



# eBay Customer Service

[Home](#) > [Fees and billing](#) > [Fees and reporting](#) > [Taxes and import charges](#)

5 min article

## Taxes and import charges

Search eBay Help...

### [Sellers' tax responsibilities](#)

### [Charging sales tax on eBay sales](#)

### [eBay sales tax collection](#)

### [Mattress recycling fee](#)

### [Electronic waste recycling fee](#)

### [Battery recycling fee](#)

### [Tire recycling fee](#)

### [White goods disposal tax](#)

### [Colorado retail delivery fee](#)

### [Informing overseas buyers about import charges](#)

### [Mexico withholding](#)

When you sell on eBay, you're responsible for complying with all applicable tax laws. If you're selling to buyers outside the US, you should inform them about the potential import charges they'll need to pay when they receive their item.

eBay has changed the way taxes are collected and remitted. [Learn more about the changes.](#)

Are you a buyer looking for information about tax? Read our article about [paying tax on your eBay purchases](#)

### Sellers' tax responsibilities

You are responsible for paying all fees and taxes associated with using eBay as an eBay seller. For more information on eBay's tax policy and your obligations, see our [Tax policy](#) and [User Agreement](#).

Your tax-related responsibilities may include:

- Paying sales tax on eBay sales
- Paying income tax on eBay sales
- Informing overseas buyers about import charges

The [Supreme Court ruled in favor of South Dakota](#) in June 2018, which removed the requirement that certain retailers have a physical presence in a state in order for that state to impose sales tax obligations on retailers. Regardless of where you're physically located, if you do business in certain states, those states may require you to collect applicable taxes on your transactions.

For more information on these new tax requirements, we recommend that you consult with your tax advisor.

### Charging sales tax on eBay sales

If you're required to charge sales tax, you can set up a tax table and apply it to your listings. We'll then add the tax to the buyer's total at checkout. You're responsible for paying the sales tax to the

appropriate authority.

Contact a tax professional to determine whether you need to charge sales tax on your eBay sales, or if you have questions about any other taxes. We can't provide tax advice or guarantee that our sales tax features meet all tax requirements.

### Setting up a tax table

You can specify a sales tax rate for each US state in which you're required to charge sales tax. You can also charge tax on shipping and handling, if it's required by law.

Buyers see your tax rates on the listing page. Once they confirm their shipping address at checkout, we automatically calculate the sales tax amount and add it to their order total.

Here's how to set up your tax table:

1. Go to the [Sales Tax table page](#).
2. Fill in the sales tax rate for any state where you want to charge sales tax. If you're also required to tax shipping and handling in that state, select the **Also charge sales tax on S&H** check box.
3. Select **Save**.

### Important things to keep in mind when setting up a tax table:

- When you list your item you need to indicate that you charge sales tax in the listing form and associate your tax table with the listing.
- Changes that you make to your tax table won't be reflected in your live listings. You will need to revise any current active listings in order for your tax table changes to apply to those listings. Listing created after you have saved your tax table changes will reflect your tax table updates.

Once you've created your tax table, you need to specify in your listing that you are charging sales tax. Here's how:

1. On the listing form, check the box beside **Charge sales tax according to the sales tax table**.
2. You can open and make changes to your tax table by selecting **View sales tax table**.
3. Complete your listing and select **Preview listing** or **Save and continue later**.

