

> Code of ethics

This Code of Ethics is approved by the Réseau des massothérapeutes professionnels du Québec.



**Réseau des
massothérapeutes
professionnels
du Québec**

Bring together | Act | Protect

Tel.: 1 800 461-1312 | rmpq.ca | info@rmpq.ca

Table of contents

Chapter 1	General clauses.....	2
	1.1 Definitions.....	2
Chapter 2	Duty and obligations to the public.....	2
Chapter 3	Duty and obligations towards the Client	3
	3.1 Profession practice.....	3
	3.2 Sexual misconduct.....	5
	3.3 Integrity and objectivity.....	6
Chapter 4	Duty and obligations towards the profession.....	7
	4.1 Derogatory acts	7
	4.2 Contribution to the profession advancement.....	8
Chapter 5	Availability and diligence	8
Chapter 6	Professional secrecy	10
Chapter 7	Responsibility.....	10
Chapter 8	Independence and unselfishness	11
Chapter 9	Files accessibility	11
Chapter 10	Professional fees	12
	10.1 Fee settings and payments	12
	10.2 Product sale.....	13
	10.3 Promotion and marketing	13
	10.4 Publicity, media and Internet.....	13
	10.5 Restrictions and obligations related to the publicity.....	14
Chapter 11	Asepsis.....	14
	11.1 Cleanliness of premises.....	14
	11.2 Hand washing.....	14
	11.3 Cleanliness of equipment	14
	11.4 Additional recommendations, guides and protocols	14
Chapter 12	Relationship with Members and the Réseau.....	14
Chapter 13	Duties and obligations towards the Réseau.....	15

Interpretation

For convenient reasons, the masculine gender is used in this text. It must be understood the same way for feminine gender.

The violation of any article of this code by a Member constitutes a derogatory act to the profession's dignity and to the honor of the Réseau.

> Chapter 1

General clauses

1.1 Definitions

1.1.1 In the present regulation, unless the context indicates a different sense, one hears by:

a) Réseau: *Réseau des massothérapeutes professionnels du Québec*

b) Client: someone who benefited of professional services of a Member of the Réseau.

c) Member: massage therapist, kinesitherapist, orthotherapist or naturotherapist detaining a Membership certificate and registered on the Réseau board.

d) Claimant: a person who submits a denunciation to the secretary of the syndic's office regarding a potential breach of ethics.

e) Therapeutic care: all bodily, manual work of global nature applied to a human being, with a goal of prevention, maintenance and/or promotion of health according to the received expertises.

> Chapter 2

Duty and obligations to the public

2.1.1. From the moment the Member is registered to the Réseau under his legal name, he must use the same name on his professional card, his publicity and all other references related to his professional practice.

2.1.2. The Member must protect in his exercise, the health and well-being of the individuals he serves; on the individual and collective plan.

2.1.3. In the exercise of his functions, the Member must acknowledge all of consequences that his research and his work can have on the society.

2.1.4. The Member has to promote all education and information measures in the therapeutic care area. Unless otherwise specified, he also has to proceed, in the exercise of his function to all pertinent action leading to this education function and information to the public.

2.1.5. When invited by the media to publicly represent the Réseau and his profession the Member has to inform the public with honesty and accuracy on methods generally permitted by his profession.

2.1.6. At all time, when the Member expresses his opinion, it has to be done with honesty, objectivity, discernment and accuracy, committing to personally verify before expressing his self, the veracity and nature of the information.

2.1.7. When the Member expresses publicly opinions or values which go against the philosophy and the mission of the Réseau or against what is generally allowed within his discipline, he has to clarify that he makes it on his personal behalf and that his opinions do not reflect opinions from his colleagues or the Réseau.

2.1.8. The Member's behavior must be imprint by moderation and dignity; he must avoid any exaggeration or sensationalism of any kind.

2.1.9. The Member must be respectful of himself, of his language and of his attitude at all times and at work premises.

Chapter 3

Duties and obligations towards the Client

3.1 Profession practice

3.1.1. When exercising his profession, the Member has to take into account his limits of abilities, capacities, as well as his knowledge. He has to refrain from beginning services for which he is not trained enough without obtaining necessary assistance.

3.1.2. During a relocation or renunciation of his professional practice, the Member must make sure the Client will have access to a therapeutic follow-up.

