

## DAC7 Sales Reporting Obligations - Platform Tax Transparency Act

**GUIDE.SUMMARY** What The EU Directive known as DAC7, implemented in Germany by the Platform Tax Transparency Act (PStTG), requires action by eBay and its EU-resident sellers. If a seller exceeds sales volumes or value defined by DAC7 within a calendar year, eBay is legally required to report certain personal and transactional data of its users to the relevant tax authority once a year. When Jan 2023: eBay started to collect the tax identification number (TIN) and Permanent Establishment of new sellers who are registered as legal entities on or after 1 Jan 2023 via the registration flow. End of June 2023: New sellers who register as an individual or as a sole trader on or after 1 Jan 2023 reaching a href="https://cskb.qa.ebay.com/csKBapp/art?page\_content&id=GUIDE1812&ViewLocale=en\_US#consideration" of 2,000 or 30 or more transactions need to provide their TIN or equivalent information depending on their country. From late 2023: Sellers who fail to provide the required information in the time allowed will be restricted. Jan 2024: Report 2023 data for those new sellers in scope to the Tax Authority. 2024: eBay starts collecting data for existing sellers in scope (in addition to new sellers). Jan 1st 2025: Report 2024 data for all sellers (new + existing) to the Tax Authority, and continue on an annual basis. Who all EU resident sellers (individual sellers including sole traders, and legal entities, regardless of whether they are business or private sellers) whose a href="https://cskb.qa.ebay.com/csKBapp/art?page\_content&id=GUIDE1812&ViewLocale=en\_US#consideration" of 2,000 or 30 or more transactions, i.e. sales on eBay (cancelled transactions are not included in the calculation) in a calendar year. **GUIDE.RELATED\_LINKS** Related Help Pages

<tbody> <tr> <td>Country</td> <td>Help Page: DAC7 Sales Reporting  
Obligations</td> </tr> <tr> <td><br>Ireland</td> <td>  
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depending on country)?

- eBay asks for your tax identification number (TIN or equivalent information); if your sales reach 2,000 or more after deduction of fees, commissions and taxes, or if you make 30 or more sales in a calendar year.

How will my information be used?

- If your sales reach 2,000 or 30 or more transactions within a calendar year, eBay has to report certain personal and transactional data to the relevant tax authority once a year.

Does eBay's reporting obligation under the PStTG/DAC7 affect my tax obligations? Will I have to pay taxes once I am required to provide my TIN under PStTG/DAC7?

- Your tax obligations do not change as a result of the PStTG/DAC7.
- The EU DAC7 Directive or the PStTG does not change your tax obligations or automatically mean that you have to pay (more) taxes on eBay sales. The tax authorities may consider the information reported by eBay when assessing your tax obligations.
- You are responsible for determining whether any tax obligations result from your eBay sales and if applicable, for filing your tax returns. We recommend that you reach out to a tax advisor if you have any questions about your tax obligations.

When are you reporting my data under DAC7/PStTG? Am I affected by this?

- Your data will be reported if
- You reside in the EU
- and
- if, in a calendar year,
- the

[https://cskb.qa.ebay.com/cskbapp/art?page\\_content&id=GUIDE1812&ViewLocale=en\\_US#consideration](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1812&ViewLocale=en_US#consideration) from your sales on eBay equals or exceeds 2,000 after deducting fees, commissions, and taxes- or
- if you complete 30 or more transactions, i.e. sales on eBay (cancelled transactions are not included in the calculation)

[id="consideration"](#) name="consideration"

What do you mean when you say consideration? Does the calculation of the value of 2,000 only include the pure sales prices of the sold items or the sales prices including the calculated shipping costs?

- The total amount of your consideration equals the full amount you receive or are credited for your sales transactions,

including any shipping amounts and VAT that you may receive.

- Shipping amounts paid to eBay, VAT collected and remitted by eBay, VAT charged on fees, and amounts deducted by eBay for fees, coupons, cancelled or deleted orders, and returns are excluded from the calculation.

Seller who was already registered on eBay before 01.01.2023 creates a new eBay account: Do I need to provide a TIN when registering a new account? You never asked for this information before.

- Due to the EU Directive known as DAC7 and the German PStTG, eBay is required to collect your tax identification number from 2023 onwards.
- This is a mandatory field when registering a new business account, even if you already have another business account with us.

Already registered seller creates a new eBay account: What about my existing accounts?

- At this stage we are not collecting your tax identification number and / or information on your Permanent Establishment for accounts created prior to 2023, but will do so in 2024.
- What is meant by "Permanent Establishment"
- A Permanent Establishment (PE) is generally a fixed place of business, but the exact definition varies from country to country depending on any tax treaty that may be in place.
- You should contact your tax advisor to determine if you have a Permanent Establishment in another Member State.

Do I need to provide my TIN? How do I provide it?

