

Collect & Remit (tax) - Singapore

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Seller questions and answers

https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1798&ViewLocale=en_US#SGbuyqanda;
Buyer questions and answers

NOTE TO TEAMMATES: When a buyer or seller requires further research by Indirect Tax, the customer service teammate should, upon receiving a response from Indirect Tax, reach out to the buyer or seller to close the issue. Indirect Tax will not communicate with buyers or sellers directly. [SGsellqanda](#);
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 GST and remitting the tax to the appropriate tax authorities on behalf of all sellers shipping into Singapore, regardless of the sellers registration status (business seller or consumer seller). My buyers are saying that an incorrect rate was charged (or that they are exempt) In Singapore, certain products are exempt from GST. Some common examples of exempt goods and services include financial services, sale and lease of residential properties, and supply of investment precious metals. eBay has mapped categories to a taxability matrix in Vertex so that the software will exempt (or tax) items based on the item type and the ship-to location. Note: Vertex is a 3rd party tax calculation and invoice software eBay uses to determine taxability of goods and services Upon the launch of this GST implementation, business buyers with a valid GST number may seek their account to be exempt from paying GST on goods and services by submitting their GST number <a href="https://www.ebay.com.sg/spr/vat"

target="_blank">https://www.ebay.com.sg/spr/vat. Once eBay validates the GST number, the buyer's account will be exempt within 10 business days. It is the business buyers responsibility to pay GST under the reverse charge mechanism. As a Singapore seller should I list items net or gross of GST? Items located outside of SG: Items located outside SG should be listed net of tax. eBay will add the applicable GST to the listing or at checkout as a separate line item. Items located within SG: eBay will not collect GST on items located in SG and shipped to a buyer in SG. If the seller has a responsibility to collect GST on items delivered domestically, the seller should list the item and delivery cost gross of tax when the item location is in SG. I ship through GSP, how will this impact me? When selling through the Global Shipping Programme into the SG:

Where eBay is responsible for remitting GST (item value of S\$400 or less), the Global Shipping Programme will collect GST from the buyer on behalf of eBay. Where eBay is not responsible for GST (item value over S\$400), Pitney Bowes will continue to clear goods into the SG for buyers. Pitney Bowes will collect the import GST and duty from the buyer based on the delivery country and the value of the goods and will remit the import charges to the responsible tax authorities on behalf of the buyer. Is eBay / PayPal going to make us pay the payment/FVF based on the GST included price or GST excluded price? The FVF will be based on the item price + postage + GST + additional fees. The buyer asked me to cancel the transaction because they were not expecting to pay the GST. How can I proceed with the refund? Please, proceed to cancel the transaction following the eBay flow. Once you refund the buyer, they will also receive the refund for their GST payment. It's unfair for eBay to charge GST during the transactions as this is affecting my sales to Singapore eBay is legally obliged to collect GST on all items with a value of up to S\$ 400 that are imported into Singapore and remit the GST to the tax authorities. Can I include the invoice provided by eBay or packing slip in the package to prove that GST was paid? Yes, we recommend sellers include the invoice or packing slip in the package when sending goods to buyers in SG, as this proves that eBay has collected GST on the supply. Such Packing Slips & Buyer invoices are available in the View order Detail. We have enabled eBay's GST number and a tax paid status to be included in shipping labels when printing shipping labels. What should I do if I am a SG seller with a warehouse outside SG? eBay will collect GST on items when item location is outside of SG and delivered to buyer in Singapore provided it meets the LVG threshold. How can I make sure I collect the correct GST when I make domestic sales into Singapore? eBay will not charge GST when items are delivered from Singapore location to Singapore buyer. Sellers should not bill buyers GST after a sale has occurred.

