



[The following information has been taken directly off of the CRA website.](#)

## **Gluten-free food products**

Persons with celiac disease can claim the incremental costs associated with buying gluten-free food products as a medical expense.

## **Incremental cost of gluten-free products**

The incremental cost of buying gluten-free food products is the cost of gluten-free product minus the cost of similar products with gluten.

## **Eligible food products**

Generally, the food products are limited to those produced and marketed specifically for gluten-free diets, such as gluten-free bread.

Other products can also be eligible if they are used by the person with celiac disease to make gluten-free products for their own use. This includes, but is not limited to, rice flour and gluten-free spices.

If several people eat the product, only the costs related to the part of the product that is eaten by the person with celiac disease may be claimed as a medical expense.

## **Documents you need to keep**

Do not send your supporting documents. Keep them in case the CRA asks to see them later. You will need to keep all of the following documents:

- a letter from a medical practitioner that certifies that the person has celiac disease and needs a gluten-free diet
- receipts for each gluten-free food product that is claimed
- a summary of each food product that was bought during the 12-month period for which the expenses are being claimed (read the following example)

## **Example**

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| <b>Product summary</b>                               |                                        |
|------------------------------------------------------|----------------------------------------|
| <b>Food product:</b>                                 | <b>Bread</b>                           |
| Number of products bought (for the 12-month period): | 52                                     |
| Average cost of products with gluten:                | \$3.99                                 |
| Average cost of gluten-free product:                 | \$7.99                                 |
| Incremental cost:                                    | $\$7.99 - \$3.99 = \$4.00$             |
| <b>Amount to claim:</b>                              | $\$4.00 \times 52 = \mathbf{\$208.00}$ |