Written Submission for the Pre-Budget Consultations in Advance of the Upcoming Federal Budget

By: **Celiac Canada**

Contact: Melissa Secord, National Executive Director
Celiac Canada
melissa.secord@celiac.ca



List of Recommendations

1. **Recommendation 1**: That the Government of Canada amend the *Income Tax Act* to replace the current incremental medical expense claim for gluten-free food with a fully refundable flat-rate federal tax measure of **$1,000 per adult** and **$600 per child** diagnosed with celiac disease, using a deeming provision under section 118.2, or another administratively appropriate mechanism, so eligible filers are not required to calculate incremental costs or retain food receipts.

2. **Recommendation 2:** That the Government of Canada invest in a time-limited Discovery and Opportunity Assessment for a **Canadian Gluten-Free Food Integrity Ecosystem**, led by Celiac Canada with agriculture, food-processing, laboratory, certification, research, health and industry partners. The assessment would strengthen a safe, resilient and affordable domestic food supply for Canadians who require gluten-free food for medical reasons; identify commercially viable, value-added opportunities for Canadian farmers, processors and manufacturers; and validate export markets that could provide the scale needed to sustain this specialized Canadian food-supply chain.

3. **Recommendation 3:** Develop a **national celiac disease strategy** to reduce diagnostic delay and underdiagnosis; fund culturally and linguistically appropriate awareness, diagnostic navigation and community-engaged data collection with newcomer-serving and community organizations, including initiatives focused on under-represented South Asian and Arab communities; and strengthen investment in celiac disease research.

***Cover photo:** Andy Carnovale, Courtice, Ontario with his 16-ft display of one year's worth of hundreds of food receipts from his 2023 CRA audit at Celiac Canada's Gluten-fee Breakfast Reception on Parliament Hill, May 2026.

About Celiac Canada

For over 50 years, Celiac Canada has been the only national charity serving people with celiac disease (CeD) in Canada. Rooted in science, we provide education, support services and programs to promote awareness and improve diagnosis rates and long-term health outcomes. We are the largest single non-governmental funder of celiac research in Canada.

Celiac disease (CeD) is a genetic autoimmune disorder that affects **1** in **100 Canadians**. When an individual with CeD consumes **gluten** (a group of proteins found in the grains wheat, rye, and barley and related hybrid grains), it triggers a reaction that causes damage to the small intestinal tract. This damage impedes the body's ability to absorb nutrients, leading to a wide range of symptoms and complications included but not limited to gastrointestinal issues, anemia, migraines, neurological problems, osteoporosis, bone and joint pain and even some cancers.

The only known medical treatment for CeD is a **Medical Nutrition Therapy (MNT)** which consists of a **strict gluten-free diet**. Simply put, the vigilance required to manage it is in no way a lifestyle choice. Gluten-free foods are therefore recognized as our medicine.

Recommendations for Budget 2026

The recommendations below align with federal priorities for affordability, food security, productivity, domestic processing, trade diversification and sustainable health care.

1. **Amend the *Income Tax Act* to replace the current incremental medical expense claim for gluten-free food with a fully refundable flat-rate federal tax measure of $1,000 per adult and $600 per child diagnosed with celiac disease.**

Celiac Canada recommends a fully refundable flat-rate federal tax measure of **$1,000 per adult** and **$600 per child** diagnosed with celiac disease. Celiac Canada is open to working with the Department of Finance and the Canada Revenue Agency on the most appropriate legislative mechanism, provided the final design is refundable, broadly accessible and eliminates incremental-cost calculations, household prorating and food-receipt retention.

Celiac Canada has already provided the Department of Finance and Treasury Board with actuarial costing for two diagnosed-population scenarios, including a design option that provides the full amount broadly and gradually phases out support only at high family incomes. The model estimates a current annual federal cost of approximately $50.88 million to $65.53 million. It models full support below $200,000 in adjusted family net income, followed by a gradual phase-out ending between $250,000 and $300,000. Final thresholds can be refined with government to balance broad access, equity and fiscal sustainability.

