

## **UK COLLEGE OF HOLISTIC TRAINING**

### **International digital tax information for students**

**(for US/Canada, please see separate leaflet)**

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)

#### **PART 1 – EU COUNTRIES**

We are sorry that we cannot accept enrolment from EU countries. Brexit has dealt a heavy blow to our EU enrolments. Since the UK is no longer part of the EU, we would have to *establish a limited company* in an English-speaking EU country (probably Ireland or Malta) in order to participate in the EU-wide “one-stop shop” taxation system. This is simply not possible for us. It is a great disappointment as we used to have students from various EU countries. We don't think that the EU is interested in making things easy for small businesses in the UK.

If you find another college able to enrol you - we suspect that some UK distance education providers may be ignoring the rules and enrolling EU students with no regard for the tax regulations. This may lead to consequences for them if any EU government seeks to investigate. (Governments can ask banks for information about foreign transactions). However we are not prepared to risk operating outside the rules.

So, what can you do if you are in the EU? If you have a friend or relative in the UK, you can ask them to purchase the course from us if you can reimburse them. They will then be the buyer – no tax will apply - and you will be the delegated student. If you would like to do this please contact us.

Do you intend to visit the UK (including Northern Ireland)? If so, while you are here, you can deposit cash in UK currency into a branch of our bank (we will send you a deposit slip by post, which may take several days to arrive). This arrangement entails cash only (no credit cards, debit cards or PayPal). Our bank is Santander, and if you let us know where you are visiting we can tell you where the nearest branch is.

If you are in Ireland, it may be worth a day trip to Northern Ireland to deposit Pounds Sterling in our account – and you can do some shopping or tourism at the same time. You can find the locations of Santander branches in Northern Ireland here:

<https://santander.banklocationmaps.com/en/branches/gbr/northern-ireland>

Please note that we do not accept Western Union or similar services.

For the future, when we introduce wholly self-contained courses (for example on PDF documents and/or audio recordings that can be distributed on CD) we have ideas for legal ways in which they can be sold to the EU. If you are a EU mailing list subscriber please bear with us!

## **PART 2 – NON-EU COUNTRIES**

The following countries have tax thresholds for low volumes of sales, which means that we can enrol you without any tax obligations:

**Armenia, Australia, Bahamas, Bangladesh, Cambodia, Cameroon, Egypt, Indonesia, Japan, Malaysia, New Zealand, Nigeria, Norway, Philippines, Singapore, South Africa, Switzerland, Taiwan, Thailand, Ukraine.**

For US/Canada, please see separate leaflet.

For security reasons, we may ask for copies of your ID and professional qualifications before releasing our bank details.

We believe that **Israel** does not have any taxation on digital goods/services at present but we will try to check this if we receive a completed application form from you.

**If your country is not on the above list we regret we cannot enrol you at present.**

For the future, when we introduce wholly self-contained courses (for example on PDF documents and/or audio recordings that can be distributed on CD) we have ideas for legal ways in which they can be sold to areas we can't sell to at present. If you are a mailing list subscriber please bear with us!

Please note the following:

At present most of our courses require the student to buy their own books. We do not sell books and cannot normally ship books abroad. Students need to purchase the required books from online bookstores such as Amazon. It is the student's responsibility to check book prices, availability and postage costs to their own country. The cost of or difficulty in obtaining books may be an obstacle for some non-UK students.

We expect non-UK students to have a good standard of English Language, especially written English. If you are not sure of your English, please take a good English Language course *before* enrolling with us. We reserve the right to ask you to write an essay in English if we are in doubt.

We can only accept foreign payments by PayPal or international bank transfer. We cannot take credit cards directly, only via PayPal. We cannot accept Western Union or similar services.

If your bank requires invoices or other documentation before they allow you to make an international transfer, we cannot guarantee to supply exactly what they require in the correct format. This applies particularly to Thailand. It is the student's responsibility to check exactly what documentation is required. We cannot supply translations or legal authentication of documents.

All fees for currency conversion and international transfers must be paid by the student to ensure we receive the correct amount of the course fee. If we do not receive the correct amount we may ask you to send an additional payment.

All payments made to us from non-EU and non-UK countries are not refundable.

We cannot advise you about whether any of our professional qualifications are suitable for use in your country. You must make any such enquiries from the appropriate authorities *in your own country*. Please remember that our qualifications are not approved or accredited by any *government*

*authority or official UK body*, though they may have independent accreditation from private organisations. If you intend to practise counselling, hypnotherapy etc you must check with the authorities *in your own country* what types of qualification are legal for use where you are.

If you are already qualified and registered in your country, then our advanced and specialist courses can provide additional training, and you will not need them to be accredited in your country.

We cannot supply legal authentication (such as Apostille or notarisation) for our certificates and diplomas. Most small UK distance learning schools will not offer that service either.

### **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 (in English).

### **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 personal 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, misinterpretations 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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