

Legal regulations on value added tax - Liability of electronic marketplaces - EU countries

GUIDE.SUMMARY What EU-wide regulations and the laws of Germany, Austria, France and Portugal require electronic marketplaces like eBay to monitor domestic and intra-EU cross-border sales on its marketplace. eBay can be held liable for payments of Value Added Tax (VAT) that have not been made by its sellers. eBay has therefore been obligated to require proof of VAT registration from its VAT-registered sellers by collecting their VAT Identification Number (VAT ID). eBay also needs to verify the seller's VAT ID including ownership; therefore the following must be correct and match the data the tax authorities have on file:

- company name (or first and last name),
- city,
- zip code,
- street (including house number).

Sellers who should have but don't have a VAT ID or have incorrect data on their account will receive an email from eBay which asks them to update their information. If sellers do not provide the required data eBay will restrict their selling activity.

Who is in scope

- Business sellers
- Sellers who don't have a business seller account but whose selling activity suggests that they are a business under the VAT regulations.
- Sellers located in Germany, Austria, France, and Portugal who need to register for VAT.
- Sellers with inventory in Germany, Austria, France, and Portugal who need to register for VAT.
- Sellers established in the EU (European Union) with cross-border sales above certain thresholds within the EU, who sell goods to private individuals in the EU and ship these goods from another EU country.

Internal Information

For country-specific details and details about cross-border trade please go to the section https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1674&ViewLocale=en_US#details for detailed information.

How

This obligation means that eBay is required to identify sellers whose information we need to

collect.

- VAT registered sellers must:
- provide their valid VAT Identification Number (VAT ID) to eBay
- ensure their business information is correct

The information in the seller's eBay account needs to match the data that the tax authorities have on file.

Sellers should check the notice from the tax authorities with which they were issued their VAT ID and make sure that the data listed there matches the data they have stored in their eBay account.

This concerns the name or the name of the company, its legal form, and the complete address.

DE: Notice from the Federal Central Tax Office

AT: Notice about the issuance of the VAT ID (UID-Vergabebescheid)

Non-DE sellers can also check their data via VIES: https://ec.europa.eu/taxation_customs/vies/#/vat-validation

eBay is required to verify the sellers VAT ID and the associated data by using the electronic verification procedure for EU VAT IDs provided by the tax authorities.

Small business regulation or small entrepreneur - different rules apply!

DE: Sellers making use of the small business regulation in Germany (Kleinunternehmerregelung) have to provide a German VAT ID to eBay.

AT: If the seller makes use of the small business regulation in Austria and does not yet have a VAT ID, we need their confirmation that their total sales in the calendar year across all sales channels (not just on eBay) do not exceed EUR 35,000 and that they neither charge VAT nor have to remit VAT to the tax authorities.

FR: If the seller makes use of the small business regulation in France and does not yet have a VAT ID, we need their confirmation that their total sales in the calendar year across all sales channels (not just on eBay) do not exceed EUR 85,800 and that they neither charge VAT nor have to remit VAT to the tax authorities.

PT: Sellers who reside in Portugal with total sales of more than EUR 12,500 per year have to register for VAT and provide a VAT ID.

GUIDE.RELATED_LINKS CSKB articles

[GUIDE1010](https://cskb.qa.ebay.com/cskbapp/art?page=content&id=GUIDE1010) - International shipping - customs, duties, Value Added Taxes (VAT)

[GUIDE1010](https://cskb.qa.ebay.com/cskbapp/art?page=content&id=GUIDE1010) - VAT LAW - Liability of electronic marketplaces - Value Added Tax regulations

[SOL11194](https://cskb.qa.ebay.com/cskbapp/art?page=content&id=SOL11194) - VAT LAW - Liability of electronic marketplaces - Value Added Tax regulations

Related pages

eBay Seller Center Tax Information:

eBay Seller Center VAT page for sellers to enter VAT number. We'll automatically add it to all eligible new listings.