In a joint 2025 cross-sectional survey by Harpur Leeds University and Celiac Canada of 2,485 Canadian gluten-free consumers and caregivers found that **74% reported worsening product costs**, 32% reported buying smaller amounts of food, and 31% reported stricter food budgets. Separately, a prospective McMaster Adult Celiac Disease Clinic study of 287 patients found that **16% reported food insecurity,** with most of that group moderately or severely food insecure, and 5% reported being unable to feed their children. The State of Celiac Disease in Canada survey of 7,491 respondents likewise identified affordability as a leading concern (McAulay et al., 2026; Leong and Pinto-Sanchez, 2024; Celiac Canada, 2022):

- 85% identified the cost of gluten-free food as the top problem facing the community.
- 52.1% reported that cost limits the food they buy.

Paragraph 118.2(2)(r) of the Income Tax Act recognizes the incremental cost of gluten-free food as an eligible medical expense for a person with celiac disease who has written medical certification that a gluten-free diet is required. Under the current non-refundable Medical Expense Tax Credit, claimants must calculate the difference between a gluten-free product and a comparable gluten-containing product, prorate shared household consumption, and retain supporting documents (Canada Revenue Agency, 2026).

Unlike a medical device with a clear purchase price, the current process requires claimants to:

- collect and retain receipts for each gluten-free food product claimed;
- calculate the price difference between each gluten-free product and a comparable gluten-containing product; and
- pro-rate the incremental cost when the product is shared with household members who do not have celiac disease.

The current process has a high degree of burden and administration over other health condition reporting and a lack of equity. Other health conditions may have one or two medical receipts to claim or can capture a report from their pharmacist or medical provider. People with limited tax, digital or financial literacy, including some seniors, may have greater difficulty completing the comparative product and portion calculations. Because the credit is non-refundable and subject to an income threshold, people with little or no tax payable may receive limited or no value even though they face the same medically necessary food costs. A refundable flat-rate credit would make support easier to claim, easier to administer and more accessible to lower-income households (Canada Revenue Agency, 2026).

2. **Invest in a time-limited Discovery and Opportunity Assessment for a Canadian Gluten-Free Food Integrity Ecosystem to strengthen a safe, resilient and affordable domestic food supply for Canadians who require gluten-free food for medical reasons, support commercially viable value-added opportunities for Canadian farmers, processors and manufacturers, and validate export markets that could provide the scale needed to sustain this specialized Canadian food-supply chain.**

Safe gluten-free food begins before a product reaches the grocery shelf. For Canadians who **require gluten-free food for medical reasons, reliable access to safe food is both a population-health and food-security issue**. Because unintended gluten exposure can cause symptoms and reduced functioning lasting several days, improving the safety and integrity of the gluten-free food supply may help reduce avoidable lost work time, productivity impacts and the need for medical care

Gluten may be introduced during growing, harvesting, transportation, storage, milling or processing and cannot be removed through careful handling at home. Validated preventive controls, representative sampling, testing and traceability are therefore necessary for packaged foods represented as gluten free. Strengthening these systems would support access to safe food for people with celiac disease and other medically recognized gluten-related disorders while advancing Canada's priorities of affordability and access to safe food (Celiac Canada, 2019; Canadian Food Inspection Agency, 2023).

Canada has a documented foundation on which to build. Celiac Canada co-developed the original **Gluten-Free Certification Program** with Allergen Control Group in 2011. Created as a preventive, facility-based gluten-control system rather than relying on final-product testing alone, the program subsequently evolved into the BRCGS Global Standard Gluten-Free, which is now globally applicable and used by certified facilities in multiple countries. This experience demonstrates Celiac Canada's longstanding role in advancing science-based food-safety systems, industry standards and consumer protection (Celiac Canada, 2026; BRCGS, 2024). In 2016, Agriculture and Agri-Food Canada invested more than $500,000 in Celiac Canada's work to improve access to

Canadian gluten-free grains, develop a voluntary certification standard, and create practical tools for producers and grain millers. Subsequent work examined sampling and gluten-testing methods for oats, pulses and oilseeds, including flax and hemp. Together, this record demonstrates Celiac Canada's ability to convene government, researchers, laboratories, producers, processors and manufacturers. It supports a next, evidence-gathering phase focused on domestic capacity, food integrity, value-added processing, commercialization and market access (Agriculture and Agri-Food Canada, 2016; Celiac Canada, 2019).

