

## Know who to turn to



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Monday, September 13, 2004

Ms. Sherri Torjman & Mr. Robert Brown  
Co-Chairs  
Technical Advisory Committee on Tax Measures  
for Persons with Disabilities  
140 O' Connor Street  
Ottawa K1A 0G5

Attention: Mr. Charles Smyth

Dear Ms. Torjman & Mr. Brown,

The Canadian Diabetes Association understands that during its review of the eligibility criteria for the Disability Tax Credit, your Technical Advisory Committee received representation from the Disability Tax Credit Coalition. Included in that representation was advice on the eligibility of persons with diabetes for the Disability Tax Credit.

While we understand that your Technical Advisory Committee has finished accepting public submissions, we ask for the opportunity to meet with you and urge you to consider our concerns as you write the final report with your recommendations on changes to the federal Disability Tax Credit (DTC).

Our Association has identified a number of shortcomings with Canada Revenue Agency's current policy relating to the eligibility of insulin pumps for the tax credit. The Canada Revenue Agency (CRA) recently began approving claims under the Disability Tax Credit retroactively to 2000 for Canadians living with diabetes who use a pump to inject insulin.

While the Canadian Diabetes Association appreciates the extension of eligibility under the Disability Tax Credit (DTC) for people living with diabetes who use an insulin pump. Any contribution to relieve the tremendous financial burden in managing this chronic disease is welcome in our view. However, we are concerned that the administration of the DTC as it relates to people living and managing diabetes 24 hours a day, seven days a week may not be considering all the facts and challenges of living with this chronic disease.

Our main concern is that insulin – rather than the insulin pump – is the *life sustaining therapy*.

While we appreciate the inclusion of the pump under the eligibility criteria for the DTC, it is the insulin delivered by the pump that is the *life sustaining therapy*. Without question it is insulin delivered by a pump, syringe or insulin pen that sustains life for Canadians living with diabetes. Scientific evidence and medical opinion states clearly that insulin is a life sustaining therapy for people living with type 1 diabetes. Without insulin, a person with type 1 diabetes will die. For Canadians with diabetes, this disease requires monitoring and adjustment of insulin requirements on a 24 hour a day basis, every day for the rest of their lives.

We believe that the current criteria for DTC eligibility are inconsistent with independent scientific evidence and long held medical opinion. The CRA, as we understand, approved the inclusion of the pump for the DTC because it met the criteria of 14 hours per week usage. Insulin is the life sustaining therapy for Canadians living with diabetes and is required every day, 24 hours a day. Insulin should therefore in our opinion also meet the CRA criteria for 14 hours per week usage. The CRA however has deemed insulin as a *medication* rather than a *life sustaining therapy*, and therefore disallows claims from people with type 1 diabetes.

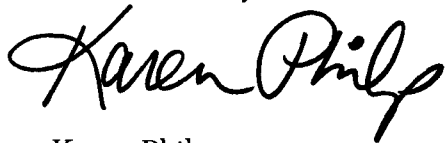
The most recent and best scientific evidence is compiled in the *Canadian Diabetes Association 2003 Clinical Guidelines for the Prevention and Management of Diabetes in Canada* (a copy is enclosed). The conclusions demonstrate the importance of people with diabetes taking a comprehensive and aggressive approach to managing the disease on a daily basis. We believe that the CRA may not be aware of these new clinical recommendations for physicians on how to manage diabetes effectively, nor of the daily time commitment required by individuals living with diabetes to comply with their physician's recommendations.

We would welcome the opportunity to brief you more fully on the new scientific evidence in the *Canadian Diabetes Association 2003 Clinical Practice Guidelines for the Prevention and Management of Diabetes in Canada*. Briefly however the *Canadian Diabetes Association 2003 Clinical Practice Guidelines* outline a number of necessary activities for all types of diabetes which may include insulin and oral diabetes medications, additional medications to manage risk and prevent serious complications from developing. Additional recommended daily activities require the person with diabetes to undertake daily blood glucose testing, calculations of carbohydrate intake, diet management, safe sharps disposal and specialized care to avoid serious complications.

Canadians living with type 1 diabetes undertake a multitude of daily tasks to effectively manage their blood sugar levels and associated risk factors. The care and management requires vigilance 24 hours each day and more than exceeds the minimum 14 hours per week under CRA's eligibility requirements.

Thank you for considering our request to consider our concerns. Representatives of the Canadian Diabetes Association would be pleased to meet with you and your staff to discuss this further or answer any questions you may have. We also have volunteer medical and scientific experts in diabetes who are willing to contribute if required. Please contact me directly at (613) 688-2310 in Ottawa.

Yours sincerely,

A handwritten signature in black ink that reads "Karen Philp". The signature is written in a cursive, flowing style.

Karen Philp  
National Director

attachment