

[GUIDE.DETAILED_INFORMATION](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1815&ViewLocale=en_US#glossary)

[Collect & remit glossary](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1815&ViewLocale=en_US#glossary)

[Refunds](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1815&ViewLocale=en_US#refunds)

[Instructions/setps to resolve](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1815&ViewLocale=en_US#steps)

[Collect & remit decision making](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1815&ViewLocale=en_US#decisionmaking)

VAT	Value Added Tax is a consumption tax levied on goods and services at every point of sale where value has been added, starting from raw materials to final product.
RMM	VAT shall finally be paid by the customer.
Reverse Money Movement	
Digitally Delivered Goods (DDG)	Digitally Delivered Goods are intangible goods delivered by electronic means such as e-books, electronically delivered software, etc.
Collect & Remit (C&R)	eBay terminology used to describe VAT collected from buyers at checkout.
Reverse Charge Mechanism (RCM)	The recipient of goods and/or services is liable for payment of VAT instead of the vendor.
Business-to-Business (B2B)	In our case, If a buyer is a business and we have a valid Business Identification Number (BIN) on record, no VAT is charged.
Business to business transactions	(where the buyer has a BIN number in KZ).
Final Value Fees (FVF)	Fee charged to sellers when an item is sold
Business-to-consumer	

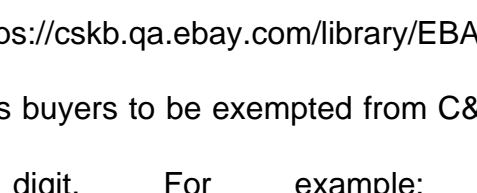
transactions (B2C)</td> <td>Business-to-consumer transactions (B2C) are those made between a company and individual consumers.</td> </tr> <tr> <td>Output VAT</td> <td>The VAT that a business charges on sales of goods and services.</td> </tr> <tr> <td>BIN</td> <td>Business Identification Number. A 12-digit number that on the fifth digit has either a 4, 5, or 6. For example: 586947452365, 586957452365, 586967452365</td> </tr> </tbody> </table> Refunds No refunds will be offered to buyers In instances where buyer and seller negotiate to make a payment outside of eBays platform, a refund will not be issued. For canceled transactions and eMBG claims: <table border="1" cellpadding="1" cellspacing="1"> <thead> <tr> <th scope="col"> </th> <th scope="col">Conditions for VAT refund</th> <th scope="col">Requirement</th> </tr> <tbody> <tr> <td>Domestic sales and imports from EAEU</td> <td colspan="2">We allow normal VAT refunds for domestic sales and imports from EAEU if there is no threshold.</td> </tr> <tr> <td rowspan="4">VAT refunds for ROW imports</td> <td>If the value of the order is up to 200 and there is a full refund</td> <td>Full VAT will be refunded</td> </tr> <tr> <td>If the value of the order is up to 200 and there is partial refund</td> <td>VAT will be prorated and then refunded</td> </tr> <tr> <td>If the value of the order is above 200</td> <td>VAT will be refunded, only if there is a full refund.</td> </tr> <tr> <td>If there is a partial refund for a ROW import (the order is over 200)</td> <td>DO NOT refund VAT for the partial refund</td> </tr> </tbody> </table> Double payment Buyers who paid VAT on eBay at checkout and were charged VAT again when clearing their package will need to reach out to the customs authorities.
 State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan
 Republic of Kazakhstan, 010000, Nur Sultan City Zhenis avenue 11 Business buyers exemption Buyers who submitted their BIN number after making a purchase can reach out to eBay to seek a refund for taxes charged. Buyer will need to submit an

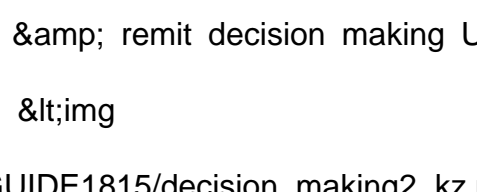
official tax document confirming that they are registered with that BIN number. You can provide the following link to buyers to upload documents: <https://ocswf.ebay.com/mudcwf?deptName=CollectRemitRefund>

<https://ocswf.ebay.com/mudcwf?deptName=CollectRemitRefund>
Instructions/steps to resolve Where can a buyer enter the BIN? Users can enter their BIN number using the following link: <https://www.ebay.com/spr/vat>

Or following the steps below: [account settings](#) [seller dashboard](#) [preferences](#) ["Buyers can see your VAT number"](#) Where can I check if the buyer has a valid BIN number?

