

## Collect & Remit - VAT for sales into the UK market

### GUIDE.SUMMARY

[https://cskb.qa.ebay.com/csxbapp/art?page\\_content&id=GUIDE1748&ViewLocale=en\\_US#glossary](https://cskb.qa.ebay.com/csxbapp/art?page_content&id=GUIDE1748&ViewLocale=en_US#glossary) > Collect & remit glossary

[https://cskb.qa.ebay.com/csxbapp/art?page\\_content&id=GUIDE1748&ViewLocale=en\\_US#refunds](https://cskb.qa.ebay.com/csxbapp/art?page_content&id=GUIDE1748&ViewLocale=en_US#refunds) > Refunds (Detailed Information)

[https://cskb.qa.ebay.com/csxbapp/art?page\\_content&id=GUIDE1748&ViewLocale=en\\_US#refundingVAT](https://cskb.qa.ebay.com/csxbapp/art?page_content&id=GUIDE1748&ViewLocale=en_US#refundingVAT) > Refunding VAT (Instructions/Steps to Resolve)

[https://cskb.qa.ebay.com/csxbapp/art?page\\_content&id=GUIDE1748&ViewLocale=en\\_US#stolenVAT](https://cskb.qa.ebay.com/csxbapp/art?page_content&id=GUIDE1748&ViewLocale=en_US#stolenVAT) > Stolen VAT (Instructions/Steps to Resolve)

What

From 1 January 2021, the UK introduced a new collect and remit obligation on eBay.

eBay needs to collect UK VAT where the buyer is a consumer (no VAT ID on their account) ordering goods for delivery to a UK address AND

The goods are imported into the UK and have a value up to £135 OR

The seller is a non-UK seller but the goods are shipped from within the UK (all values).

When eBay collects VAT it will apply on the full value of the order, including shipping.

If the buyer is a UK VAT registered business and provides their valid UK VAT registration number, eBay will not collect VAT.

If the purchase is an imported good, then eBay will issue the buyer with a special VAT invoice, and the buyer will need to self-account for VAT in their UK VAT return (reverse charge).

If the goods are already in the UK, then eBay will not perform any tax calculation, and instead the seller will be responsible for collecting VAT from the buyer and reporting it to the UK tax authorities. eBay will not make any changes to the seller listing or price.

To support the system changes, all VAT registered sellers from the EU or UK will have to provide a gross price and separate VAT rate on their listings, so that eBay can determine the correct amount of VAT to collect


from consumers. <ul> <li>Where sellers do not give a VAT rate, but C&R rules apply, then eBay systems will assume the price is net and add UK VAT on top.</li> <li>For sellers listing on non-EU or non-UK sites, the VAT rate field will not be shown. However, eBay will automatically add VAT to the buying price based on the delivery address.</li> <li>For non-EU/UK sellers eBay will calculate VAT automatically.</li> <li>All prices will be displayed inclusive of UK VAT. Where eBay is responsible for collecting VAT, this amount will also be shown separately on the buyers invoice and in the order details.</li> </ul> <li>Collect and remit is required by the law, sellers cannot opt out. <ul> <li>Everything is done automatically, we charge the amount directly to buyers and pass it on to the authorities.</li> <li>Sellers receive a transaction document for every order, confirming that eBay has taken on responsibility for their VAT reporting. They can use this as evidence to support any VAT obligations they may have outside of eBay.</li> <li>Sellers who are VAT registered in the UK still need to ensure they comply with UK VAT rules. eBay does not take over their obligations. We do recommend sellers to talk to HMRC or to their tax advisor or accountant on their obligations.</li> </ul> <li>These changes apply to orders placed for delivery to GB addresses, where the seller is a non-UK seller or the goods are brought into GB from outside of the UK.</li> <li>For shipments between the EU and Northern Ireland, EU rules apply (see <a href="/cskb.vip.ebay.com/cskbapp/art?page=content&id=GUIDE1755">GUIDE1755</a> </li> </ul> <li>When <ul> <li>As of Jan 1st 2021: UK will implement a collect & remit model</li> </ul> <li>Who <ul> <li>UK Consumer Buyers - On checkout, VAT charges may be applied to the Buy it Now price, Best Offer amount or the buyer's winning bid. When the buyer pays, eBay will then collect the VAT from their payment and remit it to HMRC (the UK Tax Authorities).</li> <li>UK Sellers - UK sellers shipping goods from outside the UK (i.e. warehouse in France) to UK buyers will be impacted as eBay will charge VAT at checkout when the consignment is below GBP135.</li> <li>Non-UK Sellers - Non-UK sellers shipping

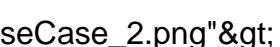
into the UK or who have warehouses located in the UK will be impacted as eBay will charge VAT at checkout. . For imports, eBay will only collect when the item is below GBP135, but for goods already in the UK, eBay will collect VAT on all sales made by overseas sellers regardless of value.

- How
- eBay Products Affected:
- Cart
- Checkout
- Order Details (Seller/Buyer)
- Tax invoices for buyers
- Shipping flows
- Order related Emails
- Payment Setup
- View Item
- Cancel & Return Flows

As eBay is preparing for these changes, cross-border trade sellers should also assess the impact on their business and prepare for the changes. Please contact your tax advisor for questions on your VAT obligations.

Common collect & remit use cases



src="https://cskb.qa.ebay.com/library/EBAY/1748\_GUIDE/UKbuyerUseCase\_1.png" alt="Common collect & remit use cases 1"/>

src="https://cskb.qa.ebay.com/library/EBAY/1748\_GUIDE/UKbuyerUseCase\_2.png" alt="Common collect & remit use cases 2"/>

## GUIDE.RELATED\_LINKS

Related pages

- Changes to VAT import regulations for the UK and EU in 2021

<https://export.ebay.com/en/seller-updates/ebay-fall-2020-update/other-changes/>

<https://export.ebay.com/en/seller-updates/ebay-fall-2020-update/other-changes/>

- UK VAT rates

<https://www.gov.uk/vat-rates>

VAT rates on different goods and services and VAT exempt categories

<https://www.gov.uk/guidance/rates-of-vat-on-different-goods-and-services>

<https://www.gov.uk/guidance/rates-of-vat-on-different-goods-and-services>

- EORI ID Overview

- EU\_en:

[https://ec.europa.eu/taxation\\_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori\\_en](https://ec.europa.eu/taxation_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori_en)

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href="https://ec.europa.eu/taxation\_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori\_fr">https://ec.europa.eu/taxation\_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori\_fr</a></li> <li>EU\_de: <a

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href="/cskb.vip.ebay.com/cskbapp/art?page=content&id=GUIDE1412">GUIDE1412 - eMBG - Policy: Courtesy Payouts</a></li> </ul> </li> </a>  
</h2></h2>GUIDE.TALKING\_POINTS </ul> </li> </a>

href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1748&ViewLocale=en\_US#UKsellqanda">Seller questions and answers</a></li> </li> </a>

href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1748&ViewLocale=en\_US#UKbuyqanda">Buyer questions and answers</a></li> </li> </a>

href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1748&ViewLocale=en\_US#UKgeneralqanda">General questions and answers</a></li> </ul> &nbsp;

<a name="UKsellqanda"></a> Seller questions and answers What should sellers do to prepare for this change? </ul> </li> We recommend that all business sellers (listing on the

UK site) provide a gross price (inclusive of VAT) as well as the rate of VAT they have applied.