- We will contact you with instructions if you need to provide your tax identification number.
- If we collect your tax identification number, it is to comply with the Platform Tax Transparency Act through which the EU Directive known as DAC7 has been implemented in Germany.
- If your sales on eBay amount to 2,000 or more after deduction of fees, commissions or taxes or if you make 30 or more sales in a calendar year, we will have to report certain personal and transactional data including your TIN to the relevant tax authority.

What information is reported under DAC7/ PStTG? What happens?

- Under DAC7/PStTG, a platform operator like eBay is obligated to report certain personal and transactional data of its users to the relevant tax authority in the platform operators EU member state of residence. For eBay, this

is the Federal Central Tax Office (BZSt) in Germany.</li> <li>eBay will report the information to the Federal Central Tax Office for all EU-based sellers whose sales on eBay amount to 2,000 or more after deduction of fees, commissions and taxes, or who make 30 or more sales within the relevant reporting year (calendar year).</li> <li>If you reside in another EU country, the German Federal Central Tax Office will share your information with the relevant tax authorities in that EU country.</li> <li>eBay has to report the data annually in January for the previous year and for the first time in January 2024.</li> <li>If we report any of your data to the tax authorities for the relevant period, we will provide you with a copy of the information for your review.</li> </ul>   The following information will be shared with the tax authorities if eBay is obligated to report your data: <table border="1"> <thead> <tr> <th scope="col">Individual sellers (including sole traders)</th> <th scope="col">Legal entities</th> </tr> </thead> <tbody> <tr> <td>First and last name</td> <td>Business/Legal name</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Primary address</td> <td>Primary address</td> </tr> <tr> <td>Member state where seller is resident</td> <td>Member state where seller is resident</td> </tr> <tr> <td>Date of birth</td> <td>Business registration number</td> </tr> <tr> <td>Tax Identification Number, <br> if no Tax Identification Number is available, the place of birth</td> <td>Tax Identification Number (or equivalent depending on country)<br> Note for teammates: Please see the correct name of the tax identification number in the section <a

href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1812&ViewLocale=en\_US#details">Detailed Information</a>.</td> </tr> <tr> <td>VAT identification number, where available</td> <td>VAT identification number, where available</td> </tr> <tr> <td>Total amount paid or credited to the seller during each quarter of the period, excluding\*: <ul> <li>fees paid to eBay </li>

Any refunds or cancelled orders within the reporting period	VAT collected by eBay	Total amount paid or credited to the seller during each quarter of the period, excluding*: fees paid to eBay	Any refunds or cancelled orders within the reporting period	VAT collected by eBay	Total number of transactions the total amount corresponds to.	Total number of transactions the total amount corresponds to.	Total of fees, commissions or taxes withheld or charged by the platform during each quarter of the period	Total of fees, commissions or taxes withheld or charged by the platform during each quarter of the period	Number of the bank account to which sales proceeds are paid or credited.	Number of the bank account to which sales proceeds are paid or credited.	Any Permanent Establishment** through which Relevant Activities are carried out in the European Union, where available, indicating each respective Member State, where such a Permanent Establishment is located.
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\* Consequently, the amount eBay has to report may differ from the total amount of payments you actually received from eBay.

\*\* A Permanent Establishment (PE) is generally a fixed place of business, but the exact definition varies from country to country depending on any tax treaty that may be in place. You should contact your tax advisor to determine if you have a Permanent Establishment in another Member State.

What happens if I don't provide my tax identification number?

If you are required to provide a TIN or tax number but don't provide it, eBay is required by law to take certain actions under the PStTG.

Your account may be subject to payout holds or restrictions on selling privileges.

Why am I not receiving any more payouts?

Due to an EU Directive known as DAC7, eBay is legally required to collect your Tax Identification Number (or equivalent information depending on country).

We've asked you to add your Tax Identification Number.

No Tax Identification Number has been provided within the

60 days since you received the first notification. Therefore the payouts have been put on hold.

- The payouts will be released once you add your Tax Identification Number (TIN) using the link in the email notifications you received, the banner on your My eBay Selling Overview page or in Seller Hub. Click on the "Update Account Details" link and use the form provided.
- Once you enter your Tax Identification Number your payouts will resume on your next scheduled payout date.

**Internal Information**

- If a customer contacts us for help with removing a DAC7 payout hold, you should partner with the customer to help them understand that the only way to remove the payout hold is for them to add a TIN or their country and city of birth as an alternate identifier.
- Teammates are not able to manually remove DAC7 payout holds.
- If the seller declines to enter a TIN or their country/city of birth on the eBay site, the payout hold will remain in place.
- After 180 days from the initial notification to add a TIN, the payout hold will be removed and replaced with a full selling restriction.

**Important:** DO NOT transfer DAC7 escalations to the KYC team! Only the customer can remove the DAC7 payout hold by adding their TIN.

