



E-Learning Platform Checklist

Ten checks for your platform

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Work through these across the year, not in April.
Have you delivered what the money paid for?

- ☐ **1 Taxable status confirmed**
The exemption is narrower than it sounds.
- ☐ **2 Checkout captures location**
Place of supply needs the evidence.
- ☐ **3 Marketplace reconciled**
Who accounts for the tax, channel by channel.
- ☐ **4 Memberships deferred**
Recognised across the term, not on receipt.
- ☐ **5 Lifetime access documented**
Based on what you promised to deliver.
- ☐ **6 Sales recorded at gross**
Processing fees expensed, not netted off.
- ☐ **7 Refunds and chargebacks tracked**
Reversals and fees kept separate.
- ☐ **8 Build split correctly**
Class 50, Class 8 and Class 12, not one rate.
- ☐ **9 SR&ED on technology only**
Course content never qualifies.
- ☐ **10 Slips filed by Feb 28**
T4 and T4A, not March 31.

PRO TIP

You are a business, not a school.
Money received is not revenue earned.

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