

CMA's Response to CRA's Questions, Public consultation
on the *Disability Tax Credit Promoters Restrictions Act*
regulations

Canadian Medical Association

May 15, 2015



Helping physicians care for patients
Aider les médecins à prendre soin des patients

The Canadian Medical Association (CMA) is the national voice of Canadian physicians. Founded in 1867, CMA's mission is helping physician care for patients.

On behalf of its more than 80,000 members and the Canadian public, CMA performs a wide variety of functions. Key functions include advocating for health promotion and disease/injury prevention policies and strategies, advocating for access to quality health care, facilitating change within the medical profession, and providing leadership and guidance to physicians to help them influence, manage and adapt to changes in health care delivery.

The CMA is a voluntary professional organization representing the majority of Canada's physicians and comprising 12 provincial and territorial divisions and 51 national medical organizations.



The Canadian Medical Association (CMA) is pleased to provide the information below in response to questions by the Canada Revenue Agency (CRA) for consideration as part of the development of regulations following the enactment of the *Disability Tax Credit Promoters Restriction Act*. This information is in follow up to CMA's submission to the CRA dated December 19, 2014, attached for reference.

As explained in the CMA's submission attached, the CMA strongly encourages the CRA to include an exemption for "a health care practitioner duly licensed under the applicable regulatory authority who provides health care and treatment" from the reporting requirements in the forthcoming regulations enabled by the *Disability Tax Credit Promoters Restriction Act*. This exemption is necessary to ensure CRA does not impose duplicative regulatory oversight of the medical profession, specific to the provision of this uninsured service. As fully explained in the CMA's brief, this exemption would not introduce a potential "loophole".

Issue 1: Organizations Responsible for Physician Regulatory Oversight

The statutory authority for the regulatory oversight of physicians rests with the provincial and territorial medical regulatory colleges. As explained on page 4 of the CMA's submission, medical regulatory colleges have statutory, comprehensive regulatory authority of physicians; this authority captures: medical licensure, governing standards of practice, professional oversight, and disciplinary proceedings. Included in this authority is broad regulatory oversight for fees that physicians may charge for uninsured services, which would capture the fee charged for the Disability Tax Credit form. The Federation of Medical Regulatory Authorities of Canada (FMRAC) is the umbrella organization representing provincial and territorial medical regulatory authorities in Canada and can address how best to contact individual regulatory colleges.¹

Issue 2: CMA's Code of Ethics

In addition to policies, guidance and oversight by provincial and territorial regulatory colleges, charging a fee associated with the delivery of an uninsured service, in this case a fee associated with completing the form associated with the Disability Tax Credit, is captured by Section 16 of the CMA's Code of Ethics. Section 16 states: "In determining professional fees to patients for non-insured services, consider both the nature of the service provided and the ability of the patient to pay, and be prepared to discuss the fee with the patient."²

Issue 3: Fee Structure for Uninsured Services

As the CRA does not provide remuneration to physicians for the completion of the Disability Tax Credit form, the delivery of this service by physicians is an uninsured service. As an uninsured service there is no set fee level. While provincial and territorial medical associations

may provide guidance to physicians within their jurisdiction on uninsured services, which may be referenced in policies by regulatory colleges, this guidance does not constitute a set fee schedule. As captured in the CMA's Code of Ethics referenced above, physicians may consider patient-specific and other factors in determining a fee for the delivery of an uninsured service. The CMA encourages CRA to review relevant policies and guidance of individual provincial and territorial regulatory colleges for a comprehensive understanding of the oversight of uninsured services.

Closing

Once again, the CMA appreciates the opportunity to provide further information to support the development of regulations to enable the new authorities of the *Disability Tax Credit Promoters Restriction Act* and to ensure that CRA does not impose redundant and duplicative regulatory oversight of the medical profession.

¹ FMRAC's Executive Director is Dr. Fleur-Ange Lefebvre and can be reached at falefebvre@fmrac.ca

² CMA's Code of Ethics may be accessed here: https://www.cma.ca/Assets/assets-library/document/en/advocacy/policy-research/CMA_Policy_Code_of_ethics_of_the_Canadian_Medical_Association_Update_2004_PD04-06-e.pdf