### eBay sales tax collection

Based on applicable tax laws, eBay will calculate, collect, and remit sales tax on behalf of sellers for items shipped to customers in the following states and territories:

States and territories	Effective date	Additional information
Alabama	July 1, 2019	<a href="#">Alabama Department of Revenue</a> The State of Alabama has a program for simplified sellers use tax (SSUT) under Statute § 40-23-192. eBay has collected simplified sellers use tax on taxable transactions delivered into Alabama and the tax of flat eight percent (8%) will be remitted on the customer's behalf to the Alabama Department of Revenue. eBay Inc. – SSUT Account Number: SSU-R010250382 <a href="#">Alabama Marketplace Facilitator Certificate</a>
Alaska	November 1, 2021	<a href="#">Alaska Remote Seller Sales Tax Commission</a>

States and territories	Effective date	Additional information
		Alaska does not impose a state level sales tax, however eBay is required to collect sales taxes in certain <a href="#">Alaska local jurisdictions</a> that have adopted the Alaska Remote Seller Sales Tax Commission Uniform Code. eBay Inc. – ARSSTC Account Number: 005414
Arizona	October 1, 2019	<a href="#">Arizona Department of Revenue</a> eBay Inc. – SUT Account Number: 21332954 <a href="#">Arizona Marketplace Facilitator Certificate</a>
Arkansas	July 1, 2019	<a href="#">Arkansas Department of Finance and Administration</a> eBay Inc. – SUT Account Number: 64768212-SLS <a href="#">Arkansas Marketplace Facilitator Certificate</a>
California	October 1, 2019	Please contact the <a href="#">California Department of Tax and Fee Administration</a> for further information. eBay Inc. – SUT Account Number: 240-487552 <a href="#">California Marketplace Facilitator Certificate</a>
Colorado	October 1, 2019	<a href="#">Colorado Department of Revenue</a> eBay Inc. – SUT Account Number: 35517889-0003 <a href="#">Colorado Marketplace Facilitator Certificate</a> Effective 2020, eBay is required to collect sales taxes in certain <a href="#">home rule cities in Colorado</a> .
Connecticut	April 1, 2019	<a href="#">Connecticut Department of Revenue Services</a> eBay Inc. is registered with DRS to collect Connecticut sales tax and will collect sales tax on all taxable Connecticut sales facilitated on our site. eBay Inc. – SUT Account Number: 49226624-001 <a href="#">Connecticut Marketplace Facilitator Certificate</a>
District of Columbia	May 1, 2019	<a href="#">District of Columbia Office of Tax and Revenue</a> eBay Inc. – SUT Account Number: 00006-74381 <a href="#">District of Columbia Marketplace Facilitator Certificate</a>
Florida	July 1, 2021	<a href="#">Florida Department of Revenue</a> eBay Inc. – SUT Account Number: 23-8017334517-4 <a href="#">Florida Marketplace Facilitator Certificate</a>
Georgia	April 1, 2020	Effective April 1, 2020 the Georgia Department of Revenue has enacted Marketplace Facilitator Legislation. eBay, Inc. is required to collect sales tax from Georgia buyers on behalf of sellers for items shipped to Georgia, unless there is a valid exemption. Please contact the <a href="#">Georgia Department of Revenue</a> for additional information. eBay Inc. – SUT Account Number: 175-978636 <a href="#">Georgia Marketplace Facilitator Certificate</a>