Seller Site	Language	Link to upload VAT ID
DE	German	
AT	German	
CH	German	
UK/IE/ROE/US/CA/ROW	English	
PT	English	

https://www.ebay.fr/spr/vat	https://www.ebay.fr/spr/vat	
https://www.ebay.it/spr/vat	https://www.ebay.it/spr/vat	
https://www.ebay.es/spr/vat	https://www.ebay.es/spr/vat	
https://www.ebay.pl/spr/vat	https://www.ebay.pl/spr/vat	
https://www.ebay.nl/spr/vat	https://www.ebay.nl/spr/vat	
https://www.ebay.com/spr/vat	https://www.ebay.com/spr/vat	

Small Business Declaration page (only for Austrian and French sellers!)

	Seller Site	
Link	AT	
https://www.ebay.at/spr/sbdeclaration	https://www.ebay.fr/spr/sbdeclaration	https://www.ebay.de/vat
FR		
https://www.ebay.fr/spr/sbdeclaration		

VAT regulations in Germany:

The page includes content in German, English, Traditional Chinese, French, Italian, Spanish, Dutch and Polish.

Tax obligations in Austria for business sellers (AT only):

<https://www.ebay.at/help/selling/listings/steuerverpflichtungen-gewerblicher-verkufer-sterreich?id=5385>

<https://www.ebay.com/help/selling/selling/tax-obligations-france-business-sellers?id=5199>

Value Added Tax regulations in Portugal:

<https://export.ebay.com/en/fees-and-payments/taxes-and-accounting/pt-vat/>

DE only:

Tax offices responsible for VAT registrations in Germany for non-German sellers: This page hosts a PDF file listing the tax offices to contact for the VAT registration of foreign entrepreneurs according to the

Value Added Tax Competence Ordinance - UStZustV: https://www.bzst.de/SharedDocs/Downloads/DE/IdNr/USt_Zustaendigkeitsuebersicht.html The German VAT ID can be requested from the Federal Central Tax Office if a seller is already registered for VAT in Germany: https://www.bzst.de/DE/Unternehmen/Identifikationsnummern/Umsatzsteuer-Identifikationsnummer/Vergabe_USt_IdNr/vergabe_ust_idnr_node.html#js-toc-entry2 </h2></h2>GUIDE.TALKING_POINTS General Information What is VAT? VAT is a tax on consumer spending. When a VAT registered seller makes sales within the EU, they are obliged to collect VAT based on the delivery country of their goods. This VAT must be passed on to the national tax authorities via VAT return filings. How long does the tax registration take? This may vary depending on where you register for VAT. We recommend checking with your tax adviser on any questions around VAT registration or other VAT obligations you might have. Where can I request a VAT identification number? VAT IDs can be requested from the appropriate tax office. DE only: The VAT identification number can be requested with the registration of your company at the responsible tax office in Germany. If you are already registered for VAT in Germany, you can request your VAT identification number from the Federal Central Tax Office:
 https://www.bzst.de/DE/Unternehmen/Identifikationsnummern/Umsatzsteuer-Identifikationsnummer/Vergabe_USt_IdNr/vergabe_ust_idnr_node.html#js-toc-entry2 Where can I find information about my tax situation? You should

reach out to the FTA directly or seek advice with a tax expert.

- I am registered for VAT, but I do not have a VAT ID. What do I have to do?

Please request a VAT ID from the appropriate tax authority or speak to your tax advisor.

- Commercial traders who have not provided a valid VAT ID with matching data will be restricted from selling on eBay.

Where can I check my deposited data on eBay?

- Please log in to your eBay account and go to "My eBay > eBay Account > Personal Data and Privacy > Company Information".
- There you can check all the information you have provided and change it if necessary.

I have multiple eBay accounts, do I have to include my VAT ID everywhere?

- Yes, your VAT ID must be stored separately in all your commercial accounts. You can deposit your VAT ID at the following link:

<https://www.ebay.de/spr/vat>.

- Timeframes

How long do I have to deposit a VAT ID in my eBay account?

- Please deposit your valid VAT ID as soon as possible.
- Commercial traders who have not deposited a valid VAT ID with matching data will be restricted from selling on eBay.

General Tax Code / FR VAT

Why are you contacting me?

- Since January, 1st 2020, the French law (Article 242 bis of the French tax code) requires eBay to share information with the French Tax Authority (FTA) about any business sellers liable for VAT in France trading on its platform.
- The information we shared with the FTA is the information contained in the annual report you received on February 7, 2020.
- If you meet any one of the following three conditions, you are considered as making supplies which are subject to French VAT rules:

- You are based in France or,
- You sell items stored in France or,
- You send items to individuals in France from another EU country where these goods are stored or where they are transported to in advance, and your annual turnover in France exceeds 35,000 per year for all sales channels combined.