You can piggyback on the account using the following steps: [account settings](#) [seller dashboard](#) [preferences](#) ["Buyers can see your VAT number"](#)

You can check in AD under the VAT History Tab
 NB: In order for business buyers to be exempted from C&R, their BIN number needs to have a 4,5 or 6 as the 5th digit. For example: 586458725135.

[Collect & remit decision making Use Case - Decision Table](#)


[GUIDE.RELATED_LINKS](#) Related pages [State Revenue Committee Ministry of Finance of the Republic of Kazakhstan](#)

<https://kgd.gov.kz/en/content/taxation-foreign-companies-engaged-electronic-trade-goods-and-provision-electronic-services>
<https://kgd.gov.kz/en/content/taxation-foreign-companies-engaged-electronic-trade-goods-and-provision-electronic-services> [Tax policy](#)

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<https://www.ebay.com/help/policies/selling-policies/tax-policy?id=4348> Taxes and import

charges
 https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121

Paying tax on eBay purchase
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eBay User Agreement
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 </h2></h2>GUIDE.TALKING_POINTS </a

href="https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1815&ViewLocale=en_US#SGsellqanda">Seller questions and answers </a

href="https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1815&ViewLocale=en_US#SGbuyqanda">Buyer questions and answers NOTE TO

TEAMMATES: When a buyer or seller requires further research by Indirect Tax, the customer service teammate should, upon receiving a response from Indirect Tax, reach out to the buyer or seller to close the issue. Indirect Tax will not communicate with buyers or sellers directly. Seller questions and answers Should I make any changes in my current listings? No, there is no further action required by sellers with active

listings. In order to remain competitive sellers may choose to revise pricing of their listings at their discretion. eBay has collected taxes on my sale, why did I only get the net

amount? eBay is responsible for collecting the VAT and remitting the tax to the appropriate tax authorities on behalf of all sellers shipping into Kazakhstan, regardless of the sellers registration status (business seller or consumer seller). My buyers are saying

that an incorrect rate was charged (or that they are exempt) In Kazakhstan, all products are subject to the same 12% VAT. eBay tax team has been advised that

there are no other tax rates applicable to deliveries in Kazakhstan. If the buyer has further information, you should get details and escalate to CARE who will contact the tax team.

Upon the launch of this VAT implementation, business buyers with a valid Business Identification Number (BIN) number may seek their account to be exempt from paying VAT on goods by submitting their BIN number <https://www.ebay.com/spr/vat>. Once eBay validates the BIN number, the buyer's account will be exempt within 10 business days. It is the business buyer's responsibility to pay VAT under the reverse charge mechanism.

As a Kazakhstan seller should I list items net or gross of VAT?

Items located outside of KZ: Items located outside KZ should be listed net of tax. eBay will add the applicable VAT to the listing or at checkout as a separate line item.

Items located within KZ: eBay will collect VAT on items located in KZ and shipped to a buyer in KZ. The seller should list the item and delivery cost gross of VAT when the item location is in KZ.

What if the item is shipped through eBay International Shipping?

Collect & Remit requirement remains the same; if that is within our threshold or applicable KZ C&R, the rule should be followed based on this requirement.

Buyers will not have the option to choose between Delivery Duty Paid (DDP) or Delivery Duty Unpaid (DDU).

Is eBay going to make us pay the payment/FVF based on the VAT included price or VAT excluded price?

The FVF will be based on the item price + postage + VAT + additional fees.

The buyer asked me to cancel the transaction because they were not expecting to pay VAT. How can I proceed with the refund?