3.1.3. The Member must exercise his work with the respect of privacy, dignity and Client's liberty.

3.1.4. The Member cannot invoke friendship with a Client, consent or seductive maneuvers on his part to justify a dispensation in his responsibility as a legal Member and in his ethical duties to the Client or the Réseau.

3.1.5. The Member cannot resort to dishonest or doubtful processes in the exercise of his professional activities.

3.1.6. At no time the Member can, directly or indirectly, affect the Client's free choice to consult another Member of the Réseau or member of a professional order or any other competent person.

3.1.7. If required, for the well-being of his Client, the Member must consult a colleague, a member of a professional order or any other competent person; he can also lead him towards one of these persons.

3.1.8. The Member must avoid to practice in conditions, states or places subject to compromise the quality of services and dignity of the profession.

3.1.9. The Member must refrain from interfering in Client's personal affairs and must avoid any indiscreet conversation with him, or pressuring to obtain confidential information from the Client.

3.1.10. The Member must establish a trusting relationship between him and his Clientele. For this, the Member must in fact:

a) Avoid talking about his personal situation to the Client in any way or give any details concerning his private life;

b) Avoid soliciting his Client for a cause of any kind;

c) Respect physical, mental and emotional limits of the Client;

d) Respect basic rules of personal hygiene in order not to indispose his Client;

e) Lead his interviews by respecting values and Client's personal convictions, when getting specific information from his Client;

f) Privilege Client's interests rather than his own interests and, among other things, avoid unnecessary meetings or unnecessary acts, inappropriate or disproportionate to the Client's condition;

g) Take knowledge of the Client's health condition and take note of it in his file, whether it is a paper health questionnaire or an online questionnaire;

h) Expose to his Client, in a complete and objective way, nature and modalities of provided services.

3.1.11. The Member who stops or refuses to provide necessary therapeutic services to a Client must, if possible, make sure that the Client will be able to receive appropriate care from another person.

3.1.12. The Member must, in the exercise of his profession, have a blameless behavior towards a Client, on a physical, mental or emotional plan.

3.1.13. The Member cannot falsely, by any means:

a) Attribute a particular advantage to an item or service;

b) Claim that a monetary benefit will result from using or acquiring an item or service;

- c) Claim that an item or service meets an established standard;
- d) Attribute certain performance characteristics to an item or service.

3.2 Sexual misconduct

3.2.1. The Member must not engage in any type of sexual activity with his Client.

3.2.2. More over, the Member must be conscious that therapeutic relation can generate sexual needs and desires of any kind, from both the Client and the Member. Close relations and sexual activities are in contradiction with the professional ethics and are forbidden as long as the Client has recourse to Member's services. Following the above mentioned, the Member cannot establish any intimate love ties with the Client during his professional relation time.

3.2.3. The Member must not harass or sexually abuse his Client, refraining, at all times, from:

- a) Suggesting, proposing or pretending to be able to heal problems or sexual dysfunctions of the Client;
- b) Having a behaviour, such as gesture or expression, that is sexually degrading for the Client or that demonstrates a lack of respect towards his private life;
- c) Making seductive, insinuating gestures or sexual connotation jokes, personal appointments of sexual nature or any other sexual misbehaviour;
- d) Having any sexual relation, seduction maneuver or sexual touching with his Client;
- e) Having a behavior aiming in any way for the seduction or the satisfaction of his emotional needs or those of the Client;
- f) Suggesting, proposing, stimulating, or practicing techniques or bodily movements, such as touching, kneading, rubbing, brushing, examining or manipulating the Client's body or practicing energizing movements intended or not intended to seduce or satisfy the sexual or affective needs of the Client or the Member;
- g) Suggesting, extoling, encouraging, prescribing or practicing bodily or energizing movements similar to sexual connotation caresses in order to sort out Client's emotional or psychosomatic problems;
- h) Pronouncing inappropriate comments with sexual connotation or sexually degrading towards the Client such as Client's physical appearance, his clothes, his underwear, his sexual orientation or any other comment of same nature;
- i) Having a sexual relationship with a Client, initiated or not by the Client, including complete sexual relation or not, masturbation or any other genital, oral or anal contact.

3.2.4. If the Member evaluates that his Client has a need to consult, following his confessions concerning sexual or dysfunctional problems, he must guide this person towards a clinician sexologist, member of a corporation, association or professional order.

3.3 Integrity and objectivity

3.3.1. The Member must, during his work, identify himself to his Client and avoid all false representation concerning his level of expertise or efficiency of his services.

