

Canada Revenue Services allows certain tutoring costs to be deducted as medical expenses. Those are defined on the CRA website as follows:

*"**Tutoring services** that are supplementary to the primary education of a person with a learning disability or an impairment in mental functions, and paid to a person in the business of providing these services to individuals who are not related to the person. A medical practitioner must certify in writing that these services are necessary."*

For clarification regarding the deductibility in your particular case, please contact your taxation professional or the CRA.

[CRA Website page](#)

