



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

Toronto International Institute of Traditional  
Chinese Medicine & Acupuncture  
292 – 296 Parliament Street  
Toronto, ON  
M5A 3A4

Your file: *Votre référence*

Our file: *Notre référence*

Attention: Arthur Lo

HDM 9312-5

May 7, 2001

Dear Mr. Lo,

Subject: **Toronto International Institute of Traditional  
Chinese Medicine & Acupuncture  
Recognition as an Educational Institution**

A copy of the letter of April 18, 2001 from Human Resources Development Canada regarding the certification of your institution has been forwarded to this Agency for consideration.

We would like to explain that a tuition fees credit may be allowed where an individual is enrolled at an educational institution in Canada that is:

- a) a university, college or other educational institution providing courses at a post-secondary school level or,
- b) an institution certified by the Minister of Human Resources Development Canada to provide courses, other than courses designed for university credit, that furnish a person with skills for, or improve a person's skills in, an occupation.

We wish to confirm that for tax purposes, the Toronto International Institute of Traditional Chinese Medicine & Acupuncture would qualify as an educational institution described in a) above, and we could accept tuition fees receipts from the institution for programs at the post-secondary level.

If you require further information, please do not hesitate to contact me at (613) 952-3811.

Sincerely,

Carol Hussey  
A/Manager  
Validation Section, Special Processing Division  
Individual Returns and Payments Processing Directorate

c.c. Human Resources Development Canada  
Attention: Pierrette Thibodeau  
Certification Program