3.3.2. The Member must abstain from delivering false documents and/or information to anyone and for any reason.

3.3.3. The Member must have adequate and sufficient equipment to be able to provide services related to his title and expertise, and must insure that this equipment is in excellent working condition at all time.

3.3.4. The Member must fulfill his professional obligations with integrity, objectivity and moderation.

3.3.5. The Member must avoid all false representation concerning his level of expertise. He must, in the exercise of his profession, remain within the limits of his capabilities, his knowledge and means to his disposal; he must, if the case arises, consult or orient his Client to other professional services.

3.3.6. The Member must avoid all reproachable behaviour when obtaining his titles, expertises, attestations of study or diplomas.

3.3.7. The Member must inform his Client of all detrimental damage and un-repairable mistakes that he committed while providing him with professional care, as soon as possible.

3.3.8. The Member must abstain from counselling any stop or modification on the Client's medication and must, in the interest of this one, respect opinions and advice of health professionals.

3.3.9. The Member must abstain from questioning medical diagnoses and/or criticize opinions and advice from health professionals and must, in Client's interest, respect all health professionals.

> Chapter 4

Duties and obligations towards the profession

4.1 Derogatory acts

4.1.1. Is derogatory to the profession dignity the fact, for a Member, to:

- a)** Be found guilty of fraud in obtaining his titles and expertises;
- b)** Refuse to provide services to a person because of his race, skin color, sex, sexual orientation, civil status, age, religion, political convictions, language, ethnic or origin, social condition, or his handicap;
- c)** Abuse, while practicing, of the inexperience, ignorance, innocence, vulnerability or bad health condition of his Client;
- d)** Not be properly and modestly dressed in his work practice regardless of his work premises;
- e)** Solicit, harass or promote the use of illegal substances or hallucinogenic drugs at any time as a complement to the therapeutic care;
- f)** Exercise his work while he is under the influence of alcohol, narcotics, hallucinogens, narcotic preparations, anesthetic or any other substance which can lead to drunkenness, faculties perturbation or unconsciousness;
- g)** Intervene with a Client whose faculties are affected by alcohol, medicines, drugs or hallucinogens;
- h)** Behave against what is generally allowed in the exercise and practice of the profession;
- i)** Do physical or psychological gesture in order to incite a Client, directly or indirectly, to sexual acts;
- j)** Take advantage of his profession to pointlessly undress a Client when condition of this one does not require any excessive undressing;
- k)** Communicate with a Claimant when he is informed about an inquiry on his behavior or on his competence or when a denunciation is received concerning himself;
- l)** Accept or offer money or any other advantage in order to contribute or for having contributed to the adoption of a decision by the Réseau, the board of directors or his general assembly, or anyone of his committees or officers;
- m)** Makes a diagnosis and/or expresses criticisms on advice received by another Client's therapist or health professional;
- n)** Encourage someone to have his professional service by repetitively pressur-

ing this person;

o) Miss to inform the Réseau that he has reasons to believe a Member is incompetent or derogates from any ethic code;

p) Guarantee, directly or indirectly healing of a sickness, injury or any other pathology;

q) Suggest or encourage a Client to do an illegal or fraudulent act;

r) Make public the name of the client or information that may cause him harm on social networks, such as Facebook, Twitter, LinkedIn, Instagram, etc., without his consent.

4.2 Contribution to the profession advancement

4.2.1. The Member must, to the extent of his possibilities, contribute to, and help to the development of the Réseau by exchanging his knowledge and his experiences with other Members and students, and by participating to courses and continuous education training.

4.2.2. The Réseau may, upon recommendation of the professional inspection committee or the discipline committee, require any Member of the Réseau to successfully complete a continuing education training. Such decisions are final and cannot be appealed.

4.2.3. The Réseau may, upon recommendation of the professional inspection committee or the discipline committee, suspend the right to practice subject to the Réseau authority the professional activities of any Member of the Réseau that require him to successfully complete a continuing education training until such Member is exonerated of the requirement. Such decisions are final and cannot be appealed.

4.2.4. In case of repeated failures of a continuing education training combined with a suspension, the Réseau may, after having obtained written notice from the professional inspection committee and after having given the Member the opportunity to submit his written representations, remove him from the Réseau. The Member will be informed of the Réseau decision, which is final and cannot be appealed.