- Why cant eBay remove the payout hold?
- We are unable to remove the payout hold because adding a Tax Identification Number (TIN) is an action only you can perform. This is to ensure your data privacy is protected.
- How does eBay protect my data?
- We protect your personal data through leading edge technical and organisational security measures to minimise risks associated with data loss, misuse, unauthorised access and unauthorised disclosure and alteration.
- To this end we use firewalls and data encryption, for example, as well as physical access restrictions for our datacenters and authorisation controls for data access.
- We also recommend you enable 2-step verification on your eBay account.
- We'll give you ongoing visibility into any information we collect and the ability to easily update your preferences at any time.
- You can find further information on our data security in our [a href="https://www.ebay.ie/help/member-behaviour-policies/policies/user-privacy-notice?id=4260"](https://www.ebay.ie/help/member-behaviour-policies/policies/user-privacy-notice?id=4260)



target="\_blank">User Privacy Notice</a>.   </li> </ul> Where can I find the tax identification number or tax number I need to provide? Internal Information </ul> </li> See </li> section </li> </ul> <a href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1812&ViewLocale=en\_US#details">Detailed Information</a> </li> </ul>   Im a registered business. Do I still need to provide my TIN? </ul> </li> Yes. </li> </ul> Internal Information </ul> </li> Please refer to the list in the </li> <a href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1812&ViewLocale=en\_US#details">detailed information</a> section on which data is required. </li> </ul>   Is TIN the same as VAT ID? Is it the same as Business Registration number? </ul> </li> No. TIN   is a different number. </li> </ul> Internal Information </ul> </li> Please refer to the list in the </li> <a href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1812&ViewLocale=en\_US#details">detailed information</a> section as to where it could be found. </li> </ul>   Do I have to provide my tax identification number or tax number and my VAT   identification number? </ul> </li> Yes, if you have a VAT identification number in addition to your tax identification number or tax number, you must also provide this as a business seller on eBay. </li> </ul> This obligation is not solely based on the PStTG, but already exists due to VAT laws. Learn more about </li> <a href="https://www.ebay.ie/help/selling/selling/ihre-pflichten-im-vereinigten-knigreich-und-der-eu-bezglich-der-umsatzsteuer?id=4650" target="\_blank">Value Added Tax regulations</a>.   </li> </ul> What happens if a purchase is cancelled by me or by the buyer? </ul> </li> Cancelled transactions are not used to determine if your consideration equals 2,000, or if you have 30 or more transactions.   </li> </ul> Are the sales that are generated via different platforms added together? </ul> </li> eBay is only obligated to report activity that is carried out on our own platform. </li> </ul> While your tax obligations do not change as a

result of the PStTG, we would like to point out that the legislative changes at EU level have the explicit objective of intensifying cooperation between authorities and increasing their efficiency in order to ensure the lawful taxation of cross-border situations and to effectively combat tax evasion, and tax avoidance.

If you have specific tax questions about these new regulations, please consult with your tax advisor.

Why haven't other selling platforms asked for my TIN?

We can't speak for other platforms, but DAC7 applies to platform operators who facilitate relevant activities, which include the sale of goods, property rental or personal services. DAC7 and the relevant national law in EU member states applies to all online marketplaces operating within the EU. Because eBay GmbH is registered in Germany, the German DAC7 implementation law Platform Tax Transparency Act PStTG applies.

DAC7 - Talking Points for individual sellers in particular

Is one automatically required to pay tax from 2,000 or from 30 sales? Will I be notified by eBay when I reach the limit?

eBay transmits your data to the tax authorities when your sales reach 2,000 or more or when you make 30 sales in a calendar year.

You will be notified by eBay when you have reached these values.

These values only concern whether eBay is obliged to report your data. Whether your sales activity is subject to VAT or whether income tax is payable on any profits from your sales activity will be determined by your total sales activity, if any, not limited to eBay.

If you are unsure if your selling activity (on eBay) qualifies as private or commercial or if you have further questions regarding your tax obligations, please contact a tax advisor.

I don't have 2,000 in sales yet, but I already have more than 30 sales of second-hand items (mainly read books, worn clothes and collectors' collections). What happens now?

If you make 30 or more sales in a calendar year, we are required to report your data under the Platform Tax Transparency Act (PStTG).

There are also people who use two or more eBay accounts to sell. Do the 30 sales or 2,000 then count per eBay account or are all of a person's eBay accounts combined (e.g. by address, bank details, tax identification number or similar)?