Business sellers can enter the applicable VAT rate when listing their items.</li> </li> We

recommend that non-UK sellers seek guidance from a tax advisor familiar with UK VAT laws if they have questions about their VAT obligations.

Note: We will have a system which checks the VAT rates and will inform sellers if we think that they have the wrong rate on their listing. However, when eBay collect and remit VAT, we will apply the rate based on eBay logic and not the VAT rate the seller uses.

What should I do? I am a non-UK seller with a warehouse in UK?

Please contact your tax advisor for questions about your VAT obligations.

How will seller's country be determined. Will sellers be able to freely change their business address? For CBT Sellers from China this option is restricted

Sellers country will be determined by their registration address.

eBay relies on the address the seller has provided to eBay. The seller's address needs to be accurate.

Where can I enter the VAT rate / add the VAT % in my listings?

Business sellers can enter the applicable VAT rate during the listing flow when they list on UK/EU eBay sites.



I'm a UK B2C seller and ship my items from a warehouse in Germany. Will I still have to collect German VAT on these sales from July 2021?

As UK Sellers will be considered non-EU sellers and the item location is within the EU eBay will collect VAT on all sales / shipments to buyers within the EU.

I'm a UK B2C seller and ship my items from a warehouse in Germany to my UK customers. Who will collect the VAT in 2021?

If the items are shipped from the EU to the UK they will be considered imports into the UK and therefore eBay will collect UK VAT for consignments of a value up to 135 GBP. Imports with a value higher than GBP135 will be subject to import VAT at the UK border.

Does this change apply to all sellers, i.e. UK VAT registered, not UK VAT registered and C2C sellers?

This change applies to all imports up to 135 GBP per consignment into the UK

and all B2C sales on eBay by non-UK sellers where the item is shipped within the UK.

Does the tax collected by eBay apply to shipping charges as well as goods?

For the purposes of determining whether the consignment meets the 135 GBP threshold only the order price exclusive of shipping costs is considered. However, the actual VAT is calculated on the item price including shipping costs.

I am a UK business seller. Am I obliged to add VAT to all my listings?

We recommend that all VAT registered business sellers listing on eBay UK to provide a gross price and the VAT rate they used to calculate their price. Business sellers can enter the applicable VAT rate in the Business Policy section while listing.

Why do I have to declare if and how much VAT is included in the item price?

In certain scenarios VAT might change due to the country of delivery having a different VAT rate to the country used to calculate the listing price. eBay will only be able to determine the correct VAT amount depending on the destination country, if eBay knows if you already added VAT to your item price and if so, at which rate.

eBay requires the VAT rate in order to ensure the correct net amount is considered when calculating VAT.

Can I bulk edit my listings to include the VAT rate under business policy?

You can use the new bulk listing tool experience (BLING) to add the VAT Rate to your listings. In addition most 3PPs support the VAT Rate field in the listing flow.

Will we base the eBay Final Value Fee on transaction price i.e. VAT inclusive + shipping cost or the net price including shipping cost?

The FVF will be based on the VAT included price.

The buyer asked me to cancel the transaction because they were not expecting to pay the VAT. How can I proceed with the refund?

Please, proceed to cancel the transaction following the eBay flow. Once you will refund the buyer, they will receive also the refund for their VAT payment.

It's unfair for eBay to charge the VAT during the transactions as this is affecting my sales to UK/EU

eBay is legally obliged to collect VAT on all consignments with a value of up to 135 GBP that are imported into the UK and then remit the VAT to the UK Tax Authorities.

I provide different invoices based

on whether or not the buyer is a business or a private/individual customer, will eBay inform sellers if the buyer is an individual/private customer or business? <ul> <li>We are working on providing sellers with details of the buyers business details including the VAT ID. The details will be provided to the seller in the order.</li> <li>We will follow-up as soon as it is available</li> </ul>   <a name="UKbuyqanda"></a>Buyer questions and answers Will VAT be refunded if I return the item? <ul> <li>If you return your item, you'll also be refunded the VAT and you also need to mark your package as a return so the seller is not liable for VAT.</li> </ul> Why was VAT calculated and charged with shipping costs included? <ul> <li>eBay is obligated to collect and remit UK VAT on the full value of the transaction, shipping costs included.</li> </ul> Is Northern Ireland included in collect and remit? <ul> <li>Northern Ireland is not included in collect & remit.</li> <li>However, due to a tech issue, there have been instances where we collect and remit VAT on NI purchases.</li> <li>We are currently working to get this fixed as soon as possible.</li> </ul> Why am I being charged VAT for a purchase from Jersey when this is part of the UK? <ul> <li>Jersey, along with all of the Channel Islands, is outside of the UK for VAT purposes. Accordingly, goods shipped from Jersey are treated as imports into the UK, and eBay will collect VAT on values up to 135 GBP. If the value is over 135 GBP, HMRC will collect VAT directly from the buyer. If the goods are already in the UK, but the seller is a seller located in Jersey, eBay will collect VAT on all values, the same as goods purchased from any other non-UK seller.</li> </ul> Isn't Jersey a part of the UK? <ul> <li>While Jersey is part of the UK, it is not part of the UK for fiscal purposes, including VAT. View section 2.7 on the <a href="https://www.gov.uk/guidance/vat-on-goods-exported-from-the-uk-notice-703">VAT on goods exported from the UK page</a> on the UK government's website for more information.</li> </ul> I have been charged VAT on an item that should have been exempt or 0% rate. What can I do now? <ul> <li>In the UK, items such as Books, childrens clothing, Motorcycle helmets and baby accessories are subject to VAT at 0%. A full list of the

breakdown of items and VAT rates can be found on the official gov.uk site

Buyers should not be charged VAT on these types of items. Sometimes sellers can list items in an incorrect category and VAT can be charged.

If you receive a contact where the buyer is claiming VAT has been charged incorrectly please email the tax team on EMEA\_GCX\_VAT@ebay.com with the following information:

- Item number and Title
- Category item was listed in
- Order number [if available]
- Buyer post code and country [if available]
- Seller post code and country [if available]

So the team can check and verify if VAT was charged incorrectly and whether a refund needs to be applied

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 cancelled, please check your payment method (e.g. PayPal, Credit card). You should be able to see the full refund of item price + additional costs + tax after up to 10 days.

Why are you charging me VAT?

eBay is legally obliged to collect VAT on all imports up to 135 GBP per consignment into the UK and all B2C sales on eBay by non-UK sellers where the item is shipped within the UK.

Is this because of Brexit and will timelines be impacted if Brexit timelines are impacted?

The UK has implemented new rules regarding VAT on imports, and eBay is collecting VAT in line with those regulations.

I'm sending this item to a friend in the UK as a present but I'm purchasing it from another country. I don't understand why I do still need to pay the VAT

VAT has to be paid by the buyer on all consignments up to a value of 135 GBP that are imported into the UK, regardless if they are a present.

You did not charge me the 20% UK VAT rate on my purchase? Why is that?

Due to a systems issue, in a small number of cases the wrong VAT value is shown on your invoice.