 Sellers should consult their tax advisors for further guidance. Internal Information Buyers may reach out directly to eBay if they are concerned about an incorrect rate of tax charged on items. Teammates can send an email to _indirect_tax_sg@ebay.com (internal DL only). In your subject line, write 'Singapore GST Inquiries' Please include this in the body of your email: Buyer's eBay User ID: Buyer's eBay Item Number: Item Number: Order Number: Ship to Country: Issue Description: Transaction Date: The team will reply to you within 2 business days. What are the requirements for sellers who were previously required to collect the tax and now eBay is? For sellers who previously were required to be registered to collect and remit the tax, please consult with your tax advisor on your monthly filing requirements going forward. Will eBay be issuing detailed tax information to sellers on a monthly or quarterly basis or will it be done yearly? Detailed seller reporting information will be provided monthly indicating the eBay collected tax. This will indicate GST 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. However, the administrative burden will be eBay's beginning on January 1, 2023. How can a seller ensure tax is not charged on tax exempt items listed? Beginning January 1, 2023, eBay will be responsible for the configuration and taxation of all items imported to purchasers in Singapore including exempt items. If an error is made, eBay will refund the buyer any tax over-collected and will be responsible for any tax under-collected. eBay is utilizing third party software and taxability rules to ensure the proper tax treatment of all items listed on the site. If I import low value goods to Singapore where GST 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 low value goods imported into Singapore where GST 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: GST number: M90375087L
 Code: Tax paid

 Buyer questions and answers Why are you charging tax on my purchases? Due to legislative changes in Singapore's tax laws, eBay will charge and collect GST on applicable sales to Singapore-based buyers, effective January 1, 2023. These changes will affect most e-commerce companies that operate outside of Singapore. Will tax be refunded if I return the item? If you return a purchase, you'll also be refunded the GST 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 GST. I should not pay tax as I am exempted Upon the launch of this GST implementation, business buyers with a valid GST number may seek their account to be exempt from paying GST on goods and services by submitting their GST number https://www.ebay.com.sg/spr/vat. Once eBay validates the GST number, the buyer's account will be exempt within 10 business days. It is the business buyer's responsibility to pay GST under the reverse charge mechanism. If a buyer was charged tax and submitted the GST number after making the purchase, the buyer will need to reach out to eBay to get a refund. I paid tax at checkout and was charged tax again at time of clearance by customs/shipping carrier. How can I get my refund? Buyers who paid GST on eBay at checkout and were charged GST again when clearing their package will need to reach out to eBay for a refund of duplicated tax payments. Buyers must provide proof of GST remittance to the customs or shipping carriers. Examples of import documentation are provided

here: https://ir.ebaystatic.com/cr/v/c01/collect_and_remit/sg/sample-tax-invoice-and-permit-notification_redacted.pdf Sample import permit https://ir.ebaystatic.com/cr/v/c01/collect_and_remit/sg/sample-GST-payment-receipt.pdf Sample GST payment receipt https://ir.ebaystatic.com/cr/v/c01/collect_and_remit/sg/sample-import-permit.pdf Sample tax invoice and permit notification

I submitted my GST number after making a purchase and was charged tax on my purchase. How can I get my refund?? Buyers who submitted their GST number after making a purchase and buyers account was approved after the purchase. Buyer will have to reach out to eBay to seek a refund of taxes charged. Is the tax % applied to net price or including shipping costs? Shipping and handling costs for transactions are generally subject to GST in Singapore. The Standard GST rate in Singapore is 8% as of January 1, 2023 and is applied based on the buyer's delivery address. For Internal Reference: Effective January 1, 2024, the GST rate will increase to 9%. Why is eBay collecting the tax as of January 1, 2023? This new tax requirement is legislated by the Singapore government. eBay will remit all taxes collected to the appropriate taxing authorities as legally required. What about taxes collected prior to January 1, 2023? Prior to January 1, 2023, eBay is not currently collecting any GST on transactions to Singapore buyers. There are some sellers who may be required to collect the tax who were collecting on their sales to Singapore buyers. Any issues with tax collection prior to January 1, 2023 should be directed to the sellers on these transactions. Are items listed on eBay GST inclusive? Singapore Site: When buyers who have a Singapore registered address search for goods and services on the Singapore site, buyers will see items & shipping inclusive of GST. All other Sites: When buyers who have a Singapore registered address search for goods and services on eBay sites other than Singapore, the buyer will not see

GST inclusive pricing. GST will be charged at checkout as a separate line item.