States and territories	Effective date	Additional information
Hawaii	January 1, 2020	<p>Please contact the <a href="#">Hawaii Department of Taxation</a> for further information.</p> <p><b>City and County of Honolulu Bicycle Registration Fee</b> All bicycles in the City and County of Honolulu with 20" or larger wheels are required to be registered. There is a one-time registration fee of \$15, and a fee of \$5 when transferring ownership of a bicycle. eBay is not collecting bicycle registration fees on behalf of sellers. Buyers should register their bicycles at the main bicycle registration station or by mail, administered by the Department of Customer Services (CSD). See the <a href="#">City and County of Honolulu website</a> for additional guidance on bicycle registration.</p> <p>eBay Inc. – General Excise Tax Account Number: GE-014-617-9072-01 <a href="#">Hawaii Marketplace Facilitator Certificate</a></p>
Idaho	June 1, 2019	<p><a href="#">Idaho State Tax Commission</a> eBay Inc. – SUT Account Number: 005240912 <a href="#">Idaho Marketplace Facilitator Certificate</a></p>
Illinois	January 1, 2020	<p><a href="#">Illinois Department of Revenue</a> eBay Inc. – SUT Account Number: 43459821 <a href="#">Illinois Marketplace Facilitator Certificate</a></p>
Indiana	July 1, 2019	<p>Please contact the <a href="#">Indiana Department of Revenue</a> for further information.</p> <p>eBay Inc. – Taxpayer Identification Number: 0007268262 <a href="#">Indiana Marketplace Facilitator Certificate</a></p>
Iowa	February 1, 2019	<p><a href="#">Iowa Department of Revenue</a> eBay Inc. – SUT Account Number: 100000497 <a href="#">Iowa Marketplace Facilitator Certificate</a></p>
Kansas	July 1, 2021	<p><a href="#">Kansas Department of Revenue</a> eBay Inc. – SUT Account Number: 005-770430924F-01 <a href="#">Kansas Marketplace Facilitator Certificate</a></p>
Kentucky	July 1, 2019	<p><a href="#">Kentucky Department of Revenue</a> eBay Inc. – SUT Account Number: 000825300 <a href="#">Kentucky Marketplace Facilitator Certificate</a></p>
Louisiana	July 1, 2020	<p><a href="#">Louisiana Department of Revenue</a> eBay Inc. – SUT Account Number: 000000958 <a href="#">Louisiana Marketplace Facilitator Certificate</a></p>
Maine	October 1, 2019	<p>Please contact the <a href="#">Maine Revenue Services</a> for further information.</p> <p>eBay Inc. – SUT Account Number: 1202374 <a href="#">Maine Marketplace Facilitator Certificate</a></p>

States and territories	Effective date	Additional information
Maryland	October 1, 2019	Please contact the <a href="#">Comptroller of Maryland</a> for further information. eBay Inc. – SUT Account Number: 09754229 <a href="#">Maryland Marketplace Facilitator Certificate</a>
Massachusetts	October 1, 2019	Please contact the <a href="#">Massachusetts Department of Revenue</a> for further information. eBay Inc. – SUT Account Number: SLS-11172565-006 <a href="#">Massachusetts Marketplace Facilitator Certificate</a>
Michigan	January 1, 2020	<a href="#">Michigan Department of Treasury</a> eBay Inc. – SUT Account Number: 770430924 <a href="#">Michigan Marketplace Facilitator Certificate</a>
Minnesota	January 1, 2019	<a href="#">Minnesota Department of Revenue</a> Effective October 1, 2019 there is no longer a small seller exception for Minnesota and eBay is required to collect sales tax on all sales. eBay Inc. – SUT Account Number: 4536355 <a href="#">Minnesota Marketplace Facilitator Certificate</a>
Mississippi	July 1, 2020	<a href="#">Mississippi Department of Revenue</a> eBay Inc. – SUT Account Number: 1416-3462 <a href="#">Mississippi Marketplace Facilitator Certificate</a>
Missouri	January 1, 2023	<a href="#">Missouri Department of Revenue</a> eBay Inc. – Taxpayer Identification Number: 17173086 <a href="#">Missouri Marketplace Facilitator Certificate</a>
Nebraska	May 1, 2019	<a href="#">Nebraska Department of Revenue</a> eBay Inc. – SUT Account Number: 009117121 <a href="#">Nebraska Marketplace Facilitator Certificate</a>
Nevada	October 1, 2019	Please contact the <a href="#">Nevada Department of Taxation</a> for further information. eBay Inc. – Taxpayer Identification Number: 1000-368467-003 <a href="#">Nevada Marketplace Facilitator Certificate</a>
New Jersey	May 1, 2019	<a href="#">New Jersey Department of Taxation</a> eBay Inc. – Taxpayer Identification Number: 770430924000 <a href="#">New Jersey Marketplace Facilitator Certificate</a>
New Mexico	July 1, 2019	Please contact the <a href="#">New Mexico Taxation and Revenue Department</a> for further information. eBay Inc. – NM CRS # 03-504830-00-1 <a href="#">New Mexico Marketplace Facilitator Certificate</a>
New York	June 1, 2019	<a href="#">New York Department of Taxation and Finance</a>