Please be assured that eBay is aware of the issue and working to resolve this as soon as possible.

eBay will remit the correct amount of VAT to HMRC based on the UK VAT rates in force today.

My buying account is for business purposes and I



should not have been charged VAT <ul> <li>We will not collect VAT if the buyer is a business and provides a valid VAT number on their eBay account.</li> <li>If this is not the case, VAT will apply.</li> </ul> Will eBay provide an invoice for the transactions under collect and remit? <ul> <li>The buyer can view their the transaction report in the View Order Details it will show VAT has been paid to eBay</li> </ul>   <a href="#">UKgeneralqanda</a>General questions and answers When do we collect and remit VAT in the UK? <ul> <li>We collect VAT in the following situations: <ul> <li>Item is located outside the UK/ Value is up to £135/ UK seller or non-UK seller.</li> <li>Item is stored in the UK/ Any value/ Non UK established seller</li> </ul> <li>We will not collect VAT if the item location is outside the UK and is above £135</li> <li>Business to Business transactions: We will not collect VAT if the buyer is a business and provides a valid VAT number</li> </ul> <li>Why are we making this change? <ul> <li>There are new regulatory requirements in the UK. These regulations require electronic marketplaces, such as eBay, to collect and remit VAT when items meeting certain conditions are shipped into the UK or within the UK.</li> </ul> When will we be making these changes? <ul> <li>The Brexit transition period ends 11pm UK time on 31 December, so from that time onwards eBay will collect and remit VAT. This applies to orders placed after that time.</li> <li>Items ordered (even if not shipped) before that time will not be impacted by this change and eBay will not collect and remit VAT for these transactions. However, seller VAT or customs VAT may apply.</li> </ul> Am I obliged to participate in collect and remit? <ul> <li>Yes. From January 2021, UK law requires marketplaces like eBay to collect import VAT on sales to consumers.</li> <li>eBay is required to charge the amount directly to buyers and pass it on to the authorities.</li> </ul> What are the consequences on eBay if I do not update my listings? <ul> <li>If you do not specify gross prices and applicable VAT rates for your listings in time, eBay will have to assume that the price you provided is the net price and add the applicable UK VAT for buyers at check-out.</li> <li>This may mean that your listings

will become less price competitive</li> </ul> Is there a tool/feature to make this change in mass? <ul> <li>If you are working with a 3PP tool, please reach out to your provider for guidance on bulk edits.</li> </ul> What does eBay do with the VAT collected? <ul> <li>eBay will collect the VAT from the buyer and pay this to HMRC in line with the requirements of the UK VAT changes.</li> </ul> Which information will eBay share with HMRC when reporting on VAT collected? Is it by seller account level or bulk data sharing? <ul> <li>eBay will declare VAT collected in the UK VAT returns filed by eBay to HMRC, and will pay the VAT collected under the new legislation to the UK tax authorities.</li> </ul> How does eBay identify B2C vs. C2C seller? <ul> <li>eBay will consider all non-UK sellers as Business sellers unless we hold evidence to the contrary.</li> </ul> Are digital downloads subject to import VAT? <ul> <li>Import VAT applies to physical goods shipped into the UK. Digital downloads are subject to different VAT rules in line with existing legislation.</li> </ul> Should sellers provide their OSS number? <ul> <li>Sellers should provide their UK VAT ID if they have one.</li> <li>For the EU changes which apply from 1 July 2021, we will require sellers to provide us with their OSS VAT ID.</li> </ul> Will the distance selling rules in the EU still apply in 2021? <ul> <li>From 11pm UK time on 31 December 2020, the UK is no longer part of the EU. This means that the UK rules will apply after that time. Shipments from the UK to the EU will be considered as exports from the UK and imports into the EU.</li> <li>The EU rules will change from 1 July 2021. From that date eBay will collect and remit EU VAT based on the delivery address on imports shipped into the EU, and on goods sold within the EU by non-EU sellers.</li> </ul> Will eBay provide an invoice for the transactions under collect and remit? <ul> <li>eBay will issue an invoice to the buyers for VAT collected under the new legislation.</li> <li>eBay will also generate a self-billing invoice from sellers to eBay for the goods which eBay are deemed to resell under the new legislation.</li> <li>eBay will provide the sellers with this self-billed invoice.</li> </ul> What VAT rate eBay is using at checkout? <ul> <li>Based on the gross price and VAT rate provided by the seller, eBay will

calculate the net price and then add the applicable VAT to the buyer price depending on the product category and in line with the requirements from HMRC.

- Is HS code required for import items through postal channels?
- HS Code is an existing requirement for goods imported from outside of the UK into the UK.
- There is no change to this requirement.
- What is likely to happen is that HMRC will more strictly enforce the requirements around this number.

Update from HMRC 13 November 2020:

- When a declaration is submitted using the HMRC bulking (BIRDS) process for goods imported with an intrinsic value not exceeding £135 it is not mandatory to provide commodity code. The bulked declaration applies to goods imported into Great Britain by whatever transport means (air, sea or rail).
- Where a single (unbulk) declaration is submitted, for example, because the express operator is not authorised to use bulking then no commodity code will be required as long as the VAT on the goods are accounted for by either the online marketplace or overseas supplier where it sells goods directly to GB customers.

How do customs identify parcels, where import VAT was collected by eBay? Where do sellers put the import number?

- Under the proposed legislation there is no import number.
- Instead HMRC and UK Customs authorities will identify the packages on which import VAT is due by other processes. We do not have any information on this.
- Update from HMRC 13 November 2020
- Information around how bulking (Bulk Import Reduced Data Set or BIRDS) works and who is eligible to be authorised and how to apply for authorisation is set out on [gov.uk](https://www.gov.uk/guidance/apply-to-import-multiple-low-value-parcels-on-one-declaration-from-1-january-2021) [<https://www.gov.uk/guidance/apply-to-import-multiple-low-value-parcels-on-one-declaration-from-1-january-2021>]
- Import VAT is no longer due on importation of qualifying goods with an intrinsic value of £135 or below, thus removing the collection of VAT at the border.
- The overseas seller needs to ensure they provide the correct value to the express operator when shipping the goods which essentially is the value the goods

were sold by the seller excluding VAT.

- When these goods are processed for customs clearance they should use certain CPC codes which will allow VAT not to be accounted with the customs declaration.
- Should sellers set VAT inclusive shipping fee or net price?

Sellers should set a VAT inclusive price on items listed only if the seller is VAT registered. eBay will calculate VAT on the item, and on the shipping at the same rate.

- For non-European sellers, can they keep their prices as is with 0% VAT?
- If sellers are not VAT registered they should provide 0% VAT rate on the listings.
- How to treat flat rate scheme/ marginal scheme?

Overseas Sellers who use a margin scheme with goods in the UK, should show a VAT rate of 0% on their listings. eBay will then calculate VAT on the full value, using the appropriate VAT rate.

Bank Accounts for Refunds. The sellers impacted by the new collect and remit obligations are predominantly non-UK sellers, who will switch from a payment to a repayment situation in the UK. Have HMRC considered how these VAT refunds should be processed? Note that many sellers do not have UK bank accounts.

