

Tax policy

Sellers must follow all tax regulations that apply to eBay sales.

Our policy helps provide guidance on tax. As eBay can't give tax advice, sellers should contact the appropriate tax authority for more information about their tax obligations.

What is the policy? Sellers are responsible for paying taxes associated with using eBay, in accordance with all applicable laws.

Income tax

Sellers are required by law to declare and pay taxes on income earned from their eBay sales.

Tax on eBay fees

- Depending on the seller's location, Value Added Tax (VAT), Goods and Services Tax (GST), or similar consumption tax may apply to eBay selling fees.

- If eBay is required to collect such taxes in your jurisdiction, eBay will add the tax as a separate charge on your seller invoice or include the tax in our fees.
- Please ensure that your registration address is up to date, so that we know where you are based.

- Sellers with a tax registration number, who use eBay exclusively for business, may [apply for tax exemption on their eBay selling fees](https://www.ebay.com/spr/vatexemption) - opens in new window or tab

- eBay reserves the right to request additional verification regarding a seller's taxable status from either the seller or from government authorities, as permitted by law. Such information will be processed in accordance with the terms of the [User Agreement](https://www.ebay.com/help/policies/member-behavior-policies/user-agreement?id=4259) and [User Privacy Notice](https://www.ebay.com/help/policies/member-behavior-policies/user-privacy-notice-privacy-policy?id=4260)

- All information related to your taxable status (including personal information and tax or business registration numbers) will be processed in accordance with eBay's

<https://www.ebay.com/help/policies/member-behavior-policies/user-privacy-notice-privacy-policy?id=4260>>User Privacy Notice</h3>Tax on items bought and sold on eBay</h3>Many countries and jurisdictions around the world apply some sort of tax on consumer purchases, including items bought on eBay. Whether the tax is included in the listing price, added to the buyer's order total or charged at the border depends on the item's location, the buyer's shipping address and the order price. Sellers must not misrepresent the location of their items on eBay and must comply with eBay's Selling practices policy.Items sold to buyers located in the United StatesSellers in the US can specify each state in which they're required to charge sales tax by setting up a tax tableSellers must provide eBay with copies of permits or equivalent documentation for each state in which they're authorized to collect sales taxSellers should only charge tax in states where they are authorized to do so, and should only collect the legally authorized amountListings must not include sales tax information in the item title, image or descriptionBased on applicable tax laws, eBay will calculate, collect, and remit sales tax on behalf of sellers for items shipped to customers in certain states. For a complete list of states please see our Taxes and import charges page.To ensure that eBay has sufficient information to comply with California's Marketplace Facilitator Act, which requires eBay to report and pay tax on sales to California buyers, buyers and sellers must and do agree, for all sales of goods shipped to California destinations, that they will use F.O.B. place of destination commercial terms, that title to goods sold will pass from the seller to the buyer at the place of delivery in California, and that all order negotiations and order acceptance take place at eBay's headquarters location in San Jose, California, which is where the sale occurs.Once

eBay starts to collect tax in the required states, no action is required on your part, and there will be no charges or fees for eBay automatically calculating, collecting, and remitting sales tax. The collection process will apply to all sales with delivery in the required states whether the seller is located in or outside of the United States. Sellers offering delivery in the U.S are not able to opt out of selling items into the required states or to opt out of eBay automatically collecting sales tax.

Items sold to buyers outside the United States

Contact your local tax office for information on paying tax on items exported overseas. Remember that as a seller, you may also have tax obligations in other countries if you are doing business outside of the United States.

UK & European Union: If you're selling to buyers located in the UK or EU, read our article on <https://www.ebay.com/help/selling/selling/vat-obligations-eu?id=4650>; Your VAT obligations in the UK & EU

Australia & New Zealand: eBay is required to collect GST on orders up to AU \$1,000 imported into Australia or up to NZ \$1,000 imported into New Zealand. The GST is added to the order total at checkout, then deducted automatically from the buyer's payment. eBay remits the GST amount to the Australian Taxation Office (ATO) or NZ Inland Revenue Department (IRD). Sellers must include eBay's tax details and the customs code on the package.