<li>eBay must report the data of sellers that make 30 or more sales or receive 2,000 or more per year (after deducting fees, commissions or taxes) from sales on the platform.</li>  
<li>It does not matter how many accounts the seller uses to make these sales. </li>  
</ul> Are the sales generated via different platforms added together? <ul> <li>If you suspect that you may have tax obligations to fulfil by selling items on different platforms, please consult a tax advisor. </li> </ul> Do I have to register as a business seller when I reach 30 sales (transactions) or 2,000 in total turnover? <ul> <li>Many factors affect your tax obligation under the law.</li> <li>Only your tax advisor would know your particular situation. If you have specific tax questions, please contact your tax advisor. </li>

GUIDE.DETAILED_INFORMATION		id="details"
Details about tax identification number (TIN) per country		id="details" name="details"></a>
		<table border="1" cellpadding="5" cellspacing="0">
		<thead> <tr> <th>Country Name</th> <th>Individuals - Name</th>
		<th>Individuals - Format</th> <th>Individuals - Where can I find it?</th>
		<th>Legal Entities - Name</th> <th>Legal Entities -&nbsp;Format</th>
		<th>Legal Entities&nbsp;- Where can I find it?</th> </tr> </thead> </tbody>
		<tr> <td align="left" valign="top"> Austria </td> <td align="left"
		valign="top">Steuernummer</td> <td align="left" valign="top"> 99-999/9999 9 digits
		</td> <td align="left" valign="top">The tax number can be found on tax assessments in the
		right upper corner of the first page.</td> <td align="left"
		valign="top">Steuernummer,  Steuer-Identnummer</td> <td align="left"
		valign="top"> &nbsp;99-999/9999 11 digits </td> <td align="left" valign="top"> You can
		find your Steuernummer (St-Nr.) on tax assessments in the right upper corner of the first page.
		</td> </tr> <tr> <td align="left" valign="top">Belgium</td> <td align="left"
		valign="top">Rijksregisternummer (BENL)  Numéro National, NN (BEFR)</td> <td
		align="left" valign="top">999999999999    11 digits</td> <td align="left"

<ul style="list-style-type: none"> <li>Official identity card (back side) only for Belgians citizens (Carte d'identité officielle). (Remark: the identity card does not necessarily have to contain the TIN.)</li> <li>Social Security Card (Carte de sécurité sociale (carte SIS))</li> <li>Residence card &amp; car register certificate for foreign residents in Belgium</li> </ul>	numéro d'entreprise, Belgische ondernemingsnummer, 9999999999 10 digits Companies receive a unique enterprise number and one or more branch numbers from the Belgian Crossroads Bank for Enterprises. Enterprise number can be found on the enterprise notification letter that business receive from the authorities. The enterprise number is printed on the following documents: <ul style="list-style-type: none"> <li>Outgoing sales and purchase documents</li> <li>Financial statements</li> <li>Reminders and finance charge memos</li> <li>Intrastat forms and files</li> </ul>
Unified Civil Number (UCN) 9999999999 10 digits	Bulgaria Unified Identification Code (UIC) or Unified Identification Code of BULSTAT 9999999999 9 digits
Entity's TIN could be found in official certificates issued by the National Revenue Agency or Registry Agency.	

<p>valign="top"&gt;Czechia&lt;/td&gt; &lt;td align="left" valign="top"&gt;daové identifikaní íslo&lt;/td&gt;</p> <p>&lt;td align="left" valign="top"&gt;999999/999&lt;br&gt; or&lt;br&gt; 999999/9999&lt;br&gt; &lt;br&gt;</p> <p>9 or 10 digits&lt;/td&gt; &lt;td align="left" valign="top"&gt;TINs are reported on the following official documents of identification: &lt;ul&gt; &lt;li&gt;identity card&lt;/li&gt; &lt;li&gt;passport&lt;/li&gt; &lt;li&gt;driving license&lt;/li&gt; &lt;/ul&gt; &lt;/td&gt; &lt;td align="left" valign="top"&gt;Identifikaní íslo organizace - IO&lt;br&gt; Daové identifikaní íslo - DI&lt;/td&gt;</p> <p &gt;(cz)12345678(90)&lt;br&gt;="" &gt;automatically="" &lt;br&gt;="" &lt;td="" 10="" 8="" align="left" available="" be="" can="" digits&lt;="" documentation="" entities.&lt;br&gt;="" for="" foreseen.&lt;="" form="" found="" invoices.="" is="" no="" on="" other="" p="" possible:&lt;br&gt;="" standard="" td&gt;="" td&gt;<="" to="" valign="top"> </p>	<p &gt;999999999999&lt;br&gt;="" &gt;croatia&lt;="" &gt;osobni="" &gt;personal="" &lt;br&gt;="" &lt;td="" (certificate="" (income="" (oib)&lt;="" -="" 01st="" 10th="" 11="" 2009,="" 2013,="" 30th="" administrative="" align="left" and="" appears="" are="" biometric="" broj="" card="" certificate="" digits&lt;="" documents:&lt;br&gt;="" dohodak="" driving="" every="" from="" health="" id="" identification="" identifikacijski="" is="" issued="" july="" june="" license="" na="" number="" number)&lt;br&gt;="" number,="" o="" of="" oib-u="" on="" operations.&lt;br&gt;="" other="" p="" passports="" payment="" personal="" poreza="" potvrda="" prijava="" procedures="" return="" return)&lt;="" submissions="" tax="" tax,="" td&gt;="" td&gt;<="" that="" the="" valign="top"> <p &gt;999999999999&lt;br&gt;="" &gt;for="" &gt;osobni="" &lt;="" &lt;br&gt;="" &lt;li&gt;in="" &lt;li&gt;on="" &lt;td="" &lt;ul&gt;="" (invoices,="" (oib)&lt;="" 11="" a="" align="left" all="" and="" applications,="" are="" assigned="" be="" broj="" business="" businesses,="" by="" can="" certificates="" communicate="" company="" declarations="" digits&lt;="" documents="" documents)&lt;="" documents,="" electronic="" etc.&lt;br&gt;="" for="" found="" holders="" identification="" identifikacijski="" invoices,="" li&gt;="" means="" number="" number&lt;="" of="" on="" operations="" other="" p="" payment="" personal="" purposes="" registration="" required="" similar="" td&gt;="" td&gt;<="" the="" their="" them="" them:="" they="" to="" transactions.&lt;="" ul&gt;="" use="" used="" users="" valign="top" which="" with=""> </p></p>
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Cyprus	<ul style="list-style-type: none"> <li>Official Revenue documents / forms / tax assessments</li> <li>TIN certificate issued by the Tax Department upon request by the taxpayer</li> </ul>	Tax Identification Code (T.I.N). In Greek:
99999999L	You can find your TIN on the TIN certificate issued by the Tax Department upon request by the taxpayer	99999999L

