

href="https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1816&ViewLocale=

en_US#BYsellqanda">Seller questions and answers <a

href="https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1816&ViewLocale=

en_US#BYbuyqanda">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 in Belarus, 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). There are two VAT rates in Belarus, 20% general rate and

10% on food and goods for children which meet specific requirements. As eBay

has no means to obtain or use the Tax Code for this specific category, in Belarus eBay will collect

VAT at 20% on all shipments into Belarus. If a buyer reaches out advising they should have been

charged 10% on a food item, or childrens good, then the buyer should provide us with the specific

tax code under which the VAT rate would apply. As a Belarus seller should I list

items net or gross of VAT? Regardless of the listing site (inclusive or exclusive

sites) BY sellers should list their items exclusive of VAT. eBay will add VAT at the

appropriate rate based on the delivery country, for Belarus it will be 20% VAT. I

ship through GSP or eBay International Shipping (eIS), how will this impact me?

When selling through the Global Shipping Programme into BY: Where eBay is responsible for remitting VAT, the buyer will pay VAT at the appropriate rate. eBay will then remit the VAT to the BY tax authorities. Is eBay going to make us pay the FVF based on the VAT included price or VAT excluded price? The FVF will be based on the item price + postage + VAT. The buyer asked me to cancel the transaction because they were not expecting to pay the VAT. How can I proceed with the refund? 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 Belarus. eBay is legally obliged to collect VAT on all items that are imported into Belarus and remit the VAT to the tax authorities. Can I include the invoice provided by eBay or packing slip in the package to prove that VAT was paid? Yes, we recommend sellers include the invoice or packing slip in the package when sending goods to buyers in BY, as this proves that eBay has collected VAT on the supply. Such Packing Slips & Buyer invoices are available in the View order Detail. We have enabled eBay's VAT number and a tax paid status to be included in shipping labels when printing shipping labels. What should I do if I am a BY seller with a warehouse outside BY? eBay will collect VAT on items when item location is outside of BY and delivered to a buyer in Belarus. Sellers should not bill buyers VAT after a sale has occurred. Sellers should consult their tax advisors for further guidance. 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 periodic 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 as part of the standard seller reporting 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. There are no new requirements for sellers who were not previously required to collect and remit. For those sellers who were required to be registered and collecting, this does represent a change and we recommend sellers discuss this with their local tax advisor.

- If I import goods to Belarus where VAT was collected by eBay from the buyer and I don't use eBay issued shipping label, what should I include on the shipping label?
- For goods imported into Belarus where VAT was charged by eBay but seller did not use an eBay issued shipping label, the seller should include the following information under the buyers address section:
 - VAT number: TIN 102397700
 - Code: Tax paid
- Private seller: My Buyer contacted me saying that he had to pay VAT a second time, but I didn't get any VAT off him. What should I do?
- eBay has collected the VAT from the buyer and paid this to the Belarus tax office. Sellers should not issue refunds of VAT which they didn't collect. If a buyer has a question about VAT they should contact eBay.
- If the buyer has paid VAT a second time, once to eBay and a second time on delivery in Belarus, they should contact eBay, please see refund section/decision table

https://cskb.qa.ebay.com/csxbapp/art?page_content&id=GUIDE1816&ViewLocale=en_US#refunds

- Private seller: I have listed this item at amount X, but my Buyer paid less (system has recalculated the VAT in the background which has led the seller to get less than the full amount for this CBT purchase).
- Sellers should list items gross - and provide a separate VAT rate based on their own VAT registration status and obligations. This way, in cases where eBay needs to collect and remit VAT, the seller will still receive the correct net amount.
- Full details of the eBay methodology are set out on the [eBay Help page](https://www.ebay.co.uk/help/selling/selling/vat-obligations-uk-eu?id=4650#section7)

Your VAT obligations in the section eBay VAT calculation

methodology.

- I purchased a label through eBay, but now the Buyer has contacted me that he is asked to pay VAT a second time. eBay has collected the VAT from the buyer and paid this to the Belarus tax office. Sellers should not issue refunds of VAT which they didn't collect. If a buyer has a question about VAT they should contact eBay.
- If the buyer has paid VAT a second time, once to eBay and a second time on delivery in Belarus, they should contact eBay.

How do I set up VAT properly, so that the eBay system can automatically get the correct VAT rate based on Buyer's location?

Sellers need to list items gross, and provide the VAT rate separately. This Help page has more information:

<https://www.ebay.co.uk/help/selling/selling/vat-obligations-uk-eu?id=4650#section7>

Your VAT obligations

in the section eBay VAT calculation methodology.

Buyer questions and answers Why are you charging tax on my purchases?

Due to legislative changes in Belarus tax laws, eBay will charge and collect VAT on applicable sales to Belarus-based buyers, effective July 5, 2023. These changes will affect most e-commerce companies that operate outside of Belarus.

