

Twelve things to settle on a Canadian online education business

For course creators, memberships, e-learning platforms and trainers. Rules current to 27 October 2026.

- ☐ **Report the gross course fee, not the net payout**
The full fee is revenue; platform charges go on their own expense line.
- ☐ **Bring the fee into income when received**
Paragraph 12(1)(a) applies to amounts for services not yet rendered.
- ☐ **Reserve the part you have not yet earned**
Paragraph 20(1)(m), supported by cohort dates and access periods.
- ☐ **Export the enrolment and access dates every year**
Without them the reserve cannot be supported, and platforms get cancelled.
- ☐ **Check what a lifetime access promise really supports**
Little remaining obligation means little reserve. A stated term is safer.
- ☐ **Test registration against gross taxable supplies**
The \$30,000 threshold is measured on fees, not on bank deposits.
- ☐ **Charge by the student's province, not yours**
Section 142 and Schedule IX. Collect the address at checkout.
- ☐ **Set the reporting period from annual taxable supplies**
Sections 245 to 251, and watch the section 237 instalment trigger.
- ☐ **Claim input tax credits under section 169**
Apportion them where free and paid content sit side by side.
- ☐ **Write off equipment through capital cost allowance**
Paragraph 20(1)(a). Class 50 computers, Class 8 cameras, Class 12 software.
- ☐ **Paper the affiliates and course contractors**
Written agreements, dated payment records, and T4A slips where required.
- ☐ **Keep every record for six years, in Canada**
Subsection 230(4) and Excise Tax Act section 286. Electronic records too.

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