Update from HMRC 13 November 2020:

- Businesses in receipt of VAT refund from HMRC are usually refunded amounts by means of bank transfer, where details are held. Where bank account information is not provided, HMRC will issue a payable order for the amount to be refunded.
- Many courier companies will collect the VAT. Is there an option for when eBay does not collect the VAT as the courier company is doing that?

Sellers have to register for UK VAT, charge UK VAT on their sales and pay this to HMRC under the following condition:

- Sells low value goods (consignments < GBP135)
- Which are directly delivered to the UK addresses and does not transact the sale via an online marketplace
- What some shipping companies (e.g. DPD and Spring) seem to be offering is support with this VAT registration and import clearance into the UK.
- If the sellers make sales via an online marketplace such as eBay, then the responsibility for VAT collection devolves to eBay.

<li>The freight forwarders will be able to use the BIRDS system to clear goods into the UK, and should be using a special customs code to do this.</li> <li>We don't know what this Customs Code is we have a question to HMRC on this point.</li> <li>However, the freight forwarders should also receive this information separately, via their own Customs channels.</li>

</ul> <li>I note that some shipping companies (e.g. Spring and DPD) make the point that the sellers need to have EORIs to export out of the European Union to the UK as shipments to the UK are now exports. </li> <li>Note that this is not something in which eBay will be involved. The sellers will need to apply for an EORI working with their local Spanish tax advisors.</li> </ul> <li>Finally, for consignments above GBP135 in value, there is no change the seller does not need to register, eBay will not collect VAT and instead this needs to be collected directly from the buyer (by the freight forwarder or postal authorities on behalf of the UK Customs authorities).</li> </ul> Does this tax apply to shipping charges as well as goods or only to goods, since the VAT rules are clearly different in regards to this in some jurisdictions </li> <li>With regard to the shipping charges we need to distinguish between the application of the threshold for low value goods for imports into the UK and the calculation of the VAT. For the 135 GBP threshold only the consignment value exclusive of shipping costs is being considered. However the actual VAT is calculated on the consignment value including shipping costs.</li> </ul> As a buyer from <li>special territory</li>, will you adjust the VAT? </li> <li>eBay will collect UK VAT on shipments to territories covered by the UK VAT regulations. In cases where the territory in question is not covered by the UK VAT on imported goods rules, then eBay will not collect VAT.</li> <li>Such territories are: </li> <li>Channel Islands (Jersey, Guernsey, Alderney, Sark and Herm)</li> <li>Gibraltar</li> </ul> </li> [INTERNAL] What advice can we give to sellers? Internal Information </li> <li>As far as eBay processes are concerned we can not yet give advice to sellers.</li> <li>For questions about a seller's VAT obligations, we recommend to get guidance from a tax advisor familiar with UK VAT laws.</li> </ul>

What is difference between UK VAT and EU VAT <ul> <li>eBay will collect UK VAT where goods are shipped to a UK delivery address.</li> <li>EU VAT will be collected based on an EU delivery address - the actual VAT rates applied will depend on the country of delivery.</li> </ul> What I should I do if I am a non EU/UK seller with a warehouse in EU? <ul> <li>Please contact your tax advisor for questions about your VAT obligations.</li> </ul> [INTERNAL] Clarify VAT ID collection requirements Internal Information <ul> <li>We will not require more VAT IDs than currently. I.e. Sellers who have a valid VAT ID for the markets they sell on should provide the VAT IDs to eBay</li> </ul>   Are business sellers obliged to specify the VAT % charged on the item value onto their listings? <ul> <li>Yes. All business sellers listing on UK/EU eBay sites need to provide a gross price and the VAT rate they calculated with.</li> </ul> Are private / C2C UK sellers obliged to add VAT into their eBay accounts and listings? <ul> <li>No, consumers won't have to add VAT to their listings.</li> </ul> As a buyer, will I be able to see the VAT rate/VAT amount in post transaction processes <ul> <li>Yes, eBay will clearly display the VAT amounts included in any cases where eBay is responsible for collecting VAT.</li> </ul> Are UK Business sellers obliged to add their VAT ID onto their account for billing in BSF? <ul> <li>If you have a VAT ID, eBay already requires that you add it to your listing and account information.</li> </ul> Under what condition would eBay collect VAT number from seller after UK eBay C&R enables? <ul> <li>eBay needs your VAT ID to ensure that VAT is applied correctly to your sales - under certain circumstances sellers are still responsible for VAT and in these cases eBay will not collect VAT from the buyer. If you have a VAT ID, you have to add it to your listing and account information</li> </ul> Will UK/DE VAT proactive action continue for sellers who provide their UK/DE VAT number? <ul> <li>This does not impact the existing VAT Compliance projects - Sellers are advised to provide a valid VAT ID for the countries where they have one.</li> </ul> The 150 euro/ 135GBP threshold is calculated by item or by transaction? Say, if same seller ships order with multiple items to same buyer in 1 consignment,

each item is below the threshold but total exceeds the threshold. Will eBay collect VAT? <ul><li>The new UK VAT rules consider the value per consignment, not per item. The 135 GBP threshold is determined by the total value of all items in the consignment. The payable VAT will be calculated from the final transaction amount including shipping and other handling costs.</li><li>In the example provided it depends if the buyer purchased the items in one order i.e. in one checkout. If the buyer did and the item price of all items combined exceeds 135 GBP we will not collect VAT</li></ul> Will eBay collection VAT be shown in seller invoice for seller reference? <ul><li>eBay collected VAT will be visible in seller report. (Orders download report - tbc)</li></ul> For claims where buyers get to keep the item and get refunded, can we refund the full amount incl. VAT? <ul><li>Yes, we can refund the full item price including VAT</li></ul> Why does the buyer have to pay VAT on items I list in UK and sell within UK? <ul><li>Under UK VAT rules, UK VAT is payable on sales within the UK where the supplier is a VAT registered business, or on imports above a certain value. Under the new rules, eBay becomes responsible for collecting UK VAT on certain sales where the goods are delivered to a UK address.</li></ul> Will exports out of the EU/UK remain VAT exempt or will eBay collect VAT? <ul><li>Exports out of the UK will remain VAT exempt. However, if an export is to a jurisdiction where eBay collects tax, then eBay will collect VAT on imports in line with the local legislation.</li></ul> Will imports into the EU/UK with a value of 22 EUR / 15 GBP or less remain VAT exempt? <ul><li>No, eBay will have to collect VAT on imports into the UK up to a consignment value of 135 GBP.</li></ul>

<h2><h2>GUIDE.DETAILED\_INFORMATION <a href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1748&ViewLocale=en\_US#glossary">Collect & remit glossary</a> <a href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1748&ViewLocale=en\_US#buyerExperience">The buyer experience</a> <a href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1748&ViewLocale=