9 characters: 8 digits, 1 Latin letter (English)

Cyprus issues TIN which is not reported on official documents of identification	Denmark	CPR-number
99999999L	999999-9999	99999999

10 digits

TINs are reported on the following official documents of identification:

- Passports
- Health insurance cards
- Drivers' licenses

CVR number/SE number	99999999	You can find your CVR number/SE number on the Registration certificate.
99999999	99999999	The CVR or SE number appears from the registration certificate among with the different areas the company is registered for (VAT, excise etc.) according to the Danish tax- and excise laws.

Estonia	Isikukood	9999999999
9999999999	9999999999	9999999999

11 digits

TINs are reported on the following official documents of identification:

- Passports
- Health insurance cards
- Drivers' licenses

registration code	99999999	99999999
99999999	99999999	99999999

8 digits

Legal persons registration code consists of 8 numbers. For

public limited company, private limited company, general partnership, limited partnership and commercial association the code starts with number 1, for non-profit associations it starts with number 8 and for foundationd with number 9.</td> <td align="left" valign="top">All legal persons are assigned a unique registration code<br> (TIN for legal persons) either from the commercial register<br> (companies and sole proprietors), from the state register of state and local governmental authorities (legal persons in public law) or from the non-profit associations and foundations register.<br> <br> registration certificate - Which can be downloaded for free from:<br>

[https://ariregister.rik.ee/eng/company\\_search\\_result/1300810?name\\_or\\_code=](https://ariregister.rik.ee/eng/company_search_result/1300810?name_or_code=)</td> </tr>

Finland	Finnish Social Security number

999999(+/-/A)999(L/9)<br> <br> 11 characters: - 6 digits - 1 character which can be + (plus), - (minus) or the letter A - 3 digits - 1 alphanumeric character</td> <td align="left" valign="top">

TINs are reported on the following official documents of identification:

- Passport (Passi / Pass)
- Identity card (Henkilökortti / Identitetskort)
- Driving Licence (Ajokortti-Körkort)

Business Identity Code (Business ID)	9999999-9

9 digits, dash and control mark.</td> <td align="left" valign="top">The Business ID (Business Identity Code) is a code given to businesses and organizations by the authorities. A new business will get a Business ID as soon as the

authorities have entered the start-up notification in the Business Information System. The registration authorities will provide the Business ID in approximately two working days from the filing

of such notification.</td> </tr> <tr> <td align="left" valign="top"> France </td>

Numéro fiscal de référence	99 99 999 999 999

13 digits</td> <td align="left" valign="top">The Tax number can be found on the first page of the pre-filled tax return for income