[GUIDE.DETAILED_INFORMATION](https://cskb.qa.ebay.com/csKBapp/art?page_content&id=GUIDE1798&ViewLocale=en_US#glossary)

[Collect & remit glossary](https://cskb.qa.ebay.com/csKBapp/art?page_content&id=GUIDE1798&ViewLocale=en_US#refunds)

[Collect & remit decision making](https://cskb.qa.ebay.com/csKBapp/art?page_content&id=GUIDE1798&ViewLocale=en_US#decisionmaking)

GST	Goods and Services Tax
IRAS	Inland Revenue Authority of Singapore
RMM	Reverse Money Movement
DDG	Digitally Delivered Goods
LVG	Low Value Goods
C&R	Collect & Remit
RCM	Reverse Charge Mechanism

Detailed information: the vendor does not charge GST on the invoice and the customer pays and deducts GST simultaneously through the GST return. The customer will pay the net amount to the vendor, however, when completing the

GST return, he will manually calculate the GST on the reverse charge invoice and report that amount both as input GST and as output GST, hence having a nil effect for the customer's and supplier's cash flow

Business-to-Business (B2B)

Business to business transactions (where the buyer has a GST number in SG).

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.

Output GST

The GST that a business charges on sales of goods and services.

Input GST

The GST paid on purchases.

Refunds
No refunds will be offered to buyers
In instances where buyer and seller negotiate to make a payment outside of eBay's platform, a refund will not be issued.

Internal Information

If a non-exempt Singapore buyer says a particular item should have been tax exempt or if they indicate they were overcharged rate of tax on a purchase, please report examples to _indirect_tax_sg@ebay.com (internal DL only).

In your subject line, write 'Singapore GST Inquiries'

Please include this in the body of your email:

- Buyer's eBay User ID:
- Buyer's eBay Item Number:
- Item Number:
- Order Number:
- Ship to Country:
- Issue Description:
- Transaction Date:

The team will reply to you within 2 business days.

Collect & remit decision making Use Case - Decision Table



https://cskb.qa.ebay.com/library/EBAY/1798_GUIDE/sg_use_case_decision_table.png

GUIDE.SUMMARY

From January 1, 2023, eBay is required to collect and remit Goods and Services taxes (GST) on:

- Low-value goods (i.e., goods with an item

value up to and including S\$400), and

- B2C digital and non-digital services that are imported into Singapore (import threshold not applicable)

What GST is a broad-based consumption tax levied on the import of goods, as well as nearly all supplies of goods and services in Singapore. In other countries, GST is known as Value-Added Tax or VAT

- eBay is obligated to collect GST on the full value of the transaction including transportation & insurance costs, as they are considered part of the total purchase. The GST on the transportation & insurance charges is applied at the same rate as to the item(s) in the shipment

When

- This change is effective January 1, 2023, and buyers will begin to see GST on their purchases starting on this date

Who

- Buyers based in Singapore are impacted as they'll begin to see Singapore GST on applicable purchases they make on eBay
- eBay will collect GST from the buyer based on their delivery address (for physical goods) and registration address (for B2C non-digital services). See the helpful charts below

Physical Goods				
Item location	Shipping address	Item Value	Does GST apply?	Comments
Outside of SG	Singapore	S\$400 or less	Yes	eBay will collect GST on items that meet LVG threshold
Outside of SG	Singapore	Greater than S\$400	No	eBay will not collect GST on items that do not meet LVG threshold. The buyer may be required to pay tax to the shipping carrier at time of delivery
Irrelavent	No	eBay will not collect GST on domestic transactions		

Digital Goods and Services				
Seller registration address	Buyer registration	Item location	Item Value	Does GST apply?

Value	Does GST apply?	Comments
Outside of SG		
Singapore	Irrelavent	Yes
Singapore	Singapore	Irrelavent
No	eBay will not collect GST on domestic transactions	

Note for internal use: When digital goods and services over S\$400 are purchased on the US site and shipped to SG, GST will not apply. This is a temporary design issue.

How

- eBay will be responsible for the collection of applicable taxes and will remit the GST to the Inland Revenue Authority of Singapore (IRAS).