[en\\_US#sellerExperience](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1748&ViewLocale=en_US#sellerExperience)&gt;The seller experience&lt;/a&gt;  
[en\\_US#CRscenarios](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1748&ViewLocale=en_US#CRscenarios)&gt;Collect & remit scenarios&lt;/a&gt;  
[en\\_US#CRemptions](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1748&ViewLocale=en_US#CRemptions)&gt;Collect & remit exemptions&lt;/a&gt;  
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[en\\_US#invoices](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1748&ViewLocale=en_US#invoices)&gt;Invoices&lt;/a&gt; &nbsp; &lt;a name="glossary"&gt;&lt;/a&gt; Collect & remit glossary &lt;table border="1" cellpadding="2" cellspacing="0"&gt; &lt;tbody&gt; &lt;tr&gt; &lt;td&gt;Value Added Tax (VAT)&lt;/td&gt; &lt;td&gt;A consumption tax levied on goods and services at every point of sale where value has been added, starting from raw materials to final product. VAT shall finally be paid by the customer. It should be neutral to Businesses. &lt;/td&gt; &lt;/tr&gt; &lt;tr&gt; &lt;td&gt;eBay VAT Compliance&lt;/td&gt; &lt;td&gt;Specific to eBay, or other marketplace platform, eBay could be subject to two different categories of VAT: &lt;ol&gt; &lt;li&gt;VAT on eBay revenue (e.g. fees from sellers)&lt;/li&gt; &lt;li&gt;eBay C&R VAT: eBay sellers collect VAT on goods or services sold through eBay sites. As from 1 Jul-21 in certain circumstances, eBay is obliged to collect & remit VAT on behalf of sellers (eBay C&R)&lt;/li&gt; &lt;/ol&gt; &lt;/td&gt; &lt;/tr&gt; &lt;tr&gt; &lt;td&gt;Mini One-Stop Shop (MOSS)&lt;/td&gt; &lt;td&gt;MOSS is a web portal where any businesses supplying digital services to private customers (B2C) in the EU can register for VAT submissions. eBay GmbH has opted to use the MOSS in Germany to report and pay VAT due on sales of digital services to consumers in



the EU

Electronically supplied services (ESS)

An electronically supplied service is a service that is:

- delivered over the internet or an electronic network which is reliant on the internet or similar network for its provision
- heavily dependent on information technology for its supply. The offering could not exist without technology.
- fully automated or involves minimal human intervention

eBay services are considered to be electronically supplied services.

Business-to-Business (B2B)

Business to business transactions (where both the seller and the customer have a VAT ID in the EU). Ex) eBay GmbH established in Germany provides digital services to a VAT registered seller in France.

Business-to-Consumer (B2C)

Business-to-consumer transactions (B2C) are those made between a company and individual consumers.

VAT Reverse Charge

The recipient of goods and/or services is liable for payment of VAT instead of the vendor. In our case, If a buyer is a business and we have a valid VAT ID on record, no VAT is charged. Detailed information: the vendor does not charge VAT on the invoice and the customer pays and deducts VAT simultaneously through the VAT return. The customer will pay the net amount to the vendor, however, when completing the VAT return, he will manually calculate the VAT on the reverse charge invoice and report that amount both as input VAT and as output VAT, hence having a nil effect for the customers and suppliers cash flow

Place of taxation of digital services

Digital services are taxed in the country where the customer is established, has their permanent address or usually resides. Revenues should accrue to the Member State in which goods or services are consumed. The supplier can be established within or outside the EU, but that does not change where digital services are taxed.

Final value fees

Fee charged when an item is sold

Insertion Fees

Fee charged for listing on eBay site

Fees for optional listing upgrades and Promoted

Listing Fees

Certain features such as bold, adding a subtitle, scheduled listing etc.

Store Subscription Fees

Includes benefits such as: unlimited insertion fee credits, discounts off of final value fees etc.

Input VAT

The VAT paid on purchases

Output VAT

The VAT that a business charges on sales of goods and services

Intra-community supply of goods

The acquisition of goods dispatched from one Member State to another Member State, where both the seller and the customer have a VAT ID in the EU. The customer is liable to pay the VAT under the reverse-charge mechanism. Example: A French company orders an aircraft part from a German manufacturer. The French company has made an intra-EU acquisition of goods and is liable to pay the VAT under the reverse-charge mechanism.

Goods and Services Tax (GST)

A form of Value-Added Tax charged in countries like Australia, India, Canada, New Zealand, Singapore, and Hong Kong. The GST is paid by consumers, but it is remitted to the government by the businesses selling the goods and services.

Tax on fees

VAT/GST on eBay revenue (e.g. fees from sellers)

eBay C&R

eBay's obligation to collect and remit VAT in certain circumstances on items sold through eBay platforms. In the EU this applies 1 July 2021; in the UK this applies from 1 January 2021.

IVAS (Import VAT Accounting Scheme)

A program under which sellers shipping from the Channel Islands (Jersey/Guernsey/Aldernay/Sark) prepay import VAT to the Jersey Post office, who then use it to clear the goods into the UK mainland without the buyer paying additional import VAT. \*Channel Islands are outside of the UK for VAT purposes, thus eBay has C&R obligation on goods sold and shipped from Channel Islands into the UK. But if sellers are participating in IVAS program, eBay does not collect VAT.

VAT Margin schemes

Taxing the difference between what you paid for an item and what you sold it for, rather

than the full selling price. Business sellers are eligible to use the VAT margin schemes when they are selling the following products: 

- Second-hand goods
- Works of art
- Antiques
- Collector's items

 However, under EU and UK rules, where eBay has the obligation to collect VAT, eBay cannot legally apply margin schemes for those products. Where eBay is obliged to collect VAT on these types of items, eBay will collect VAT on the full value at the appropriate rate to the items.

OSS (One Stop Shop)

The electronic portal businesses can use to register for VAT electronically in one Member State and declare and pay VAT due on all B2C e-commerce sales in other Member States from 1 July 2021. eBay will be liable to use this scheme to report VAT collected under the EU C&R obligations for non-EU sellers who have forward deployed items in the EU)

EORI (Economic Operators Registration and Identification)

EORI is the central database of all EU declarants. EORI number is assigned to importers and exporters shipping goods in and out of the EU for customs purposes. EORI number identifies the buyer, who must be available to answer any questions from the customs and tax authorities.

IOSS (Import One-Stop Shop)

IOSS is the electronic portal businesses can use from 1 July 2021 to comply with their VAT e-commerce obligations on distance sales of imported goods. The IOSS allows suppliers and electronic interfaces selling imported goods to buyers in the EU to collect, declare and pay the VAT to the tax authorities for consignments up to EUR 150, instead of making the buyer pay the VAT at the moment the goods are imported into the EU as it was previously the case (for products over 22 EUR).

Consignment

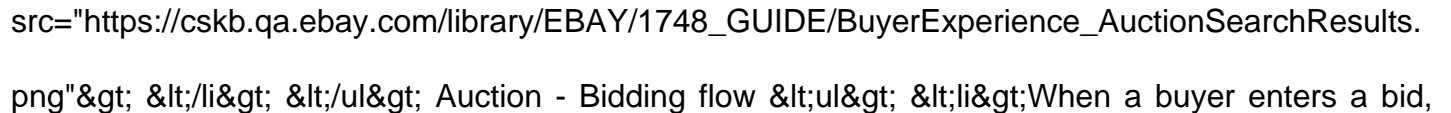
A consignment is a 'basket' or 'cart' of goods packaged together and dispatched simultaneously by the same supplier to the same consignee and covered by the same transport contract. For example, if you are buying 2 items during checkout, the consignment value is the combined value of the 2 items. E.g. If Tom, a UK Buyer, purchases a jacket at £80 from a seller in Italy, he may be charged VAT as the consignment value (£80 GBP) is under the £135 GBP

threshold. If Tom purchases 2 of these jackets, the consignment value (£160) will be over the £135 GBP threshold and eBay will not 'Collect and Remit' VAT for this transaction. Note: The consignment value is based on the price of item(s) and does not include postage/shipping costs. However when charging VAT to the buyer, VAT is applied on the item and shipping price.