> Chapter 5

Availability and diligence

5.1.1. The Member must show, in the exercise of his profession, his availability and a reasonable diligence. He must show a particular attention notably to his Client's privacy by offering a discreet place to undress and dress or to come out of the room before and after the session. The Member must respect the Client's right to keep his clothes at all time during the session.

5.1.2. The Member can offer another appropriate technique to Client's personal progress or direct him towards another qualified and recognized Member by the Réseau.

5.1.3. The Member must be faithful, honest and attentive towards his Client.

5.1.4. The Member must show honesty and transparency related to services provided to his Client. He must provide him necessary explanation, understanding and appreciation to the service he provides.

5.1.5. The Member must abstain from expressing opinions or give contradictory or incomplete advice. Following the above mentioned, he must try to have a complete knowledge of the facts before giving an opinion or an advice.

5.1.6. The Member cannot, except for just and reasonable motives, stop or refuse to provide necessary therapeutic care to a Client. The following constitutes just and reasonable motives:

- a)** The loss of confidence from the Client towards the Member and vice versa;
- b)** Character incompatibility between the Member and the Client;
- c)** Incitement from the Client to achieve illegal, unjust or fraudulent acts;
- d)** The fact that the Member is in a conflict of interest situation or in a context where his professional independence could be questionable;
- e)** All reproachable behaviour from the Client's part and, particularly, implying force, threats, coercion, psychological, verbal or physical violence or all gesture with sexual connotation;
- f)** The Client's personal hygiene;
- g)** The fact that a Client refuse's all use of sheets/blankets to cover himself if he is undressed;
- h)** The Member's inability to work with information provided by the Client;
- i)** Lack of experience or resources following a change in Client's condition;
- j)** A reasonable risk for Member or Client's health;
- k)** The loss of integrity from the Client or the Member;
- l)** The fact for a Client to be under the influence of alcohol, drugs or all substances that may affect his lucidity or his health;
- m)** Any Client's inappropriate behavior towards the Member.

> Chapter 6

Professional secrecy

6.1.1. The Member is bonded to the professional secrecy and must respect the secrecy of all confidential information obtained in the exercise of his profession.

6.1.2. The content of the Client's file, held by a Member, cannot be revealed, confided or handed to a third party, in all or in part, without written authorization from this Client or when the law or the Réseau general rules require it.

6.1.3. When a Member intervenes with several Members of the same family, the right to professional secrecy for every person must be protected at all time.

6.1.4. The Member must not use confidential information to be detrimental to his Client or in order to get a direct or indirect advantage for himself or for any other person.

6.1.5. The Member must avoid all indiscreet conversation about his Client and services provided to him.

6.1.6. In the case where a Member wants to record, photograph or film an interview, he must beforehand get a written permission from the Client.

6.1.7. The Member must abstain from intervening in his Client personal affairs. On the other hand, he must collaborate with his Client or their relatives or with all other person when Client's interest requires it, and for that, all parts must agree, specially, the Client.

6.1.8. The Member must prove his objectivity and discernement following an information request.

6.1.9. Members can, however, disclose confidential information with a view to preventing an act of violence, including a suicide, when they have reasonable grounds to believe that an imminent danger of death or critical illness threatens an identifiable person or group of people. However, in such cases, Members can only disclose this information to the person or people exposed to the danger, their representative or people likely to maintain their safety. Members can only disclose the information needed for the intended purposes of the communication.

> Chapter 7

Responsibility

7.1.1. The Member must, in the exercise of his profession, assume full personal civil responsibility. He is prohibited to insert in a professional service contract, a clause excluding directly or indirectly, in whole or in part, the above mentioned responsibility.

7.1.2. The Member must consult a recognized professional if he feels vulnerable concerning his emotional, psychological or sexual feelings. Otherwise, he must abstain from practicing his work.

Chapter 8

Independence and unselfishness

8.1.1. The Member must have in mind his Client's interests before his personal interests.

8.1.2. The Member must ignore all intervention from a third party capable to influence execution of his professional duties causing his Client a prejudice.

8.1.3. The Member must protect at all time his professional independence and must avoid all situations where he would be in conflict of interest.

8.1.4. The Member should not for any reason find himself in a situation of conflict between his interest and those of his Client.

8.1.5. The Member cannot share his fees with another person as far as this sharing corresponds to a service distribution and/or responsibilities and his autonomy is respected.

8.1.6. Gratuity is a form of remuneration as far as this one respects what is generally admitted in our society. The gratuity is at Client's discretion.

