

## Tax obligations in France for business sellers

<h2>When you sell on eBay, you're responsible for complying with all applicable tax laws.</h2>

undefined

<h2>Under the French legislation regarding the liabilities of digital platforms, eBay is responsible to ensure VAT compliance of sellers on the platform. It is mandatory that you display your VAT number on the eBay site in connection with your listings. You can do this by updating your <a href="https://www.ebay.com/spr/vat" target="\_blank">business seller information - opens in new window or tab</a> page. Failure to meet your VAT obligations is a serious criminal offence.

If you do not appear to be meeting your VAT obligations, your account may be blocked from selling and your active listings removed. You will need to update your account with a valid VAT number and contact us before we can remove any selling restriction.<b>By law, sellers have to declare and pay taxes on income earned from eBay sales. We recommend checking with a tax advisor to understand your responsibilities.</b><h2 id="section1">Who has to pay VAT in France?</h2>

If you meet any of the following conditions, you may need to have a French VAT number linked to your business seller account:<ul><li>You are based in France, or</li><li>You sell items stored in France, or</li><li>You are an EU based seller who ships items to consumer or non-business buyers in France from another EU country, and</li><li>Your cross-border sales within the European Union exceeds EUR 10,000 per year for all sales channels combined, or</li><li>Your items are sent from an EU country different to the EU country of your single establishment; or</li><li>You have several establishments in the EU; or</li><li>You have opted for One Stop Shop (OSS) or opted for VAT registration in France.</li></ul><li>If you meet any one of the conditions listed above:<ol><li>Check whether your company needs to be registered for VAT in France or can use the <a href="https://vat-one-stop-shop.ec.europa.eu/index\_en" target="\_blank">One Stop Shop (OSS)</a> process.</li><li>If you do register with

the French tax authorities, and request a French VAT number please add this to your eBay account so it appears on your eBay.fr listings as required by law.</li><li>If you are using the OSS process, please ensure that you have provided confirmation of this fact to eBay.</li></ol><h2 id="section2">Information from the French tax authorities</h2><p>Learn more about VAT in the EU:</p><a href="https://www.ebay.com/help/selling/selling/vat-obligations-uk-eu?id=4650"

target="\_blank">Your VAT obligations in the UK and EU - opens in new window or  
tab</a></li></ul>eBay works with local tax authorities to combat fraud. Under <a  
href="https://www.legifrance.gouv.fr/codes/id/LEGIARTI000041472168/2020-01-01/"

the French tax authorities can report any suspicion of VAT fraud to eBay and request eBay take action against a seller.

## Annual sales summary

France implemented the EU Directive DAC7 (Council Directive 2021/514 of 22/03/2021) under Articles 1649b A to 1649b E of the French Tax Code. The DAC7 regulation is implementing an obligation to provide the tax authorities with the reporting of revenue generated by users of digital platforms if they meet the defined values (‘Reportable Sellers’). Therefore, eBay must collect and provide the following information to the competent tax authorities: Sufficient information on Reportable Sellers so that local authorities can identify them. This includes:

- The full name of the seller
- The primary address
- Permanent Establishment
- The tax and VAT ID numbers, and business registration number
- Bank account information
- The consideration received by Reportable Sellers by using the platform
- Other relevant information

No later than January 31 of the year following the calendar year for which this seller is declared, eBay will provide each seller the above listed information as transmitted to the tax authorities. In addition, all online marketplaces operating in France are required to supply the competent tax authorities with the information contained in the annual sales summaries of all

the competent tax authorities with the information contained in the annual sales summaries of all

business sellers with transactions subject to VAT in France. For more information, please visit our

[Help](#) [page](#) [&lt;a](#)

[target="\\_blank"&gt;EU DAC7 and the Platforms Tax Transparency Act &ndash; Sales reporting](#)

[obligations - opens in new window or tab&lt;/a&gt;.&lt;b&gt;The above information is not exhaustive](#)

[and in no way constitutes legal advice. We therefore recommend that you consult a tax advisor or](#)

[the French tax office to obtain information on your possible reporting obligations regarding tax and](#)

[social security in France.&lt;/b&gt;&lt;/h2&gt;](#)

[&lt;h2&gt;VAT, tax, taxes, value added tax, CBT, international&lt;/h2&gt;](#)