Canada's **2026 National Food Security Strategy identifies food affordability, domestic processing capacity, import dependence and resilience to external disruptions as national priorities.** It calls for more Canadian-grown food to be processed domestically so that more productive capacity, employment and value remain in Canada. The 2026 Halifax Statement for the Next Policy Framework similarly emphasizes domestic capacity, value-added processing, product quality and consistency, competitiveness, market diversification, resilience, science and innovation. A Canadian Gluten-Free Food Integrity Ecosystem would apply these priorities to a defined medically necessary food-supply challenge by connecting producers, processors, manufacturers, laboratories, certification bodies, researchers, governments, health organizations and consumers (Agriculture and Agri-Food Canada, 2026a, 2026b).

Canada grows substantial quantities of oats, pulses, seeds and oilseeds, but agricultural production alone does not ensure a dependable supply of gluten-free ingredients or finished foods. Safe supply requires appropriate field controls, segregation, specialized handling and processing, cleaning, representative sampling, testing, traceability and documentation. It also requires sufficient commercial demand to support the additional costs and investments associated with verified gluten-free production.

Strengthening this domestic capacity could improve Canada's food-system resilience, increase the availability of trusted ingredients, and retain more value from Canadian-grown crops. It could also create opportunities to move beyond undifferentiated commodities into identity-preserved crops, specialty flours, proteins, fibres and other functional ingredients, formulation systems and finished gluten-free foods. The assessment should determine which opportunities offer technical feasibility, demonstrated buyer demand, competitive pricing and a sustainable return for participating farmers, processors and manufacturers.

Investing in effective preventive controls, representative sampling, testing and traceability can also reduce the likelihood and potential scope of costly food recalls. When a problem does occur, strong traceability can help businesses and regulators identify affected ingredients and product lots more quickly, support a more targeted response, and limit unnecessary disruption across the wider supply chain. This helps protect consumer health, supports confidence in gluten-free claims and reduces the financial and reputational risks that recalls can create for farmers, processors, manufacturers and retailers.

Participation must be commercially worthwhile for farmers and processors. Verified gluten-free production may require additional crop and field controls, segregation, specialized storage and transportation, testing, cleaning, certification, documentation and capital equipment. The assessment should determine where buyers value these attributes sufficiently to compensate participating businesses for the added requirements. It should also identify where coordinated public investment could address early-stage research, technical, infrastructure or market-development barriers that individual businesses may be unable to resolve independently.

Federal support should begin with a **time-limited Discovery and Opportunity Assessment.** The assessment should:

- review the integrity and capacity of Canada's gluten-free grain and ingredient supply chains, including oats, pulses, seeds and oilseeds;
- map segregated growing, harvesting, storage and transportation capacity;

- evaluate cleaning, milling and value-added processing capacity;
- assess preventive controls, sampling, testing, traceability and certification systems;
- examine the availability and affordability of safe gluten-free ingredients and foods in Canada;
- determine the additional costs and potential commercial value associated with verified gluten-free production;
- validate domestic and export demand for identity-preserved crops, value-added ingredients and finished foods; and
- identify where education, applied research, technical assistance, technology adoption, pilot projects or infrastructure investment may be justified.

The assessment should produce a costed, phased roadmap with identified partners, governance, decision points, expected outcomes and criteria for subsequent public or private investment. This would allow government and industry to review the evidence before committing to larger technology, pilot or capital projects.