The buyer experience Auction - Search Results

In search results, auctions will clearly state the rate of VAT that will apply. This will ensure that buyers are aware of VAT charges before bidding on items.

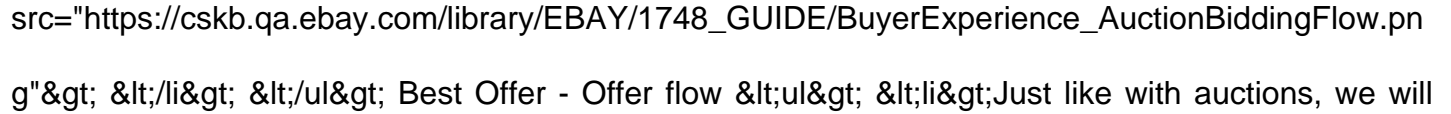
Note: We will be enhancing this experience later in 2021 so that buyers will also see the current bid price inclusive of VAT.



Auction - Bidding flow

When a buyer enters a bid, they will be notified that VAT will be applied to their final bid price. They will then need to confirm their bid as normal.

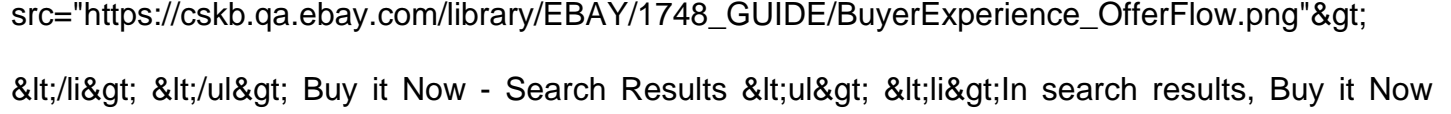
Note: We will be enhancing this experience later in 2021 so that buyers will also see the current bid price inclusive of VAT.



Best Offer - Offer flow

Just like with auctions, we will inform buyers that VAT will be applied to their best offer (if the seller accepts it).

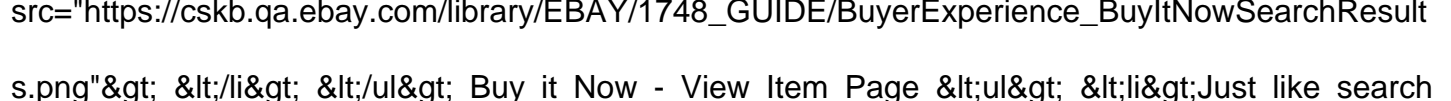
Note: We will be enhancing this experience later in 2021 so that buyers will also see the current bid price inclusive of VAT.



Buy it Now - Search Results

In search results, Buy it Now listings will show the full price of the item and shipping inclusive of VAT.

In the example above, the seller listed the item for £10 with no VAT included or rate specified. eBay added 20% to the price and increased the value to £12.

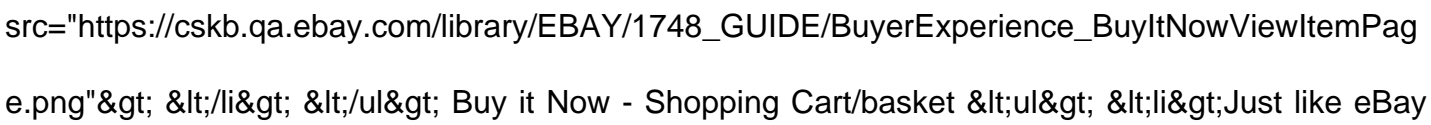


Buy it Now - View Item Page

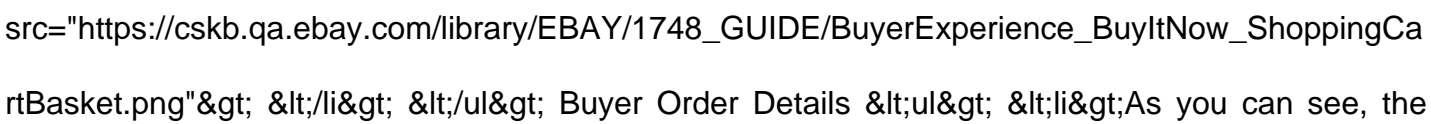
Just like search

results, Buy it Now listings will show the full price of the item and shipping inclusive of VAT.

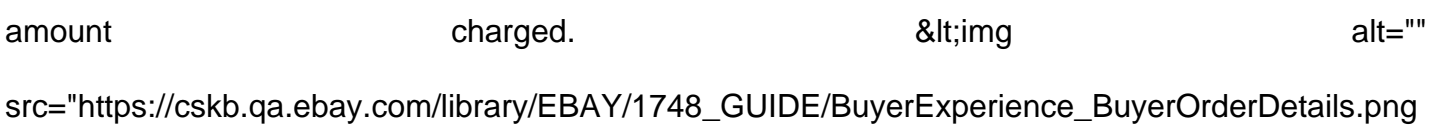
In the 'Postage and Payments' section of the listing, we will notify the buyer that the price displayed includes UK VAT (Including the rate).

 Buy it Now - Shopping Cart/basket

Just like eBay search, checkout will show the full BIN price of the item and shipping inclusive of VAT.

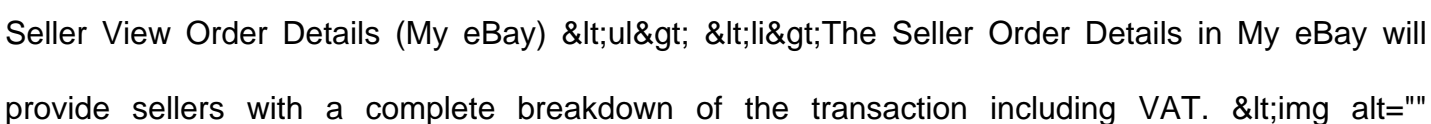
 Buyer Order Details

As you can see, the 'Buyer Order Details' will provide a full breakdown of an order (or transaction) including the VAT amount charged.

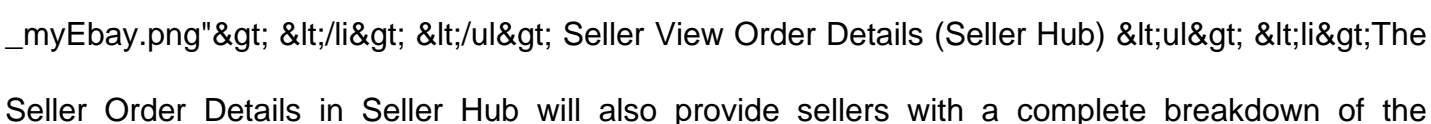


The seller experience Seller View Order Details (My eBay)

The Seller Order Details in My eBay will provide sellers with a complete breakdown of the transaction including VAT.