Thus, we have to share your identification elements with the FTA, including your French

VAT number. We have noticed that you haven't provided yours or you indicated an invalid French VAT number to eBay.

What am I requested to do?

You have a French VAT number:

Please add your French VAT number to your eBay account, using the following link:

<https://www.ebay.fr/spr/vat>

You don't have a French VAT number but are making supplies which are subject to French VAT rules according to the criteria above:

You need to register with the FTA and request a French VAT number.

French B2C sellers only: to request a French VAT number, or if you have any questions, please contact your « centre de formalités des entreprises » or your « service des impôts des entreprises » (French tax administration).

IT, ES, DE, UK B2C sellers only :we strongly recommend you to contact your tax advisor. Find more information on the following page:

<https://www.impots.gouv.fr/portail/international-professionnel/vat-company-based-eu>

Once you receive your French VAT number, please add it to your eBay account, using the following link:

<https://www.ebay.fr/spr/vat>

[Sellers based in France only]

You are a micro-enterprise and benefit from the "exemption from VAT" scheme:

Please enter your SIRET number in your eBay account, using the following link:

<https://cgi4.ebay.fr/ws/eBayISAPI.dll?RegisterBizSellerInfo&guest=1>

Where can I find information on how to register for FR VAT?

You can find further information on FR VAT registration on the following pages:

[href="https://espacevendeurs.ebay.fr/obligations-declaratives"](https://espacevendeurs.ebay.fr/obligations-declaratives)

have on file (for DE this is the Federal Central Tax Office (Bundeszentralamt für Steuern/BZSt). Does the company name in the seller's legal information have to match the name of the company as it is stored at the tax authorities? Sellers should check the notice from the tax authorities with which they were issued their VAT ID and make sure that the data listed there matches the data they have stored in their eBay account. This concerns the name or the name of the company, its legal form and the complete address. DE: Notice from the Federal Central Tax Office AT: Notice about the issuance of the VAT ID Non-DE sellers can also check their data via VIES: <a

href="https://ec.europa.eu/taxation_customs/vies/#/vat-validation"

target="_blank">https://ec.europa.eu/taxation_customs/vies/#/vat-validation

 eBay is required to verify the sellers VAT ID and the associated data by using the electronic verification procedure for EU VAT IDs provided by the tax authorities.

 I don't want to update the "Company name" on eBay because I am known by the name currently being used. Our records must match the data stored by the tax authorities with your VAT identification number in order for eBay to successfully verify your data as required by law. We will need you to update your company details on eBay before we can remove the restriction or to avoid your account being restricted. Once the details are completed and the system has updated them, we will most likely be able to remove the restriction. Does it matter on which eBay site the seller is listing their items?

 No, for VAT purposes the listing site is not relevant. VAT obligations generally depend on where the seller's business is established, and from where to where they ship the items. My item wasnt located in the country I specified when listing the item, I made a mistake. Please ensure your item location correctly reflects where the item is located. I am a small entrepreneur (or: make use of the special rules for small businesses) and do not pay VAT. Do I still need to request a VAT ID? Small

business regulation or small entrepreneur - different rules apply! DE: Sellers making use of the small business regulation in Germany (Small business regulation) have to provide a German VAT ID to eBay even if they don't charge VAT. AT: If you are making use of the small business regulation in Austria and do not yet have a VAT ID, we need your confirmation that your total sales in the calendar year across all sales channels (not just on eBay) do not exceed EUR 35,000 and that you neither charge VAT nor have to remit VAT to the tax authorities. You can provide your confirmation here: <a href="https://www.ebay.at/spr/sbdeclaration"

target="_blank">https://www.ebay.at/spr/sbdeclaration FR: If you are making use of the small business regulation in France and do not yet have a VAT ID, we need your confirmation that your total sales in the calendar year across all sales channels (not just on eBay) do not exceed EUR 85,800 and that you neither charge VAT nor have to remit VAT to the tax authorities. You can provide your confirmation here: <a href="https://www.ebay.fr/spr/sbdeclaration"

target="_blank">https://www.ebay.fr/spr/sbdeclaration PT: Sellers who reside in Portugal with total sales of more than EUR 12,500 per year have to register for VAT and provide a VAT ID. I am a C2C seller (private seller). Am I liable for VAT?