Celiac Canada is undertaking preliminary project-development work to define the proposed assessment's scope, methodology, partnership model, governance, budget and decision points. This preliminary work is intended to bring government a thoughtfully designed, grant-ready project. It will not replace the substantive sector-wide assessment for which federal investment is sought.

The assessment's primary purpose would be to **strengthen the safety, resilience, affordability and productive capacity of Canada's domestic gluten-free food system**. Export opportunities would be evaluated as a secondary but potentially important means of helping Canadian farmers, processors and manufacturers achieve the volume and return required to sustain specialized production and processing. A larger and more diversified customer base could make investments in segregation, testing, traceability, processing and certification more commercially viable while reducing dependence on any single market.

Europe, the United States, Mexico and selected other markets should be assessed using product-specific and country-specific evidence. Opportunities should proceed only where research confirms buyer demand, regulatory and certification fit, competitive delivered costs and a defensible advantage for Canadian suppliers. Canada's potential advantage is not simply that it grows oats, pulses and oilseeds. Any advantage would need to arise from its ability to provide identity-preserved, traceable and independently verified ingredients or finished foods that consistently meet demonstrated buyer specifications.

Selected **South Asian and Arab markets** should also be assessed as potential longer-term opportunities. A systematic review of Asia-Pacific studies estimated pooled celiac seroprevalence of 1.2% among lower-risk populations and pooled biopsy-confirmed prevalence of 0.61%. A separate systematic review covering **12 Arab countries** found substantial variation in reported general-population prevalence, from approximately 0.1% in Tunisia to **3.2% in Saudi Arabia** (Ashtari et al., 2021; El-Metwally et al., 2020).

These findings demonstrate the presence of celiac disease and a potentially significant underlying medically driven need across large and diverse populations. Underdiagnosis may mean that current retail demand does not reflect the full longer-term need. However, prevalence and population size do not establish the number of diagnosed consumers, purchasing power, import demand, buyer interest or attainable Canadian market share. Country-specific research should therefore distinguish the currently addressable market from longer-term opportunities that may emerge as diagnosis, awareness and access to safe food improve.

These international relationships could also support Celiac Canada's domestic mission. South Asian and Arab communities are important parts of Canada's population, and collaboration with patient organizations, researchers and other credible partners may improve understanding of culturally and linguistically specific

barriers to diagnosis and safe-food access among **newcomers and established Canadian communities**. Any connection between immigration patterns and gluten-free food demand should be assessed using Canadian demographic, health and consumer evidence rather than assumed.

Subject to the assessment's findings, Celiac Canada and sector partners could support contamination prevention, sampling, testing, traceability, certification, education and knowledge mobilization across the value chain. The staged approach would begin with evidence and partner validation, proceed to targeted pilots only where a credible need and business case are demonstrated, and reserve larger infrastructure investments for opportunities with measurable benefits for Canadians, farmers, processors and food manufacturers.

The proposed investment would first strengthen a medically necessary domestic food supply and help Canada retain more value from Canadian-grown crops. Carefully validated export opportunities could then provide the additional scale needed to make specialized gluten-free production, value-added processing and finished-food manufacturing commercially sustainable over the longer term.

3. **Provide a time-limited federal investment to develop and implement a national celiac disease strategy that reduces diagnostic delay and underdiagnosis, strengthens primary-care capacity, supports culturally and linguistically appropriate outreach and diagnostic navigation for under-represented populations, including South Asian and Arab communities and newcomers at risk, and establishes disaggregated national data and measurable health-system and economic outcomes.**

Celiac Canada's State of Celiac Disease in Canada survey found that the mean duration from symptom onset to diagnosis remained approximately 10 years. Among respondents diagnosed within the previous two years, **30.5% had experienced a diagnostic delay of 10 years or longer** (Celiac Canada, 2022).

