

UltraComfort™

Tax Exemption on Lift Chairs in Canada



DID YOU KNOW that power lift recliners are tax exempt in Canada with a prescription from a doctor or medical practitioner?

Requirements for Tax Exemption

Chair with
Lift Feature

Medical-
Grade
Construction

Prescription
with
Diagnosis



**Medical
Device
License**

Not all Lift Chairs Apply

The lift chair must be built to medical-grade standards and be specially designed for an individual with a disability to be exempt from tax in Canada.

The chair must be distributed by a company holding a Medical Device Established License (MDEL) in Canada.

Golden Technologies of Canada, distributor of Ultra Comfort, holds a Canadian MDEL: 3918.



Options for Zero-Rating Tax on a Lift Chair Purchase



There are two options for zero rating tax on a lift chair purchase: at time of purchase or on income tax.

Option 1

If the product meets all requirements and a prescription is provided at time of purchase, the retailer can zero-rate the tax on the lift chair purchase. You must keep a record of the prescription on file for a minimum of five years.

Option 2

If the purchaser does not have a prescription at time of purchase they can acquire the prescription any time before the end of the calendar year. The purchase can be submitted as a medical device on their income tax to receive a refund of the taxes paid on the lift chair. A portion of the lift chair purchase may also be refunded if the chair meets medical-grade standards.

*Ultra Comfort power lift recliners
proudly meet all requirements for
tax exemption in Canada*

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