 We are obliged to take measures if the sales activities appear to be commercial in nature. In case of doubt, a VAT liability should be clarified by a tax advisor. We recommend that sellers seek the advice of their tax advisor regarding their VAT obligations relating to their eBay business. Please note that we will detect and inform sellers that they might need to upgrade their accounts. Do Charities need a VAT ID to sell on

eBay? Internal Information DE: The VAT rules in Germany apply to charities the same way they apply to other business sellers. As far as a charity is exempted from corporate tax this exemption applies to corporate tax only and not to VAT. Therefore Charities with a B2C account normally need a VAT ID to sell on eBay. AT, FR, PT: eBay doesn't have a Charity

program for sellers residing in Austria, France or Portugal. In general we would treat charities the same way as we treat other B2C accounts and so charities meeting the criteria will need to provide a VAT ID.

In case the charity claims it is not subject to VAT transfer the case to e2M Account Restriction

DE only DE Only: What is the difference between a German tax number and a VAT ID?

a) If you register your business in Germany with the appropriate tax office, you receive a tax number from that tax office. In most cases you will be given one tax number for all types of taxes your business is obligated to register for e.g. VAT. The tax number is used for any communication with the tax office like e.g. tax declarations. Tax numbers are between 10 and 13 digits long and only consists of numbers, some separated by /. b) As a German seller you need a German VAT ID to sell on eBay if you are a business and need to register for German VAT. A VAT ID is also used for intra-EU cross-border transactions to make use of the reverse charge mechanism. You can either request the VAT ID when you first register your business with the appropriate tax office in Germany or if you are already registered for VAT, you can apply for a VAT ID here (in German):

https://www.bzst.de/DE/Unternehmen/Identifikationsnummern/Umsatzsteuer-Identifikationsnummer/Vergabe_USt_IdNr/vergabe_ust_idnr_node.html#js-toc-entry2

If you possess a VAT ID it needs to be displayed with your listings and you can also put it on your invoice. German VAT IDs start with DE followed by 9 digits (numbers). Internal Information

If the seller presses for detail: formal data requests go through our usual process

<http://www.ebayprivacycenter.com/subject-access-request>

GUIDE.DETAILED_INFORMATION

Detailed information for DE Detailed information for DE

Sellers usually must register for German VAT if one of these conditions is met:

Sellers who reside in Germany. Sellers who sell goods that are stored in Germany. Sellers established in the EU with total cross-border sales above EUR 10,000 within the EU across all sales channels, who sell goods to private individuals and ship these goods from another EU country to Germany. If the seller participates in the special taxation process for intra-Community distance sales in another EU member country (One-Stop-Shop, OSS) and declares and pays German VAT via OSS, the seller usually does not have to register for VAT in Germany. Internal Information If the seller has questions regarding his VAT obligations, always recommend to the seller to consult a tax adviser. This also applies if the seller does not know if he can or should use OSS. Detailed information for AT Detailed information for AT Sellers usually must register for Austrian VAT if one of these conditions is met: Sellers who reside in Austria. Sellers who sell goods that are stored in Austria. Sellers established in the EU with total cross-border sales above EUR 10,000 within the EU across all sales channels, who sell goods to private individuals and ship these goods from another EU country to Austria. If the seller participates in the special taxation process for intra-Community distance sales in another EU member country (One-Stop-Shop, OSS) and declares and pays Austrian VAT via OSS, the seller usually does not have to register for VAT in Austria. If the seller makes use of the small business regulation in Austria and does not yet have a VAT ID, we need their confirmation that their total sales in the calendar year across all sales channels (not just on eBay) do not exceed EUR 35,000 and that they neither charge VAT nor have to remit VAT to the tax authorities. Small business declaration here: https://www.ebay.at/spr/sbdeclaration Internal Information If the seller has questions regarding their VAT

obligations, always recommend to the seller to consult a tax adviser. This also applies if the seller does not know if they can or should use OSS or if the small business regulation applies to them.