Celiac Canada's national analysis also found that **racialized respondents had greater odds of longer diagnostic delays** than White respondents (adjusted odds ratio 1.32, 95% confidence interval 1.16 to 1.51). Celiac Canada has identified **South Asian and Arab communities as under-represented** in its existing Canadian survey and engagement data. Under-representation is an evidence gap, not evidence of lower risk. International reviews confirm that celiac disease occurs in South Asia and Arab countries, although estimates vary across countries and study methods. A targeted federal investment should enable Celiac Canada to partner with newcomer-serving, healthcare and community organizations to co-design culturally and linguistically appropriate awareness, clinician education, diagnostic navigation and community-engaged data collection. This would help newcomers and others at risk recognize symptoms, access appropriate testing before adopting a gluten-free diet, and receive support following diagnosis (Celiac Canada, internal data review; Ashtari et al., 2021; El-Metwally et al., 2020).

International evidence indicates that **delayed or undiagnosed celiac disease can be associated with additional healthcare use and economic burden.** A United Kingdom primary care study of 3,646 cases found that average costs for people with undetected and untreated celiac disease were 37% higher than for controls. A United States population-based study found average total medical costs fell by US$1,764 in the year after diagnosis, from US$5,023 to US$3,259. A Finnish study found that a diagnostic delay of at least three years was associated with more sickness absence, physician visits and use of certain medications before and after diagnosis.

While these studies were conducted outside Canada and used different healthcare systems, populations and costing methods, they do support a dedicated Canadian research study of diagnostic delay, healthcare utilization, work loss and household costs.

Health Canada's departmental plans recognize that healthcare investments can reduce disease burden and healthcare costs while supporting individual productivity and broader economic growth. They also prioritize

appropriate and effective health services, measurable results, improved health data, community participation, and research that advances knowledge, policy and program delivery. A time-limited federal investment in earlier celiac disease awareness and diagnosis would advance these objectives by equipping primary-care providers with evidence-based tools, supporting culturally and linguistically appropriate diagnostic navigation, closing Canadian data gaps, and measuring changes in diagnostic delay, healthcare utilization, work loss and patient outcomes.

Celiac Canada recommends a dedicated, time-limited federal investment to support:

- developing North American clinical practice guidelines and a funded dissemination plan;
- an awareness campaign for Celiac Disease Awareness Month to help improve diagnostic screening and disease recognition;
- healthcare professional education and practical decision-support tools;
- targeted, community-led outreach and diagnostic-navigation pilots with South Asian and Arab communities, including newcomers, and collection of disaggregated Canadian data;
- improved surveillance and data collection;
- research into the Canadian health and economic burden of delayed diagnosis; and
- patient-engaged research and knowledge mobilization.

The work should be undertaken with provinces and territories, clinicians, researchers and people with lived experience, with measurable objectives for earlier diagnosis, more consistent care and improved evidence for future policy decisions.

Together, these recommendations form an integrated approach to finding and treating celiac disease in Canada. Earlier diagnosis and stronger care pathways would help identify Canadians who require a strict gluten-free diet; a safer, more resilient and commercially sustainable domestic gluten-free food system would help ensure that medically necessary food is reliably available; and a fairer, refundable federal tax measure would help households afford the higher cost of following that treatment. Better access to safe and affordable gluten-free food would support adherence to the only current treatment for celiac disease, helping to improve health outcomes and reduce unintended gluten exposure and the associated risk of avoidable illness, lost productivity, medical care and costly long-term complications. As awareness and diagnosis improve, a stronger and more predictable domestic market could also support investment by Canadian farmers, processors and manufacturers in specialized production, value-added ingredients and finished foods, with carefully validated export opportunities providing additional scale. Together, these investments would support population health, food security, affordability, productivity and Canadian economic resilience.

In conclusion, Celiac Canada sincerely appreciates the opportunity to participate in the government's pre-budget consultations in advance of the 2026 Budget. We would warmly welcome the opportunity to further discuss these issues at your convenience.

Sincerely,



Melissa Secord,
National Executive Director
700-6733 Mississauga Rd., Mississauga, ON L5N 6J5
Phone: 905-507-6208 ext. 226
Email: melissa.secord@celiac.ca

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