Income Tax Act

Section 118.4 (1) For the purposes of subsection 6(16), sections 118.2 and 118.3 and this subsection,

- (*a*) an impairment is prolonged where it has lasted, or can reasonably be expected to last, for a continuous period of at least 12 months;
- (*b*) an individual's ability to perform a basic activity of daily living is markedly restricted only where all or substantially all of the time, even with therapy and the use of appropriate devices and medication, the individual is blind or is unable (or requires an inordinate amount of time) to perform a basic activity of daily living;
- (*b.1*) an individual is considered to have the equivalent of a marked restriction in a basic activity of daily living only where all or substantially all of the time, even with therapy and the use of appropriate devices and medication, the individual's ability to perform more than one basic activity of daily living (including for this purpose, the ability to see) is significantly restricted, and the cumulative effect of those restrictions is tantamount to the individual's ability to perform a basic activity of daily living being markedly restricted;
- (*c*) a basic activity of daily living in relation to an individual means
  - (i) mental functions necessary for everyday life,
  - (ii) feeding oneself or dressing oneself,
  - (iii) speaking so as to be understood, in a quiet setting, by another person familiar with the individual,
  - (iv) hearing so as to understand, in a quiet setting, another person familiar with the individual,
  - (v) eliminating (bowel or bladder functions), or
  - (vi) walking;
- (*c.1*) mental functions necessary for everyday life include
  - (i) memory,
  - (ii) problem solving, goal-setting and judgement (taken together), and
  - (iii) adaptive functioning;
- (*d*) for greater certainty, no other activity, including working, housekeeping or a social or recreational activity, shall be considered as a basic activity of daily living; and
- (*e*) feeding oneself does not include
  - (i) any of the activities of identifying, finding, shopping for or otherwise procuring food, or
  - (ii) the activity of preparing food to the extent that the time associated with the activity would not have been necessary in the absence of a dietary restriction or regime; and
- (*f*) dressing oneself does not include any of the activities of identifying, finding, shopping for or otherwise procuring clothing.