

## UK COLLEGE OF HOLISTIC TRAINING

### US and CANADA digital tax information for students

All information in this document depends on our sales volume to the particular state being below the applicable threshold. As we are a small business we are unlikely to exceed any threshold and therefore can confidently accept applications where indicated.

(information current at September 2022- subject to change)

#### USA States with no tax required for digital sales

If your state is on the following list we can enrol you without taxes. **If your state is not on the list we are sorry that we cannot accept your application.**

Arkansas (subject to confirmation)  
Delaware  
Georgia  
Illinois  
Kansas  
Massachusetts  
Michigan  
Minnesota (under exemption for student materials)  
Missouri  
Montana  
New Hampshire  
North Dakota  
Oklahoma  
Oregon  
Rhode Island  
Texas (subject to confirmation)  
Virginia  
West Virginia

#### States where the position is complicated or we are unable to ascertain information

California  
Florida  
New York

We will try to make further enquiries if we have a **serious indication** that you would like to study with us – that means sending us a fully completed application form. To avoid timewasters we cannot enter into correspondence without a fully completed application form.

#### CANADIAN STATES

We can accept enrolments without tax for all provinces EXCEPT the following:

Saskatchewan – we cannot accept enrolments from Saskatchewan because local tax rules would require us to register with the tax authorities even just for one sale.

Manitoba - we cannot accept enrolments from Manitoba because local tax rules would require us to register with the tax authorities even just for one sale.

### **TELL US ABOUT ANY CHANGES**

If you know of anything in this leaflet that needs to be amended, please let us know at [info@ukcht.net](mailto:info@ukcht.net) together with links to information from up-to-date official sources.

### **CAVEAT**

All information in this document is subject to change and is compiled from data provided by international tax information specialists. The information given here is provided only for use by students intending to enrol with UK College of Holistic Training (UKCHT) and is not meant for any other purposes. UKCHT are not tax advisors, financial advisors or accountants and cannot give individual financial advice of any kind. We can only tell you whether the tax position in your country/state, as far as we can ascertain, makes it possible for us to enrol you for a course without administrative hurdles that we cannot meet. UKCHT is not responsible for any inaccuracies, interpretations or errors in this document. If you are engaged in international digital or electronic sales of materials or services you must do your own research concerning your tax obligations and not depend on this information.

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