tax (déclaration pré-remplie d'impôt sur le Revenu) and on the first page of the notice of assessment (avis d'imposition) of income tax, residence tax or property tax.<br> A pre-filled tax return or a notice of assessment may be related to several persons. In such a case, the TIN of each of the taxpayers is indicated in the same order of the information of the field Etat civil of the document.</td> <td align="left" valign="top">numéro SIREN</td> <td align="left" valign="top">999 999 999<br> <br> 9 digits</td> <td align="left" valign="top">This number is reported on the accounting documents<br> (tax returns, etc.) of the entity.</td> </tr> <tr> <td align="left" valign="top">Germany</td> <td align="left" valign="top">Steueridentifikationsnummer<br> (steuerliche) Identifikationsnummer<br> (IdNr.)<br> Persönliche Identifikationsnummer</td> <td align="left" valign="top">99 999 999 11 digits </td> <td align="left" valign="top">You can find your IdNr. on the latest tax assessment sent to you by the tax office or your payslip (if you are employed). You can also find it on your tax returns and in the tax allocation number letter from the federal tax authorities.</td> <td align="left" valign="top">Steuernummer</td> <td align="left" valign="top"> (99)99/999/999999 or (99)9999999999 10 or 11 digits<br> (+2 Digits related to the jurisdiction) </td> <td align="left" valign="top">You can find your Steuernummer on the latest tax assessment sent to you by your local tax office. You can also find it on all your correspondence with the local tax authorities, your tax returns and in the tax allocation number letter provided by your local tax office.</td> </tr> <tr> <td align="left" valign="top">Greece</td> <td align="left" valign="top">AFM (Arithmos Forologikou Mitroou)</td> <td align="left" valign="top">999999999<br> <br> 9 digits</td> <td align="left" valign="top">TINs are not reported on official documents of identification, but they can be found on: <ul> <li>Tax Completeness Status</li> <li>Tax Refund Status</li> <li>Certification of Issued Tin</li> </ul> </td> <td align="left" valign="top">CPR</td> <td align="left" valign="top">9999999999<br> <br> 9 digits</td> <td align="left" valign="top">



<p>valign="top"&gt;You can find your CPR on the Certification of issued TIN&lt;/td&gt; &lt;/tr&gt;</p>	
<p>&lt;/tr&gt; &lt;td align="left" valign="top"&gt;Hungary&lt;/td&gt; &lt;td align="left" valign="top"&gt;adóazonosító jel&lt;/td&gt; &lt;td align="left" valign="top"&gt;9999999999&lt;/tr&gt;</p>	<p>&lt;td align="left" valign="top"&gt;10 digits&lt;/td&gt; &lt;td align="left" valign="top"&gt;TINs for individuals are not reported on official documents of identification but they can be found on the Hungarian TIN card.&lt;/td&gt;</p>
<p>&lt;td align="left" valign="top"&gt;adószám&lt;/td&gt; &lt;td align="left" valign="top"&gt;99999999-y-zz&lt;/td&gt; &lt;td align="left" valign="top"&gt;You can find your Adószám on the Extract of the Companies Register as well as on the Adószám allocation letter from the authorities.&lt;/td&gt;</p>	<p>&lt;td align="left" valign="top"&gt;Ireland&lt;/td&gt; &lt;td align="left" valign="top"&gt;Personal Public Service Number (PPS No)&lt;/td&gt;</p>
<p>&lt;td align="left" valign="top"&gt;9999999L(L)&lt;/tr&gt; &lt;td align="left" valign="top"&gt;7 digits + either 1 or 2 letters&lt;/td&gt; &lt;td align="left" valign="top"&gt;TINs are not reported on official documents of identification. Taxpayers are informed of their TIN following registration and they can be found on &lt;ul&gt; &lt;li&gt;tax return forms&lt;/li&gt; &lt;li&gt;tax assessments&lt;/li&gt; &lt;li&gt;PAYE Notice of Tax Credits&lt;/li&gt; &lt;/ul&gt; &lt;br&gt; In addition, the TIN (PPSN) can be found on: &lt;ul&gt; &lt;li&gt;Public Services Card&lt;/li&gt; &lt;li&gt;Social Services Card&lt;/li&gt; &lt;li&gt;Drugs Payment Scheme Card&lt;/li&gt; &lt;li&gt;Medical Card&lt;/li&gt; &lt;li&gt;GP visit card&lt;/li&gt; &lt;li&gt;European Health Insurance Card&lt;/li&gt; &lt;li&gt;Temporary Payment Card&lt;/li&gt; &lt;/ul&gt; &lt;/td&gt;</p>	<p>&lt;td align="left" valign="top"&gt;Tax reference number,&lt;br&gt; TRN&lt;/td&gt; &lt;td align="left" valign="top"&gt;9999999L(L)&lt;br&gt; 7 digits + either 1 or 2 letters&lt;/td&gt; &lt;td align="left" valign="top"&gt;TRNs are not reported on official documents of identification.&lt;br&gt; Taxpayers are informed of their TRN following registration.&lt;br&gt; The TRN can be found on the corporation tax return form.&lt;/td&gt;</p>
<p>&lt;/tr&gt; &lt;td align="left" valign="top"&gt;Codice fiscale&lt;/td&gt; &lt;td align="left" valign="top"&gt;LLLLLL99L99L999L&lt;br&gt; 16 characters&lt;br&gt; (6 letters + 2 digits + 1 letter + 2 digits + 1 letter + 3 digits + 1 letter)&lt;/td&gt;</p>	