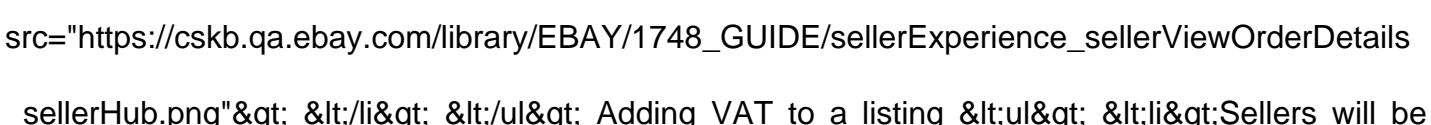
 Seller View Order Details (Seller Hub)

The Seller Order Details in Seller Hub will also provide sellers with a complete breakdown of the transaction including VAT.



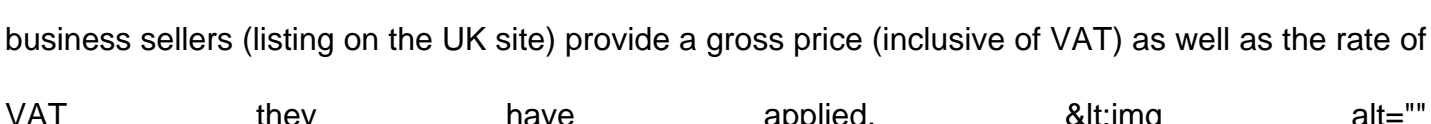
Sellers will be able to enter the VAT rate for their items when listing.

We recommend that all business sellers (listing on the UK site) provide a gross price (inclusive of VAT) as well as the rate of VAT they have applied.

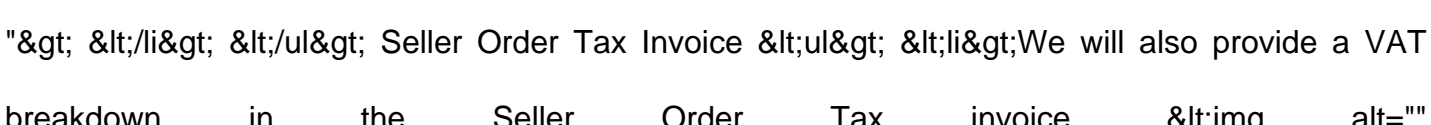
 Adding VAT to a listing

Sellers will be able to enter the VAT rate for their items when listing.

We recommend that all business sellers (listing on the UK site) provide a gross price (inclusive of VAT) as well as the rate of VAT they have applied.

 Seller Order Tax Invoice

We will also provide a VAT breakdown in the Seller Order Tax invoice.



src="https://cskb.qa.ebay.com/library/EBAY/1748\_GUIDE/sellerExperience\_sellerOrderTaxInvoice.p  
ng"> </li> </ul>   <a name="CRscenarios"></a> Collect & remit  
scenarios Cases for when eBay will and will not collect & remit VAT in the UK <table  
border="1" cellpadding="2" cellspacing="0"> <tbody> <tr> <td colspan="5">eBay's  
VAT obligation for the UK</td> </tr> <tr> <td> </td> <td>Item  
location</td> <td>Consignment value</td> <td>Seller location</td>  
<td>Buyer status</td> </tr> <tr> <td>eBay will collect & remit VAT  
if:</td> <td>Import from outside UK</td> <td>Up to £135</td> <td>UK  
seller or non-UK seller</td> <td>N/A</td> </tr> <tr> <td>eBay will  
collect & remit VAT if:</td> <td>Item is stored within the UK<br> e.g. a  
warehouse</td> <td>Any value</td> <td>Non-UK established seller</td>  
<td>N/A</td> </tr> <tr> <td>eBay will not collect & remit VAT  
if:</td> <td>Any location</td> <td>Any value</td> <td>N/A</td>  
<td>Buyer is a business and provides a valid VAT number</td> </tr> <tr>  
<td>eBay will not collect & remit VAT if:</td> <td>Import from outside  
UK</td> <td>Above £135</td> <td>N/A</td> <td>N/A</td>  
</tr> <tr> <td>eBay will not collect & remit VAT if:</td> <td>Item is  
stored within the UK<br> e.g. a warehouse</td> <td>Any value</td> <td>UK  
established seller</td> <td>N/A</td> </tr> </tbody> </table> Cases for  
when eBay will and will not collect & remit VAT in the EU <table border="1" cellpadding="2"  
cellspacing="0"> <tbody> <tr> <td colspan="4">eBay's VAT obligation for the  
EU</td> </tr> <tr> <td> </td> <td>Item location</td>  
<td>Consignment value</td> <td>Seller location</td> </tr> <tr>  
<td>eBay will collect & remit VAT if:</td> <td>Import from outside EU</td>  
<td>Up to £135</td> <td>UK seller or non-UK seller</td> </tr> <tr>  
<td>eBay will collect & remit VAT if:</td> <td>Item is stored within the

UK	e.g. a warehouse	Any value	Non-UK established seller
		eBay will not collect & remit VAT if:	
	Any location	Any value	N/A
		eBay will not collect & remit VAT if:	
		Import from outside UK	
	Above £135		N/A

The full list of items exempt from UK collect & remit VAT exempt categories are listed here

<https://www.gov.uk/guidance/rates-of-vat-on-different-goods-and-services>

Subject to change but the following

- Brochures/Leaflets/Pamphlets/Books/ - a lot of printed material is exempt
- Babywear / childrens clothes and footwear (seems there are further conditions so should be validated with IDT team)
- Cycle/Motorcycle/industrial use Helmets (CE certified)

Agent Desktop workflows View Order Details

Payments - Under Payments we have a complete breakdown of the cost of the item including the Import Tax (VAT) that was charged

Item Cost view - In the 'line Items' view we can see the 'Item cost' , the 'Listing Item Cost' as well as the 'Item Cost including Tax'.

VAT applied by Seller - We can also see the VAT amount applied by the Seller on listing the item(s).

Import Tax & Shipping Import Tax - Here we can see a breakdown of the Tax amount charged per transaction. We can also see the amount charged specifically for shipping. (As VAT will be charged on the total price inclusive of shipping)

Sales Tax (VAT)% - We can also see the Sales Tax (VAT) percentage applied by eBay or by the seller.