States and territories	Effective date	Additional information
		eBay Inc. is a registered New York State sales tax vendor and will collect sales tax on all taxable sales of tangible personal property that it facilitates for delivery to a New York State address. eBay Inc. – SUT Account Number: 770430924 <a href="#">New York Marketplace Facilitator Certificate</a>
North Carolina	February 1, 2020	Please contact the <a href="#">North Carolina Department of Revenue</a> for further information. eBay Inc. – SUT Account Number: 601266082 <a href="#">North Carolina Marketplace Facilitator Certificate</a>
North Dakota	October 1, 2019	Please contact the <a href="#">North Dakota Office of State Tax Commissioner</a> for further information. eBay Inc. – SUT Account Number: 349805 00 <a href="#">North Dakota Marketplace Facilitator Certificate</a>
Ohio	September 1, 2019	Please contact the <a href="#">Ohio Department of Taxation</a> for further information. eBay Inc. – SUT Account Number: 99117778 <a href="#">Ohio Marketplace Facilitator Certificate</a>
Oklahoma	July 1, 2019	<a href="#">Oklahoma Tax Commission</a> eBay Inc. – Taxpayer Identification Number: SVU-10098024-05 <a href="#">Oklahoma Marketplace Facilitator Certificate</a>
Pennsylvania	July 1, 2019	<a href="#">Pennsylvania Department of Revenue</a> eBay Inc. – SUT Account Number: 67652786 <a href="#">Pennsylvania Marketplace Facilitator Certificate</a>
Puerto Rico	January 1, 2021	<a href="#">Puerto Rico Department of Treasury</a> <a href="#">Puerto Rico Marketplace Facilitator Certificate</a>
Rhode Island	July 1, 2019	<a href="#">Rhode Island Division of Taxation</a> eBay Inc. – Taxpayer Identification Number: 2-1064-9497 <a href="#">Rhode Island Marketplace Facilitator Certificate</a>
South Carolina	October 1, 2019	<a href="#">South Carolina Department of Revenue</a> eBay Inc. – SUT Account Number: 116833329 <a href="#">South Carolina Marketplace Facilitator Certificate</a>
South Dakota	July 1, 2019	<a href="#">South Carolina Department of Revenue</a> eBay Inc. – SUT Account Number: 1034-5712-ST <a href="#">South Dakota Marketplace Facilitator Certificate</a>
Tennessee	October 1, 2020	<a href="#">Tennessee Department of Revenue</a> eBay Inc. – SUT Account Number: 1001737550-SLC <a href="#">Tennessee Marketplace Facilitator Certificate</a>

States and territories	Effective date	Additional information
Texas	October 1, 2019	Please contact the <a href="#">Texas Comptroller of Public Accounts</a> for further information. eBay Inc. – SUT Account Number: 3-20719-3415-5 <a href="#">Texas Marketplace Facilitator Certificate</a>
Utah	October 1, 2019	Please contact the <a href="#">Utah State Tax Commission</a> for further information. eBay Inc. – SUT Account Number: 11891809-010-STC <a href="#">Utah Marketplace Facilitator Certificate</a>
Vermont	July 1, 2019	<a href="#">Vermont Department of Taxes</a> eBay Inc. – SUT Account Number: 770430924000 <a href="#">Vermont Marketplace Facilitator Certificate</a>
Virginia	July 1, 2019	<a href="#">Virginia Department of Taxation</a> eBay Inc. – SUT Account Number: 10-770430924F-001 <a href="#">Virginia Marketplace Facilitator Certificate</a>
Washington	January 1, 2019	<a href="#">Washington Department of Revenue</a> eBay Inc. – UBI: 601-960-769 <a href="#">Washington Marketplace Facilitator Certificate</a>
West Virginia	July 1, 2019	<a href="#">West Virginia State Tax Department</a> eBay Inc. – SUT Account Number: 2379-4588 <a href="#">West Virginia Marketplace Facilitator Certificate</a>
Wisconsin	January 1, 2020	<a href="#">Wisconsin Department of Revenue</a> eBay Inc. – SUT Account Number: 4561020032549 <a href="#">Wisconsin Marketplace Facilitator Certificate</a>
Wyoming	July 1, 2019	<a href="#">Wyoming Department of Revenue</a> eBay Inc. – SUT Account Number: 24035547 <a href="#">Wyoming Marketplace Facilitator Certificate</a>