valign="top">In case of people entitled to the services of Italian Health system: the personal Health card/TIN (tessera sanitaria/code fiscale);<br> In case of people not entitled to the services of the Italian Health System: the TIN card;<br> <br> TIN may also be found on <ul> <li>Electronic Identity Cards</li> <li>residence permits</li> <li>National Service Cards</li></ul> </td> <td align="left" valign="top">Codice Fiscale</td> <td align="left" valign="top"> 999999999<br> <br> 9 digits</td> <td align="left" valign="top"> All legal entities that are resident in Italy are automatically assigned a TIN.<br> <br> Upon request, entities can obtain a TIN confirmation document. </td> </tr> <tr> <td align="left" valign="top">Latvia</td> <td align="left" valign="top">Nodoku makstja identifikcijas numurs (NMIN)</td> <td align="left" valign="top">999999-999999<br> <br> 11 digits</td> <td align="left" valign="top">TINs are reported on the following official documents of identification: <ul> <li>Passports;</li> <li>identity card;</li> <li>Drivers' licenses</li></ul> </td> <td align="left" valign="top">Nodoku makstja identifikcijas numurs (TIN)</td> <td align="left" valign="top">9000xxxxxxx,<br> 4000xxxxxxx or 5000xxxxxxx<br> <br> 11 digits<br> <br> The TIN for entities is issued by the State Revenue Service and the register of enterprise.</td> <td align="left" valign="top">The TIN can be found on company registrations, tax declarations and in some cases company invoices.</td> </tr> <tr> <td align="left" valign="top">Lithuania</td> <td align="left" valign="top">Asmens kodas</td> <td align="left" valign="top">999999999999<br> <br> 11 digits</td> <td align="left" valign="top">TINs are reported on the following official documents of identification: <ul> <li>Passports</li> <li>Identity card</li> <li>Drivers' license</li> <li>Students ID</li></ul> </td> <td align="left" valign="top">Tax Payer Identification Number</td> <td align="left" valign="top">9999999999<br> <br> 9 digits</td> <td align="left" valign="top">

valign="top">The TIN is the same as the company code assigned by the Register of Legal Entities. The Stage Tax Inspectorate assigns a different taxpayer's registry number for permanent establishments.</td>	</tr>	</tr>	</td align="left" valign="top">Luxembourg</td>	</td align="left" valign="top">NIF: numéro d'identification fiscale</td>	</td align="left" valign="top">9999999999999999</td>	</td align="left" valign="top">13 digits</td>	</td align="left" valign="top">TIN can be found on the social security card.</td>	</td align="left" valign="top">National Identifier</td>	</td align="left" valign="top">9999999999999999</td>	</td align="left" valign="top">You can find your National Identifier on the national identifier allocation letter from the Administration des contributions directes (Administration of direct contributions) or latest tax assessments.</td>	</tr>	</tr>	</td align="left" valign="top">Malta</td>	</td align="left" valign="top">Tax Identification Number (TIN)</td>	</td align="left" valign="top">(0000)999L</td>	</td align="left" valign="top">till</td>	</td align="left" valign="top">99999999L</td>	</td align="left" valign="top">8 characters:</td>	</td align="left" valign="top">- 7 digits</td>	</td align="left" valign="top">- 1 letter (M, G, A, P, L, H, B, Z)</td>	</td align="left" valign="top">TINs are reported on the following official documents of identification:</td>	</td align="left" valign="top">reference number</td>	</td align="left" valign="top">9999999999999999</td>	</td align="left" valign="top">You can find your reference number on your Tax Return (Entities).</td>	</td align="left" valign="top">Netherlands</td>	</td align="left" valign="top">Burgerservice nummer (BSN)</td>	</td align="left" valign="top">9999999999999999</td>	</td align="left" valign="top">9 digits</td>	</td align="left" valign="top">TINs are reported on the following official documents of identification:</td>	</td align="left" valign="top">Passport (Paspoort)</td>	</td align="left" valign="top">Identity card (Identiteitskaart)</td>	</td align="left" valign="top">Driving license (Rijbewijs)</td>	</td align="left" valign="top">Tax assessment (for example, income tax) received from the tax authorities</td>	</td align="left" valign="top">Rechtspersonen en Samenwerkingsverbanden Identificatie Nummer,</td>
---	-------	-------	--	--	--	---	---	---	--	---	-------	-------	---	---	--	--	---	---	--	---	--	--	--	---	---	--	--	--	--	---	--	---	--	--

RSIN	9999999999	9 digits
You can find the RSIN (Legal Entities and Partnerships Information Number) of a business in the Dutch KVK Extract (not in the English one).		
Businesses or organisations sometimes also state their RSIN on their own website.		
Poland	PESEL	99 99 99 99 99 9 11 digits
PESELS are reported on official documents of identification such as Passport, ID cards.		
NIP (Numer Identyfikacji Podatkowej)	99 99 99 99 99 99 99 99 99 99	10 digits
TINs are not reported on official documents of identification, but they can be found on an: <ul style="list-style-type: none"> <li>Official form of the head of a local tax office issuing TINs, i.e.: Decision (NIP-4) for TINs issued under the law applicable until 31st of August 2011</li> <li>In the National Court Register from December 01, 2014</li> <li>Certificate from the Central Registration and Information on Business</li> </ul>		
Portugal	Número de identificação fiscal (NIF)	9999999999 1 block of 9 digits
TINs can be found in specific TIN cards issued by the Portuguese Tax Administration and on the Citizen Card, which is the official identity card.		
NIF, Numero Fiscal, Número de identificação fiscal	9999999999	9 digits
Society card (emission by the Ministry of Justice); and Corporation card (emission by the Ministry of Justice)		
Romania	Personal Identification Number (CNP)	9999999999999999 13 digits

valign="top">TINs are reported on the following official documents (of identification): <ul>