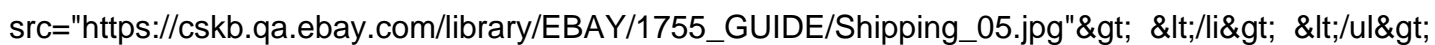
Transaction Details

src="https://cskb.qa.ebay.com/library/EBAY/1748\_GUIDE/TransactionDetails.png"> </ul>  
</li>The Payment info section provides us with a complete breakdown of the payment so we can easily identify if VAT has been applied by eBay or the Seller.</li> </ul>   <a name="refunds"></a> Refunds Cancelled Transactions </ul> </li>If a transaction is cancelled after the buyer has paid (incl. VAT) a full refund will be issued to their payment source (PayPal, Credit Card etc.).</li> </li>They will be able to see the full refund of the item price + additional costs + tax after up to 10 days.</li> </ul> Item Not Received Claims </ul> </li>When a buyer wins an 'Item not Received' claim they will also receive a full refund to their payment source.</li> </li>Like cancelled transactions, they will be able to see the full refund of item price + additional costs + tax after up to 10 days.</li> </ul> Double Payment Refunds </ul> </li>On occasion, a buyer may be 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.</li> </li>Should this occur, we will require the buyer to upload proof of double payment in order to refund the VAT collected by eBay.</li> </li>These requests may come into the Buy, Sell and M2M Lines of Business (LOBs).</li> </li>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.</li> </li>Teammates handling M2M contacts will receive the refund request and will need to validate the documentation provided by the customer and determine if a refund can be issued.</li> </li>Note: The finer details of this process are listed in the <a href="https://cskb.qa.ebay.com/cskbapp/art?page\_content&id=GUIDE1748&ViewLocale=en\_US#refundingVAT">Instructions/Steps to Resolve</a> section below.</li> </li>We have also yet to confirm how customs will identify if VAT has been paid or not. As soon as we receive confirmation, we will communicate this information to impacted teammates and update our CSKB Guide accordingly.</li> </ul>   <a name="shipping"></a>Shipping Shipping to UK - What sellers need to be aware of </ul>



<li>Seller should use eBay VAT ID and Code:Paid provided in Buyer address in Order Details  
view to ship to UK on label  </li>  
<li>Note for EU Sellers: <ul> <li>Sellers need to provide their own EORI ID to clear  
customs with their courier of choice</li> <li>See here for more information </li>  
<li>EU\_en: <a  
href="https://ec.europa.eu/taxation\_customs/business/customs-procedures/general-overview/econo  
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er-eori\_de</a></li> <li>UK: <a  
href="https://www.gov.uk/eori">https://www.gov.uk/eori</a></li> </ul> </li>  
</ul> </li> </ul> Where sellers can view the VAT is already paid in the buyers address  
<ul> <li>View Order Details:  </li>  
<li>Sales Record Page:  </li>  
<li>Print postage label:  </li>

[Print](#) [packing slip](#) [Invoice](#)

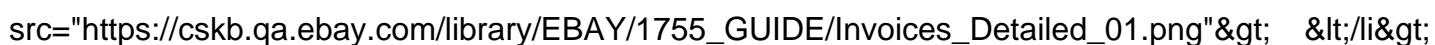
 [Shipping\\_05.jpg](#)

[Invoices](#)

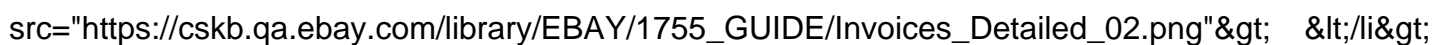
eBay provides an invoice to the seller for the amount (net price) they received in the transaction where eBay collected and remitted the UK VAT.

Please, be aware that, as the VAT in this scenario is under eBay responsibility, the seller doesn't need to have info to the UK VAT in the document

Here is how a seller can check the invoice.

 [Invoices\\_Detailed\\_01.png](#)

This is an example of the invoice:

 [Invoices\\_Detailed\\_02.png](#)

## GUIDE.INSTRUCTIONSSTEPS\_TO\_RESOLVE Invoices

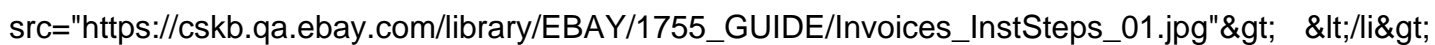
How to download the invoice for transactions under collect and remit

Sellers who are not using seller hub can download reports by simply navigating to:

Home > My eBay > My Account > Seller Account > Account Activity and scroll down to download the report.

Sellers with Seller hub can also pull a report of all orders by going to My

eBay> Selling > and download the report of all orders.

 [Invoices\\_InstSteps\\_01.jpg](#)

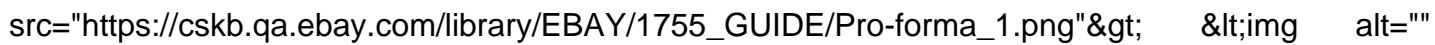
Where sellers can get the information to properly ship the parcel

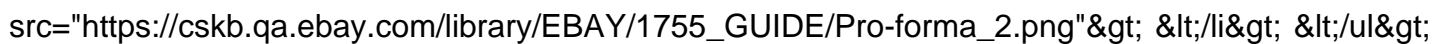
Seller can get the information to properly ship the parcel in the Shipping address in the order detail

 [Invoices\\_InstSteps\\_02.png](#)

Seller can print the pro-forma invoice needed to complete the documentation to

ship the parcel following these steps:

 [Pro-forma\\_1.png](#)

 [Pro-forma\\_2.png](#)

[Refunding VAT](#)

Teamates should check the following when the member contacts CS querying VAT charge:

<li>UK Buyer Address</li> <li>UK seller address</li> <li>UK item Location</li> </ul> </li> </li>If all 3 are true, VAT was charged correctly and there are 2 potential refund scenarios: <ol> <li>Mis categorisation</li> <li>Double Payment (Courier)</li> </ol> </li> </ul> Incorrect charge is due to mis-categorisation (item that should be exempt has been listed in the wrong category) <ol> <li>Email the tax team (<a href="mailto:EMEA\_GCX\_VAT@ebay.com" target="\_blank">EMEA\_GCX\_VAT@ebay.com</a>) with the following information: <ul> <li>Item number and Title</li> <li>Category item was listed in</li> <li>Order number [if available]</li> </ul> </li> </ul> Confirm Buyers PP email address is active with no limitations via the PP admin tool (see screenshots below) </li> <li>Complete WG request via submission form in <a href="/cskb.vip.ebay.com/cskbapp/art?page=content&id=GUIDE1412">GUIDE1412</a> ; advise member the refund will be processed in 3-5 (business) days</li> <li>Drop a MAC note to document a refund has been requested (template for mac note will be automatically emailed to you)</li> <li>Resolve SR</li> </ol> Incorrect charge is due to double charge (Paid VAT at checkout and charged VAT by courier) <ol> <li>Request proof from Buyer (documentation from courier) (doc uploader)</li> <li>Confirm Buyers PP email address is active with no limitations via the PP admin tool (see screenshots below)</li> <li>Complete WG request via submission form in <a href="/cskb.vip.ebay.com/cskbapp/art?page=content&id=GUIDE1412">GUIDE1412</a> ; advise member the refund will be processed in 3-5 (business) days</li> <li>Drop a MAC note to document a refund has been requested (template for mac note will be emailed to you)</li> <li>Resolve SR</li> </ol> &nbsp; <a name="stolenVAT">Stolen VAT Seller is claiming that another member is using their VAT number </ol> <li>We will need to investigate this further.</li> <li>Collect the following information from the seller: <ul> <li>links to items listed by the other seller using

their VAT

- how the seller discovered the VAT theft
- any other info that might be helpful to investigate the case

Forward the case to the VAT escalation team:

[DL-eBay-GCX\\_Proactive\\_VAT@ebay.com](mailto:DL-eBay-GCX_Proactive_VAT@ebay.com)

The reporting seller won't be contacted again unless further information is needed

The Proactive VAT team reviews and confirms what the reporting seller stated and proceeds to investigate the seller who is supposedly using the stolen VAT number

They normally begin the investigation the day they receive the case

The team will reach out to the reported seller and only 3 days are given for a response