### Alaska local jurisdictions

### Colorado home rule cities

Prior to the effective date, you should continue to collect and remit tax in these states if required. Additional states will be added to this list at a later date.

Once eBay starts to collect tax in the above states, no action is required on your part, and there will be no charges or fees for eBay automatically calculating, collecting and remitting sales tax. The collection process will apply to all sales, whether the seller is located in or outside of the United States.

When a buyer purchases an item on eBay, and the ship to address is one of the above states, eBay will calculate and add the applicable sales tax at checkout. The buyer will pay both the cost of the item along with the sales tax. eBay will collect and remit the tax.

Sellers are not able to opt out of selling items into the states listed above or opt out of eBay automatically collecting sales tax.

## Mattress recycling fee

### California

The California Mattress Recycling Council (MRC) funds a recycling program through a state-mandated recycling fee on each mattress, foundation, box spring, and adjustable base sold. eBay is collecting this fee when mattresses are shipped into California. Additional information on this fee can be found on the [Mattress Recycling Council](#) site.

### Connecticut

The mattress recycling program in Connecticut is funded through a recycling fee that is collected when a mattress or box spring is sold to Connecticut consumers. The program, Bye Bye Mattress, will be administered by the Mattress Recycling Council (MRC). The fee is used to pay for transporting and recycling the discarded mattresses. eBay is collecting this fee when mattresses are shipped into Connecticut. Additional information on this fee can be found on the [Mattress Recycling Council](#) site.

### Rhode Island

The mattress recycling program in Rhode Island is funded through a recycling fee collected at retail from customers on each mattress and foundation shipped into Rhode Island. These fees fund the collection and recycling of mattresses and foundations used and discarded in Rhode Island. eBay is collecting this fee when mattresses are shipped into Rhode Island. Additional information on this fee can be found on the [Mattress Recycling Council](#) site.

## Electronic waste recycling fee

### California

eBay is required by the California Department of Tax and Fee Administration (CDTFA) to collect and remit the Electronic Waste Recycling (eWaste) Fee. The eWaste Fee is a fee imposed on the retail sale or lease of certain electronic products that have been identified by the Department of Toxic Substances Control (DTSC). Additional information on the eWaste fee can be found on [CDTFA eWaste](#) site.

## Battery recycling fee

### California

eBay is required to collect a battery recycling fee on certain sales of new lead-acid batteries when shipped into California. The battery recycling fee is charged for each battery. More information on the California battery recycling fee can be found on the [California Battery Sales](#) site.

### Florida

eBay is required to collect a battery recycling fee on sales of new and remanufactured lead-acid batteries when shipped into Florida. The battery recycling fee is charged for each battery. More information on the Florida battery recycling fee can be found on the [Florida Battery Sales](#) site.

### Texas

eBay is required by the Texas Comptroller of Public Accounts to collect a battery recycling fee on sales of new and used lead acid batteries when shipped into Texas. The battery recycling fee is



charged for each battery. More information on the Texas battery recycling fee can be found on the [Texas Battery Sales](#) site.