Will tax be refunded if I return the item?

If you return a purchase, you'll also be refunded VAT accordingly.

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.

I should not pay tax as I am exempted.

Upon the launch of this VAT implementation, business buyers with a valid VAT number may seek their account to be exempt from paying VAT on goods and services by submitting an official proof of VAT registration status in BY. Once eBay validates the VAT number and official business status of the member, the buyer's account will be exempt. VAT will then become the responsibility of the buyer.

If a buyer was charged tax and submitted

the VAT number after making the purchase, the buyer will need to reach out to eBay to get a refund. They must provide official proof of their business status, and VAT registration at the time of the purchase.

- 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 should not be charged VAT again when clearing their package. If buyers claim to have been charged twice please follow the process outlined in the refund section below.
- Is the tax % applied to net price or including shipping costs?

Shipping and handling costs for transactions are generally subject to VAT in Belarus. The Standard VAT rate in Belarus is 20% as of July 1, 2022, and is applied based on the buyer's delivery address.

- Why is eBay collecting the tax as of July 5, 2023?
- This new tax requirement is legislated by the Belarus government. eBay will remit all taxes collected to the appropriate taxing authorities as legally required.
- What about taxes collected prior to July 5, 2023?
- Prior to July 5, 2023, eBay did not collect any VAT on transactions to Belarus buyers. There are some sellers who may be required to collect the tax who were collecting on their sales to Belarus buyers. Any issues with tax collection prior to July 5, 2023, should be directed to the sellers of these transactions.
- Are items listed on eBay VAT inclusive?
- When buyers who have a Belarus registered address search for goods and services on eBay sites, they will not see VAT inclusive pricing. VAT will be charged at checkout as a separate line item.
- I purchased from a UK seller and I think you charged me VAT twice at checkout one from what the seller has included in their items price + 2nd time with the VAT you applied at checkout.
- Sellers are asked to list items gross - and provide a separate VAT rate based on their own VAT registration status and obligations. eBay will then remove the seller VAT and add the correct VAT or VAT based on the delivery address.
- Full details of the eBay methodology are set out on the eBay Help page

<https://www.ebay.co.uk/help/selling/selling/vat-obligations-uk-eu?id=4650#section7>

Your VAT obligations in the section eBay VAT calculation

methodology.

- ## GUIDE.DETAILED_INFORMATION

https://cskb.qa.ebay.com/csKBapp/art?page_content&id=GUIDE1816&ViewLocale=en_US#glossaryCollect & remit glossary

https://cskb.qa.ebay.com/csKBapp/art?page_content&id=GUIDE1816&ViewLocale=en_US#refundsRefunds

https://cskb.qa.ebay.com/csKBapp/art?page_content&id=GUIDE1816&ViewLocale=en_US#decisionmakingCollect & remit decision making

glossary	Collect & remit glossary
VAT	VAT, or Value Added Tax, is a consumption tax levied on the purchase of almost all goods and services.
RMM	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 GST collected from buyers at checkout.
Final Value Fees (FVF)	Fee charged to sellers when an item is sold
Business-to-consumer transactions (B2C)	Business-to-consumer transactions (B2C) are those made between a company and individual consumers.
Input VAT	The VAT paid on purchases.

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.

Canceled Transactions

- If a transaction is canceled after the buyer has paid (incl. VAT) a full refund will be issued to their payment source (PayPal, credit card, etc).
- They will be able to see the full refund of the item price + additional costs + tax after up to

10 days.

- Item Not Received Claims

When a buyer wins an 'Item not Received' claim they will also receive a full refund to their payment source.

Like canceled transactions, they will be able to see the full refund of item price + additional costs + tax after up to 10 days.

- Double Payment Refunds

There should not be any instances of double payment.

Double payment is when a buyer is charged VAT during checkout and then a second time when the item is delivered. This can happen if customs are unable to determine if VAT has already been paid on the item.

Should this occur, we will require the buyer to upload proof of double payment in order to refund the VAT collected by eBay.

These requests will be handled by a special team that will receive directly the requests from the uploader.

These requests may come into the Buy, Sell and M2M Lines of Business (LOBs).

Teammates handling the Buy & Sell contacts may receive the initial contact on a 'double-payment' and will need to know how to request a refund for the customer.

Teammates handling M2M contacts should ask buyers to upload the proof of double charge using the following link:

<https://ocswf.ebay.com/mudcwf?deptName=CollectRemitRefund>

Note: The finer details of this process are listed in the Decision Table section below.

Collect & remit decision making Use Case - Decision Table	
Evaluation steps	Decision steps
Expectations to clarify	Step 1. Is the item located or shipped to Belarus?