Australia: eBay's ABN #64 652 016 681 Code: PAID

New Zealand: eBay's IRD #126-101-678 Code: PAID

eBay does not collect GST on orders over \$1,000. This is generally collected at the Australian or New Zealand border.

Norway: eBay is required to collect Value Added Tax on E-commerce (VOEC) on goods below a value of 3000 NOK imported into Norway. If a sale is within this threshold, the VAT is calculated on the order total (including shipping and any additional costs such as insurance). The VOEC is added to the order total at checkout, then deducted automatically from the buyer's payment. eBay remits the tax amount. Sellers must include eBay's VOEC number on the package and also separately to the carrier so that the carrier can transmit the details of the package electronically to Norwegian

customs:VOEC no 2024926eBay does not collect VAT on items with a value above 3000 NOK. This is generally collected at the Norwegian borderKazakhstan: eBay is required to collect Value Added Tax (VAT) on goods (i.e., goods with an item value up to and including €200) and digital services that are delivered to consumers in Kazakhstan. eBay is obligated to collect VAT on the full value of the transaction if the item location is Kazakhstan or EAEU (Russia, Armenia, Belarus, and Kyrgyzstan) including transportation and insurance costs, as they are considered part of the total purchase. If the item location is outside of Kazakhstan or the EAEU (rest of the world), eBay will collect and remit VAT only on the first €200 of the order, including shipping and insurance. VAT due on the remaining balance will be payable directly by the buyer to the responsible customs authorities. VAT on the transportation and insurance charges is applied at the same rate as the item(s) in the shipmentBelarus: eBay is required to collect Value Added Tax (VAT) on goods shipped to delivery addresses in Belarus. This obligation applies to all orders, regardless of value and original item location.eBay also collects VAT on digital goods and services provided to private buyers resident in Belarus.Any transportation and handling charges to the buyer will be subject to VAT at the same rate as to the item(s) in the shipmentJersey: eBay is required to collect Jersey Goods and Services Tax (GST) on goods imported for delivery to addresses in Jersey. This obligation applies to all goods shipped from outside of Jersey, and any transportation and handling charges to the buyer will be subject to GST at the same rate as to the item(s) in the shipmentOther countries: Depending on local tax legislation, eBay may be required to collect sales tax, Value Added Tax (VAT), Goods and Services Tax (GST) or similar tax on eBay purchases. eBay will collect this amount via any means available to us and remit the tax to the relevant authority. If tax was collected by eBay, we may add eBay's tax details to the buyer's delivery address, which you need to include on the parcel. For information about your tax obligations when selling to buyers in other countries, please contact the

appropriate tax authority

Please note that eBay will share your information with government authorities if required to do so by law. Activity on eBay is required to follow this policy, the eBay

[User Agreement](https://www.ebay.com/help/policies/member-behavior-policies/user-agreement?id=4259) and all applicable laws, as well as respect the rights of third parties. If it doesn't, eBay may take action consistent with applicable laws and the eBay [User Agreement](https://www.ebay.com/help/policies/member-behavior-policies/user-agreement?id=4259), and may even be legally required to do so. Such actions may include, as an example only: Removing the listing or other content, issuing a warning, restricting activity or account suspension.

Why does eBay have this policy?

This policy helps ensure that government regulations are followed.

Helpful links

[Tax information - opens in new window or tab](https://pages.ebay.com/seller-center/service-and-payments/tax-information.html)

[Taxes and import charges](https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121)

[Using a tax table](https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121#section2)

[Your VAT obligations in the UK & EU](https://www.ebay.com/help/selling/selling/vat-obligations-eu?id=4650)

[eBay Saudi Arabia VAT registration certificate - opens in new window or tab](https://ir.ebaystatic.com/pictures/HelpHub/Tax/KSA_Ebay_VAT_registration_certificate.pdf)

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