[Detailed information for FR](#)

Detailed information for FR

- Sellers usually must register for French VAT if one of these conditions is met:
- Sellers who reside in France.
- Sellers who sell goods that are stored in France.
- Sellers established in the EU with total cross-border sales above EUR 10,000 within the EU across all sales channels, who sell goods to private individuals and ship these goods from another EU country to France.
- If the seller participates in the special taxation process for intra-Community distance sales in another EU member country (One-Stop-Shop, OSS) and declares and pays French VAT via OSS, the seller usually does not have to register for VAT in France.
- If the seller makes use of the small business regulation in France and does not yet have a VAT ID, we need their confirmation that their total sales in the calendar year across all sales channels (not just on eBay) do not exceed EUR 85,800 and that they neither charge VAT nor have to remit VAT to the tax authorities.

Small business declaration here:

<https://www.ebay.fr/spr/sbdeclaration>

[https://www.ebay.fr/spr/sbdeclaration](#)

Internal Information

If the seller has questions regarding their VAT obligations, always recommend to the seller to consult a tax adviser. This also applies if the seller does not know if they can or should use OSS or if the small business regulation applies to them.

[Detailed information for PT](#)

Detailed information for PT

- Sellers usually must register for Portuguese VAT if one of these conditions is met:
- Sellers who reside in Portugal with total sales of more than EUR 12,500 per year.
- Sellers who sell goods that are stored in Portugal.
- Sellers established in the EU with total cross-border sales above EUR 10,000 within the EU across all sales channels, who sell goods to private individuals and ship these goods from another

EU country to Portugal.

- If the seller participates in the special taxation process for intra-Community distance sales in another EU member country (One-Stop-Shop, OSS) and declares and pays Portuguese VAT via OSS, the seller usually does not have to register for VAT in Portugal.

Internal Information

- If the seller has questions regarding his VAT obligations, always recommend to the seller to consult a tax adviser. This also applies if the seller does not know if they can or should use OSS.

Detailed information for Intra-EU cross-border trade (CBT) (only for EU Sellers)

Detailed information for Intra-EU cross-border trade (CBT) (only for EU Sellers)

- Sellers usually have to register for VAT in other EU countries or must declare and pay VAT they owe in other EU countries through the One-Stop-Shop (OSS) process if the following conditions are met:

- Seller sells goods to private individuals in the EU
- and
- ships these goods from one EU country to another
- and
- seller's total annual sales with cross-border deliveries within the EU across all sales channels exceed EUR 10,000.

In this case, the seller either needs to provide a local VAT ID for each country to which they ship

- or
- the seller needs to provide a VAT ID for the country in which they participate in the special taxation process for intra-Community distance sales (One-Stop-Shop, OSS) and via which they declare their respective EU sales and confirm they are using OSS.

Internal Information

- If the seller has questions regarding his VAT obligations, always recommend to the seller to consult a tax adviser. This also applies if the seller does not know if he can or should use OSS.

GUIDE.INSTRUCTIONSSTEPS_TO_RESOLVE

How to add a VAT ID / How to confirm the use of One Stop Shop (OSS)

- Go to <https://www.ebay.com/spr/vat>

Make sure that your business name, VAT ID and address in your eBay account match those that the tax authorities have on file for the VAT ID.

https://cskb.qa.ebay.com/library/EBAY/EU%20Images/DE/GUIDES/GUIDE1674/GUIDE1674_instructions_VAT.jpg [screenshot](#) [How to upgrade to Business account](#) [Go to](#) <https://accountsettings.ebay.com/profile> [Account settings](#) in My eBay [Select Personal information](#) [Select Edit](#) next to Account type. You may be asked to sign in again. [On the Change Account Type page](#), select Business Account and then Confirm [On the following page](#), enter your business information such as name, contact information, VAT number and returns policy. [Select Save](#) [How to confirm the use of the small business regulation \(ONLY for AT and FR\)](#) [Go to](#) [for AT](#) <https://www.ebay.at/spr/sbdeclaration> [for FR](#) <https://www.ebay.fr/spr/sbdeclaration%C2%A0> [Click on Send](#) [Confirm the information which are outlined there](#) [Click on Send](#)