

Understanding regulations when selling on eBay

As a global marketplace, eBay is always working to understand our sellers' needs, including supporting and enabling them to comply with applicable laws and regulations.

We've gathered together some important regulations and laws that you should be conscious of when selling on eBay.

- [Tax & VAT](#TaxVAT)

- [Environment](#Environment)

- [Consumer Protection](#ConsumerProtection)

[Tax & VAT](#)

Sellers are responsible for complying with applicable tax laws. While our pages help provide guidance, eBay can't give tax advice. Contact the appropriate tax authority for more information about your tax obligations.

[Tax policy](https://www.ebay.com/help/policies/selling-policies/tax-policy?id=4348)

[Understand your tax responsibilities as a seller on eBay.](#)

[eBay and Form 1099-K](https://www.ebay.com/help/selling/fees-credits-invoices/ebay-form-1099k?id=4794)

Form 1099-K is an IRS form for reporting applicable payments received within a calendar year, and applies to US based sellers.

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

If you sell to buyers in the UK or EU, you may be required to register for Value Added Tax (VAT), and to collect VAT on your sales.

[See our pages below on regulations which may require you to provide additional details when selling certain items.](#)

<https://www.ebay.com/help/selling/selling/selling-internationally/extended-producer-responsibil>

ity-business-sellers?id=5314">Extended Producer Responsibility for business sellers listing on eBay.frExtended Producer Responsibility regulation aims to prevent and manage waste. Business sellers selling new items in certain categories to buyers in France will need to register and provide extra information.The German Packaging & Electronics Act for business sellersExtended Producer Responsibility regulation aims to prevent and manage waste. Business sellers selling new items in certain categories to buyers in Germany will need to add extra information to their listings.<h2>Consumer Protection</h2>Below you'll find links to help you to understand how eBay ensures a safe online experience for our buyers and sellers.INFORM Consumers Act - opens in new window or tabThe INFORM Consumers Act is a US law that requires online marketplaces to collect, verify, and disclose certain information from high-volume, US based sellers.Digital Services Act - opens in new window or tabThe Digital Services Act is a comprehensive EU law which addresses online transparency, consumer protection, and illegal content.</h2><h2>Tax & VAT, Form 1099-K, VAT obligations, Hazardous materials, Extended Producer Responsibility, EPR, German Packaging Act, Energy Efficiency, Consumer Protection, Environment, laws, regulations, inform act, digital services act</h2>