## Tire recycling fee

### California

The California Department of Tax and Fee Administration (CDTFA) imposes a California tire fee on the sales of new tires shipped into California. The CDTFA administers the program on behalf of the Department of Resources Recycling and Recovery (CalRecycle) and the California Air Resources Board (CARB). The fee for each new tire purchased. More information about the California tire fee can be found on the [CDTFA Special Taxes and Fees](#) site.

### Florida

eBay is required to collect and remit a tire fee for each new tire shipped into Florida. More information about this fee can be found on the [Florida Department of Revenue](#) site.

### North Carolina

eBay is required to collect and remit the scrap tire disposal tax for each new tire shipped into North Carolina. More information about this fee can be found on the [North Carolina Scrap Tire Disposal Tax](#) site.

### Ohio

Ohio imposes a fee on tires with rims of 13 inches or more. This fee is administered by the Ohio Tax Commissioner, and eBay, as a Marketplace Facilitator, is required to collect this fee when tires are shipped into the State. More information about this fee can be found on the [Ohio Replacement Tire Fee](#) site.

### Virginia

eBay is required to collect and remit a tire fee on new tires shipped into Virginia. More information about this fee can be found on the [Virginia Tax](#) site.

### Washington

eBay is required to collect and remit a tire fee for each tire shipped into the state of Washington. The Washington tire fee applies to new replacement vehicle tires. More information about the Washington tire fee can be found on the [Washington State Legislature Tire fee](#) site.

## White goods disposal tax

### North Carolina

North Carolina imposes a flat fee for every new white good sold by a retailer and shipped into North Carolina – e.g. ovens, refrigerators, heaters, washers, etc. eBay, as a marketplace facilitator, is required to collect and remit this fee on applicable sales. More information related to this fee can be found on the [White goods disposal tax](#) site.

## Colorado retail delivery fee

eBay, as a marketplace facilitator, is required to collect the Colorado retail delivery fee when taxable goods are shipped into the state of Colorado. This retail delivery fee is \$0.28 applied to each sale.

More information about the Colorado retail delivery fee can be found on the [Colorado Retail Delivery Fee](#) site.

## Informing overseas buyers about import charges

When you sell to buyers outside the US, import charges (including taxes and customs fees) may apply for the country you're sending the item to. These charges are determined by the country you're sending the item to, and are usually based on the item's price, postage weight, dimensions and country of origin.

Some countries and jurisdictions require eBay to collect import tax from the buyer when they pay for their order. Consignments where eBay does not collect taxes may require buyers to pay additional import fees (e.g. VAT and duties) as part of clearing their parcel through customs, or when they receive their order.

Buyers are responsible for paying import charges. If you offer international shipping, you can't include these costs in the item's purchase and shipping price. Make sure to let international buyers know this in your listings.

## Mexico withholding

In order to comply with recent changes to tax laws in Mexico, sellers who reside in Mexico should verify that the personal information on file with eBay, such as name, address and date of birth, matches that information on file with the Servicio de Administración Tributaria (SAT). Please click on the following link for more information: <https://export.ebay.com/es/fees-and-payments/qa-on-tax-regime/>

### Tip

If your item's being sent using [eBay International Shipping](#), eBay will inform the buyer about import charges and these will be included in the order total at checkout.

Some countries and jurisdictions require eBay to collect import tax from the buyer when they pay for their order. You'll find more details in our [Tax policy](#).

## Top Takeaway

When you list your item you need to indicate that you charge sales tax in the listing form. It's up to you to pay applicable taxes on eBay sales.

---

## Was this article helpful for you?

---

### Related help topics

See other articles in:

[Fees and billing](#)

[Fees and reporting](#)

You might also be interested in:

**Tax policy**

Sellers must follow all tax regulations that apply to eBay sales.

5 min article

**eBay and Form 1099-K**

You may receive a Form 1099-K from eBay, depending on the totals of your sales and transactions. This is to help you comply with your tax obligations.

2 min article



**Need more help?**

**Contact us**

Get the help you need from our automated assistant, or contact an agent

**Other options for you**

**[Ask the Community](#)**