8.1.7. The Member must abstain at all time from asking funds, publicize, recruit, direct or solicit his Client to consult or adhere to esoteric, religious, spiritual or political groups.

Chapter 9

Files accessibility

9.1.1. The Member must open a file for any new Client, containing information here below, and maintain up to date:

- a)** Name, gender, date of birth and Client's address;
- b)** Consultation's date and time, Client's condition as well as his historical;
- c)** Nature of applied therapeutic care;
- d)** Comments and observations of the Member concerning Client's evaluation and evolution during the session.

9.1.2. The Member must keep his files in a locked room or piece of furniture. Also, he must take reasonable steps to protect the confidentiality of Client information in the possession of its employees and other personnel. Online files must be password protected or equivalent on any device (computer, tablet, cell phone).

9.1.3. The access to information contained in a file is free. However, the Member may require from his Client a reasonable price if transcription, reproduction or transmission of information is required. The Member who intends to require for such fee must, before conducting the transcription, reproduction or transmission, inform his Client of the approximate amount this one will have to pay.

9.1.4. The Member owns and is responsible for all of its clients' files. He must keep them for a period of at least 5 years from the date of the last care performed. After this retention period, the Member must ensure that it destroys these files adequately in order to preserve the confidentiality of the information contained in these documents.

Chapter 10

Professional fees

10.1 Fee settings and payments

10.1.1. The Member must request for and accept justified and reasonable fees.

10.1.2. When these fees are paid via gift certificate by the recipient of the therapeutic care, the receipt issued by the Member must indicate that fact.

10.1.3. Fees are just and reasonable if they are justified by circumstances and commensurated to provided services. The Member must take into account the following factors when fixing his fees:

- a)** His experience;
- b)** Time spent on the execution of the professional service;
- c)** Difficulty and importance of service;
- d)** Benefit of unusual services or demand of an expertise or an exceptional celerity;
- e)** Training received.

10.1.4. The Member must provide his Client with all necessary explanation in order to understand his fee summary and payment method.

10.1.5. The Member cannot require payment of his services before they are provided.

10.1.6. The Member cannot claim fees for non dispensed services. The Member may, however, negotiate compensation when its cancellation policy is not respected and the Client is informed of this arrangement. The Member, in such a case, cannot ask for more than the usual fees received for a session.

10.1.7. The Member must advise his Client on cost of his services.

10.1.8. The Member is required to provide a receipt for repayment purposes when requested by the Client. It must be delivered personally or sent by e-mail or mail to the Client.

10.2 Product sale

10.2.1. The Member must consider product sales as a service to his Clientele and not a main source of income.

10.2.2. The Member must abstain at all time from making excessive publicity and use his professional status to put pressure on sales.

10.2.3. The Member can sell several products as long as they are related to his therapeutic practice and are complementary to his practice.

10.2.4. The Member cannot commercialize products or methods that can likely harm his Clientele.

10.2.5. The Member cannot mention or make believe that the Réseau recognizes, endorses or suggests different articles, accessories and/or devices.

10.3 Promotion and marketing

10.3.1. The Réseau and each of its Members have a duty to inform the consumer on real possibilities, limits and contraindications of the therapeutic care and products offered by the Member: articles, accessories and/or devices related to the well-being of the Client.

10.4 Publicity, media and internet

10.4.1. When a Member wants to make publicity, he is allowed to use the logo, professionally, as well as all other methods of identification to the Réseau in order to demonstrate his Membership to it, while respecting its mission and its philosophy.

10.4.2. An item or service provided by a Member must be in keeping with a declaration or advertisement made by the Member regarding it; such declarations or advertisements are binding on the Member.

10.4.3. Bearing in mind the previous article, it is forbidden to use the logo and/or all other methods of identification to the Réseau for:

a) Fund raising;

b) Recruiting, directing or soliciting in order to get the public or his Clients involved or subscribed to groups such as esoteric, religious, spiritual or political.

10.4.4. Information intended to the consumers prevails over any form of publicity.

10.5 Restrictions and obligations related to the publicity

10.5.1. The Member cannot attribute himself qualities or cleverness, unless he is able to justify them.

Chapter 11

Asepsis

11.1 Cleanliness of premises

11.1.1. Premises where practice takes place must be temperate, clean and regularly maintained. The sinks and toilets must be cleaned regularly.