Please, proceed to cancel the transaction following the eBay flow. Once you refund the buyer, they will also receive the refund for their VAT payment.

It's unfair for eBay to charge VAT during the transactions as this is affecting my sales to Kazakhstan

eBay is legally obliged to collect VAT on all items that are imported into Kazakhstan and remit VAT to the tax authorities. If the item location is outside of Kazakhstan or EAEU countries (Russia, Armenia, Belarus, and Kyrgyzstan) the following

threshold will apply:

 C&R applied on the first 200 in the order (shipping and freight are also to be taken into account together with the value of the goods for determining the threshold). Can I include the packing slip in the package to prove that VAT was paid? Yes, we recommend sellers include the packing slip in the package when sending goods to buyers in KZ, as this proves that eBay has collected VAT on the item. What should I do if I am a KZ seller with a warehouse outside KZ? If the item is shipped to consumer buyers in KZ from the EAEU, eBay will collect VAT on the full value of the item. eBay will collect VAT on items up to 200 when item location is outside of the EAEU and delivered to buyers in Kazakhstan. How can I make sure I collect the correct VAT when I make domestic sales into Kazakhstan? eBay will not charge VAT if the delivery address is not Kazakhstan. Sellers should not bill buyers VAT after a sale has occurred. Sellers should consult their tax advisors for further guidance. Internal Information Buyers may reach out directly to eBay if they are concerned about an incorrect rate of tax. Teammates should get details and escalate to CARE who will contact the tax team. Please advise buyers their case is escalated to the specialize team for review and can take up to 7-10 business days for a reply. Please note that a refund is not guaranteed. What are the requirements for sellers who were previously required to collect the tax and now eBay is? For sellers who previously were required to be registered to collect and remit the tax, please consult with your tax advisor on your monthly filing requirements going forward. Will eBay be issuing detailed tax information to sellers on a monthly or quarterly basis or will it be done yearly? Detailed seller reporting information will be provided monthly indicating the eBay collected tax. This will indicate VAT collected from buyers on your sales and the tax that will be remitted by eBay to the appropriate taxing authorities. How can a seller ensure tax is not charged on tax exempt items listed? Beginning June 28, 2023, eBay will be responsible for the configuration and taxation of all items imported to purchasers in Kazakhstan

including exempt items. Service is the only exempted category. If an error is made, eBay will refund the buyer any tax over-collected and will be responsible for any tax under-collected. eBay is utilizing third-party software and taxability rules to ensure the proper tax treatment of all items listed on the site.

Buyer questions and answers

Why are you charging tax on my purchases?

Due to legislative changes in Kazakhstan's tax laws, eBay will charge and collect VAT on applicable sales to Kazakhstan-based buyers, effective June 28, 2023. These changes will affect most e-commerce companies that operate inside and outside of Kazakhstan.

Will tax be refunded if I return the item?

If you return a purchase, you'll also be refunded the VAT accordingly. Please check table in the refund section for refund scenarios.

Will the tax I paid be refunded if I win a claim for an "item not received" or if I request to cancel the transaction?

If your order was canceled, please check your payment method (e.g. PayPal, Credit card). Up to 10 days after your request, you should be able to see the full refund of item price, additional costs, and the VAT. Please check table in the refund section for refund scenarios.

I should not pay tax as I am exempted

Upon the launch of this VAT implementation, business buyers with a valid BIN (Business Identification Number) number will be exempted from paying VAT on goods if the 5th digit of their BIN number is either a 4, 5, or 6. Once buyers input their BIN number in their account, the system will automatically check the 5th digit. If the 5th digit is either a 4, 5, or 6, the buyer's account will be exempt within 10 business days. It is the business buyer's responsibility to pay VAT under the KZ VAT rules.

If a buyer was charged tax and submitted the BIN number after making the purchase, the buyer will need to reach out to eBay to get a refund.

I paid tax at checkout and was charged tax again at time of clearance by customs/shipping carrier. How can I get my refund?

Buyers who paid VAT on eBay at checkout and were charged VAT again when clearing their package will need to reach out to the customs authorities.