- <li>Certificate for Tax Registration</li>
- <li>Passport (Pasaport)</li>
- <li>Electronic Passport (Pasaport electronic)</li>
- <li>Identity card (Carte de Identitate)</li>
- <li>Permanent Residence Identity Card for European Union Citizens</li>
- <li>Temporary (or long term) Residence Identity Card for non-EU Citizens</li>
- <li>Driving license (Permis de conducere)</li>

</ul>

Unique registration number (CUI)	2 to 10 digits.
9999999999	
	999999/999 or 999999/9999
9999999999	

TINs are reported on the following official documents of identification:

- <li>Identity card (Obiansky preukaz)</li>
- <li>Passport (Cestovný pas)</li>

</ul>

DI - Daové identifikané íslo	999999/999 or 999999/9999
SI tax number	8 digits

- <li>Certificate about the entry into the tax register</li>
- <li>Certificate of

residence		SI tax number
	99999999	8 digits
TINs are not reported on official documents of identification, but they can be found on:		
<ul style="list-style-type: none"> <li>Certificate about the entry into the tax register</li> <li>Certificate of residence</li> </ul>		
Spain	NIF (Numero de Identificacion Fiscal)	NIE (Numero de Identificacion de Extranjero)
There can be a format applicable to 5 specific situations:		
1) 99999999L 2) L9999999L 3) K9999999L 4) X ó Y ó Z 99999999 5) M9999999L		
8 digits + 1 letter - Spanish Natural Persons with DNI* L + 7 digits + 1 letter - Non-resident Spaniards without DNI* M + 7 digits + 1 letter - Foreigners without NIE**		
<ul style="list-style-type: none"> <li>Personal Identity Card</li> <li>Electronic Identity Card</li> <li>Foreigners Resident Card</li> <li>Tax Identification Card</li> <li>New driving license</li> </ul>		
(Certificado de Identificacion Fiscal)	L99999999	
All legal entities that are resident in Spain are automatically assigned a TIN.		
confirmation document.		
Sweden		
skatteregistreringsnummer		
9999999999	999999+9999	10 digits
TINs are reported on the following official documents of identification:		
<ul style="list-style-type: none"> <li>Passport (Europeiska Unionen Sverige Pass)</li> <li>Identity card (Nationellt Id-Kort/National identity card/Carte nationale d'identité)</li> <li>Driving license (Körkort Sverige)</li> <li>Other identity card</li> </ul>		

(IDENTITETSKORT)</li> </ul> </td> <td align="left" valign="top">Business  
Registration Number,<br> Organisationsnummer, Company Registration Number,<br>  
Orginazation number</td> <td align="left" valign="top">9999999999<br> <br> 10  
digits</td> <td align="left" valign="top">All legal entities that are resident in Sweden are  
automatically assigned a TIN.<br> <br> Upon request, entities can obtain a TIN  
confirmation document.</td> </tr> </tbody> </table>     <a

id="Value" name="Value"></a>Values for reporting of information under DAC7 for sellers  
who reside in the European Union Values for reporting of information under DAC7 for sellers who  
reside in the European Union <ul> <li>in a calendar year <ul> <li>the  
consideration from their sales on eBay equals or exceeds 2,000 after deducting fees and  
commissions and taxes<br> <br> or<br>   </li> <li>they complete 30 or  
more transactions, i.e. sales on eBay (cancelled transactions are not included in the  
calculation)</li> </ul> </li> </ul> </a id="screenshots"

name="screenshots"></a>screenshots Banner in My eBay - requesting information  Banner in My eBay - restriction  Form for providing TIN for individuals  </h2><h2>GUIDE.INSTRUCTIONSSTEPS\_TO\_RESOLVE How to provide  
tax information <ol> <li>Click on Update account details in the banner.</li>  
<li>Enter the required information. You can also find more information including where to find  
the requested information on the same page.<br> <br> <br>   </li> <li>Click on Save</li> </ol> If a seller does

not have a TIN, they will click the check box next to I dont have an EU-issued TAX-ID. Once they have clicked the checkbox, they will be asked to provide the country and city of their place of birth.<br><br> &nbsp; Internal Information <ul> <li>For detailed instructions how to register a seller account, please use <a href="https://cskb.qa.ebay.com/cskbapp/art?page=content&id=GUIDE1447&curPage=art&prevPage=art&viewlocale=en\_GB#InstructionsStepstoResolve" target="\_blank">GUIDE1447</a>.</li> </ul> </h2>