on practitioners, schools and their students**

- Clients will no longer be able to claim the above-listed services as medical expenses on their Quebec income tax return;
- Schools offering training in non-regulated disciplines will no longer be eligible for certain education-related tax advantages, meaning that tuition receipts issued to students will no longer be claimable on their Québec income tax return;
- Receipts issued to your clients will continue to be reimbursed by insurance companies.

For more details, please consult the following two links on the Revenu Québec website:

- Association des professionnels en soins intégratifs (APSI) - <https://www.apsisante.org/projets/> (French version only)
- [Medical Expenses](#) (see clause 2 – page 9 and clause 15 – page 32)
- Tuition Fees - [Bill no 6](#) (Go down to Section "Introduction" and click on "An Act to give effect to fiscal measures announced in the budget...") to download the PDF (see clause 49 to 51– page 26 to 27)