I submitted my BIN number after making a purchase and was charged tax on my purchase. How can

I get my refund? Buyers who submitted their BIN number after making a purchase and buyers account was approved after the purchase. Buyer will have to reach out to eBay to seek a refund of taxes charged. Is the tax % applied to net price or including shipping costs? Shipping and handling costs for transactions are generally subject to VAT in Kazakhstan. The standard VAT rate in Kazakhstan is 12% as of January 1, 2022 and is applied based on the buyer's delivery address. Why is eBay collecting the tax as of June 28, 2023? This new tax requirement is based on legislation implemented by the Kazakhstan Government. eBay will remit all taxes collected to the appropriate taxing authorities as legally required. The seller has partially refunded my order, why do I not get a partial refund (ROW import over 200)? eBay only collects VAT on the first 200 item value on imports from ROW. Instead the buyer pays VAT on the remaining amount above the threshold to the responsible customs authorities. For this reason eBay cannot issue a refund of VAT for partial refunds on items above 200. What about taxes collected prior to June 28, 2023? eBay did not collect taxes from buyers prior to June 28, 2023, and any questions on VAT paid to import goods should be directed to the responsible KZ tax authority. Are items listed on eBay VAT inclusive? Regardless of the listing site (inclusive or exclusive sites) the price shown on the View Item page to KZ buyers is net price. No VAT info will be displayed on the View Item page. eBay will add VAT at the appropriate rate based on the delivery country, for Kazakhstan it will be 12% VAT. Buyers will see VAT check out in a separate line item.

GUIDE.SUMMARY

From June 28, 2023, eBay will collect and remit Valued Added Tax (VAT) on: Tangible Goods (import threshold will depend on item location and it is explained further down in this guide), and Digital Delivered Goods (import threshold not applicable) that are imported into Kazakhstan What VAT is a broad-based consumption tax levied on the import of goods, as well as nearly all supplies of goods in Kazakhstan (KZ). In other countries, VAT is known as Goods and Services Tax or GST. eBay is obligated to collect VAT on the full

value of the transaction if item location is Kazakhstan or EAEU (Russia, Armenia, Belarus, and Kyrgyzstan) including transportation & insurance costs, as they are considered part of the total purchase. The VAT on the transportation & insurance charges is applied at the same rate as to the item(s) in the shipment

If item location is outside of KZ or EAEU, eBay is obligated to collect VAT on the first 200 including transportation & insurance costs, as they are considered part of the total purchase

When

This change is effective January 1, 2022, and buyers will begin to see 12% VAT on their purchases starting June 28, 2023

Who

Buyers based in Kazakhstan are impacted as they'll begin to see Kazakhstan VAT on applicable purchases they make on eBay

eBay will collect VAT from the buyer based on their delivery address (for physical goods) and registration address (for digital goods). See the helpful charts below:

Kazakhstan VAT - eBay C&R scenarios				
Rule Detail				
1. Domestic				
Item is located inside of Kazakhstan, eBay is responsible for collecting and remitting VAT				
Business buyers with a verified VAT ID are exempt from VAT				
2. Imports (Item location: EAEU)				
Item located outside of Kazakhstan in EAEU countries (Russia, Armenia, Belarus, and Kyrgyzstan), eBay is responsible for collecting and remitting VAT				
No thresholds				
Business buyers with a verified VAT ID are exempt from VAT				
3. Imports (Item location: ROW)				
Order item value is <= 200 and located outside of Kazakhstan in ROW, eBay is responsible for collecting and remitting VAT				
Business buyers with a verified VAT ID are exempt from VAT				
Digital Goods and Services				
Seller				

registration address	Buyer registration address	Item value	Does VAT apply?	Comments
	Kazakhstan	Kazakhstan	Irrelavent	Yes
eBay will collect VAT on all digital goods and services for domestic transactions				
Kazakhstan	Kazakhstan	Irrelavent	Yes	eBay will collect VAT on all digital goods and services imported into Kazakhstan

How

- eBay will be responsible for the collection of applicable taxes and will remit the VAT to the Kazakhstan Tax Authority.