**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.

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

If you live in one of those states, we might be able to offer a solution for you if we have a **serious indication** that you would like to study with us – that means sending us a fully completed application form for review. 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 together with links to information from up-to-date official sources.

**CAVEAT**

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