11.2 Hand washing

11.2.1. The Member must wash his hands with a suitable product before and after every care.

11.3 Cleanliness of equipment

11.3.1. The Member must insure that equipment used for a therapeutic care (linen, sheets, cushions, devices, other) are washed and/or disinfected with an appropriated product before every therapeutic care.

11.4 Additional recommendations, guides and protocols

11.4.1. The Member is required to comply with any new guides, protocols or other recommendations from public health, government authorities or the Réseau. Whether these procedures are implemented for a limited time or not, the Member must comply with them in order to protect himself and the public.

Chapter 12

Relationship with Members and the Réseau

12.1.1. The Member must not infringe a colleague's good faith or be guilty towards him because of a breach of trust or disloyal processes. He must not take credit for work done by another colleague.

12.1.2. The Member consulted by a colleague must give him his opinion and his recommendations concerning a Client who has already consulted him before, and this, as soon as possible.

12.1.3. The Member who is asked to collaborate with a colleague must preserve his professional independence. If one confides him a task contrary to his conscience or to his principles, he may ask to be dispensed.

12.1.4. The Member must not discredit in any way the reputation of the Réseau or one of its Members.

12.1.5. The Member who reproduces the logo of the Réseau for the purposes of its advertising shall ensure that it conforms to the original, held by the secretary of the Réseau. The Member cannot, for any reason, use the logo or the name of a dissolved association or which no longer operates.

12.1.6. Any Member of the Réseau who collaborates and/or recommends a joint intervention with another Member must ensure that the professional has completed his courses and that he fulfills ethical norms of his association or professional order, and that this association or order has an appropriate disciplinary mechanism.

12.1.7. The Member must abstain from hindering work of the Réseau directors or Members of its committees, or to mislead them by reluctance, or false declarations or by improper document production, or refusing to provide them information or documents necessary to a good work order or activities of the Réseau or its committees.

12.1.8. The Member must inform the secretariat of the Réseau, if necessary, concerning:

a) Complaint, suspension and/or exclusion of himself while he is or was part of another professional association;

b) Possession of a criminal record, as well as the nature of the offence(s) if the offence(s) are related to the practice of the profession;

c) His subscription or admission as a member of an association in alternative medicine other than the Réseau.

12.1.9. Any Member who would not have revealed information contained in paragraph 12.1.8 a), b) and c) when admitted is liable of suspension or exclusion. The Member must inform the administration council, in order to do an update on his file, within 90 days following the date of change.

Chapter 13

Duties and obligations towards the Réseau

13.1.1. The Member is responsible of receipts in his possession, of their use and is the only user and signatory. He cannot in any way, in part or in whole, reproduce them. It is mandatory for the Member to complete the entire mentioned receipt.

a) When a receipt is lost by a Client, a new receipt may be issued and must be indicated as a duplicate.

b) If a Member produces receipts other than those of the Réseau, he must ensure that they include his full name, membership number, professional contact information (complete address and telephone number), the name of the Client, the complete address of the location of the care if different from the professional address, the discipline of the care, the date of the care, the duration of the care (if necessary), the amount paid, the amount of taxes (if applicable), the amount paid by gift certificate (if applicable), the full name of the association, and the association's telephone number.

13.1.2. The Member may not provide a receipt for reimbursement to:

a) His spouse or children, whether or not they reside at the same address as him;

b) Any person residing at the same address as him.

The Member may, however, give care to any of these persons.

13.1.3. It shall also constitute an act derogatory to the honor and dignity of the profession for the Member to:

a) Claim a fee for unfulfilled professional acts, except for gift certificates, unless the Client is informed of the Member's cancellation policy specified in article 10.1.6 of this code;

b) Claim from a Client a sum of money for a complete professional service or part of it when cost is already assumed by a third party;

c) Not respect the contracts and agreements made with his Client (gift certificate, Membership, etc.);

d) Issue a receipt or receipts for repayment purposes to the purchaser of a gift certificate. If the fees for care are paid via a gift certificate, a receipt may be issued to the recipient if it is labelled "gift certificate";

e) Issue an insurance receipt for:

- Care that has not been done by the person signing the receipt;
- Care that has not been received by the person whose name appears on the receipt;
- Amounts that do not correspond to the real rates paid by the Client;
- A date other than the date on which the care was actually performed.

f) Provide to his Client unjustified material advantage, notably, distorting a declaration, a receipt, a report or all relative document to a Client's health or to the provided service.