Yes Proceed to Step 1a

src="https://cskb.qa.ebay.com/library/EBAY/Images/1000%20-%203000/1296/iconNotAllowed_25x25.gif" width="16"> No eBay will not Collect & Remit, but customs fees may apply </td> </td>eBay will Collect & Remit VAT</td> </tr> </tr> </td>

Step 1a. Is the buyer's registration address inside Belarus? </td> </td> Yes Proceed to Step 2 No N/A </td> </td>eBay will Collect & Remit VAT</td> </tr> </tr> </td>

Step 2. Is the buyer claiming double VAT? </td> </td> Yes Proceed to Step 3a No Proceed to Step 2a </td> </td> </td> </tr> </tr> </td>

Step 2a. Is the buyer claiming incorrect tax charges? </td> </td> Yes Proceed to Step 3 No N/A </td> </td>eBay will Collect & Remit VAT at 20%</td> </tr> </tr> </td>

Step 3. Is the item in the Food and goods for children category? </td> </td> Yes Ask the buyer to provide a screenshot or specific details of the tax code. No link to the website or appendix will be accepted. <img alt="" height="16" name="enforement"

src="https://cskb.qa.ebay.com/library/EBAY/Images/1000%20-%203000/1296/iconNotAllowed_25x25.gif" width="16"> No N/A </td> <td>Proceed to send the SR with documents to Specialty > EU VAT Refund</td> </tr> <tr> <td>Step 3a. Has the buyer provided valid double payment documents (payment confirmation or receipt from courier)?</td> <td> Yes Proceed to send the SR with documents to Specialty > EU VAT Refund</td> </tr>

<td>Step 4. Are documents provided? </td> <td> Yes Go back to Step 3a </td> </tr>

src="https://cskb.qa.ebay.com/library/EBAY/Images/1000%20-%203000/1296/iconNotAllowed_25x25.gif" width="16"> No Please provide member with link to upload documents :
https://ocswf.ebay.com/mudcwf?deptName=CollectRemitRefund </td> <td> </tr> </tbody> </table> (Right click > Open Image In New Tab for better resolution) </h2><h2>GUIDE.SUMMARY From July 1, 2022, eBay is required to collect and remit Belarus Value-Added Goods and Services Taxes (VAT) on: Imports of physical goods (import threshold not applicable) Local purchases of physical goods from all suppliers (Belarusian and foreign) by all buyers (import threshold not applicable) Digitally Delivered Goods (DDG) that are imported into Belarus (import threshold not applicable) Local purchases of electronically supplied services from Belarusian suppliers by individual buyers (import threshold not

applicable) When eBay collects VAT it will apply on the full value of the order, including shipping. What VAT is a broad-based consumption tax levied on the import of goods, as well as nearly all supplies of goods and services in Belarus. In other countries, VAT is known as Goods and Services Taxes or GST. eBay is obligated to collect VAT on the full value of the transaction including transportation & insurance costs, as they are considered part of the total purchase. The VAT on the transportation & handling charges is applied at the same rate as to the item(s) in the shipment. When This change is effective July 1, 2022, and buyers will begin to see 20% VAT on their purchases on eBay starting on July 5, 2023. Who Buyers based in Belarus are impacted as they'll begin to see Belarus 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 digitally delivered goods, DDG). See the helpful chart below: <table border="1" cellspacing="0"> <tbody> <tr> <td align="center"> Scenario</td> <td align="center"> Rule Detail </td> </tr> <tr> <td align="center"> 1. Domestic </td> <td align="center"> Item is located inside of Belarus, ebay is responsible for collecting and remitting VAT.</td> </tr> <tr> <td align="center"> 2. Imports </td> <td align="center"> Item located outside of Belarus, ebay is responsible for collecting and remitting VAT.</td> </tr> </tbody> </table> How eBay will be responsible for the collection of applicable taxes and will remit the VAT to the Ministry of Taxes and Duties of the Republic of Belarus. </h2></h2>GUIDE.RELATED_LINKS Related pages Ministry of Taxes and Duties of the Republic of Belarus
 https://nalog.gov.by/ Tax Policy
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<https://www.ebay.com/help/policies/selling-policies/tax-policy?id=4348> > <https://www.ebay.com/help/policies/selling-policies/tax-policy?id=4348> Taxes and import charges
 <a

<https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121> > <https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121> Paying tax on eBay purchase
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<https://www.ebay.com/help/buying/paying-items/paying-tax-ebay-purchases?id=4771> > <https://www.ebay.com/help/buying/paying-items/paying-tax-ebay-purchases?id=4771> eBay User Agreement
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<https://www.ebay.com/help/policies/member-behavior-policies/user-agreement?id=4259> > <https://www.ebay.com/help/policies/member-behavior-policies/user-agreement?id=4259> </h2>