



# POSITION STATEMENT:

## Trading/Bartering Massage Therapy Treatments

### **Position**

MTAA members should carefully consider all potential consequences before choosing to trade, or barter, massage therapy treatments for goods or services. Bartering creates a dual relationship between the massage therapist and the client, which could interfere with the therapeutic relationship. Bartering may also lead to a conflict of interest, in which the massage therapist is influenced by a real, potential, or perceived personal or professional gain. Any risk associated with the massage therapist's ability to remain objective and provide equitable care in the client's best interest must be identified and considered before entering into a trade/barter agreement.

Any massage therapy services that are 'traded' between members, colleagues, peers, clients or vendors are considered to be a barter arrangement, which is a cashless or non-monetary exchange of goods and services. Whether compensation is monetary or not, massage therapy is still being provided, meaning that the member is still accountable for practicing in accordance with all MTAA guidelines.

### **Guidelines**

At all times—including when entering into any bartering arrangement—it is the MTAA member's responsibility to ensure that all applicable Standards of Practice as well as the Code of Ethics are being followed.

MTAA members are expected to be aware of, and comply with, all tax and Canada Revenue Agency ("CRA") requirements in respect of bartering, trading, and non-monetary transactions. MTAA members should seek the advice of their accountant and other professional advisors to ensure the value of the non-monetary transaction is properly accounted for and declared. All remittances due to the CRA or otherwise are the sole responsibility of the MTAA member.

The MTAA is not responsible for and disclaims any losses, claims, demands, expenses, liabilities or obligations (hereinafter "Claims") which may be brought against the MTAA member by any government authority, including CRA, or any Claims incurred by the MTAA member as a result of their acceptance of non-monetary payment for services. Each MTAA member assumes all risks and hereby releases and discharges the MTAA from any and all Claims as a result of the MTAA member accepting non-monetary payment for services.