

## Collect & Remit - VAT for sales into EU markets

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VAT"Norway VAT

name="EU Sellqanda"Seller questions and answers [INTERNAL] What advice can we

give to sellers? Internal Information

We do understand that these legislation

changes are complex and you may have more questions, but as we are not tax advisors at eBay we

are unable to provide tax and accounting advice.

You might have other options

online to help you with your query. There are specialist eCommerce VAT advisory companies like

Avalara, eClear, Taxdoo, that can help sellers getting their VAT queries resolved.

Please make sure not to provide any tax related advice to sellers, we can only provide

advice on eBays flows.

How will seller's country be

determined?Can sellers 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.

I ship through GSP, how will this

impact me?

When selling through the Global Shipping Programme into the EU:

Where eBay is responsible for remitting VAT (up to a consignment value of EUR

150), the Global Shipping Programme will collect VAT from the buyer on behalf of eBay.

Where eBay is not responsible for VAT (with a consignment value over EUR 150), Pitney

Bowes will continue to clear goods into the EU on behalf of the buyer.

Pitney

Bowes will collect the import VAT 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.

For VAT-registered sellers, shipments between the

UK and EU are considered export sales. eBay will remit the net amount to the seller.

How does VAT collection work if I am using eBay International

Shipping?

If you ship through eBay International Shipping, both DDU (Delivery

Duties Unpaid) and DDP (Delivery Duties Paid) are available for buyers.</li> </li>Deferred duties and taxes (DDU) - Buyers won't pay duties and tax at checkout on eBay, but they may have to pay the carrier or customs for duties and tax upon delivery.</li> </li>Prepaid duties and taxes (DDP) - The buyer pays in full - item price, shipping, and any taxes/customs charges - at checkout.</li>

</li>See </a>

eBay International Shipping.</li> </ul> I am a seller with ongoing bids for auctions that will end around 1st July. How will I add the VAT rate if a EU buyer wins the bid for my auction? </ul>

</li>eBay will add EU VAT at checkout on top of the final price where the consignment is below 150 EUR</li> </ul>

I am a Northern Ireland seller shipping into the EU, will eBay collect & remit VAT? </ul> </li>

If the seller is an NI seller shipping goods from NI within the EU, eBay will not collect VAT on the seller's shipments.</li> </li>

If however, the goods are located within the territory of Great Britain (i.e. England, Scotland, Wales) and shipped from there to an EU customer, eBay will collect VAT on consignments up to 150 EUR.</li> </li>

If the seller is below the 10k pan-EU threshold, then they should continue to collect UK VAT. Once they exceed the threshold they should collect delivery country VAT, and report this either through the OSS or in a VAT registration in the delivery country.</li> </li>

Further information can be found on the HMRC site and on the EU Commission site and the seller should check with their local accountant or tax advisor.</li> </ul>

As a non-EU Seller do I have to register for VAT in all EU States and add a VAT ID for all of them? </ul> </li>


Please contact your tax advisor for questions about your VAT obligations. </li> </li>


If you have a German VAT identification number, the law requires that your VAT identification number is displayed on all of your listings (& 5 TMG). Please enter it here: </a>


</ul> Where can the seller enter the VAT rate? </ul> </li>

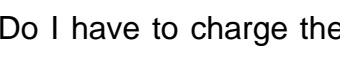
Business sellers can enter the

applicable VAT rate during the listing flow when they list on UK/EU eBay sites. Please, be aware that this feature is not available on SYI for sellers listing on .COM. Sellers should be able to add the VAT rate using API/CSV. 









Do I have to charge the VAT of the destination country if my EU cross border sales are above 10 000 EUR per year?

Under the new rules which apply after 1 July 2021, EU sellers with an annual turnover of more than 10,000 EUR for their complete cross-border deliveries within the EU will have to charge the VAT of the respective EU country where they ship the item. We suggest sellers contact their tax advisor for full details. 

eBay will not collect VAT on intra-EU shipments where the seller is an EU seller. We will not adjust the listing price. Sellers will need to put the VAT amount collected for such sales in their OSS/domestic VAT returns.  

More information can be found on the EU website: [https://ec.europa.eu/taxation\\_customs/business/vat/resources\\_en](https://ec.europa.eu/taxation_customs/business/vat/resources_en) or contact your local tax advisor/tax office

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

This change applies to all imports up to 150 EUR per consignment into the EU and all B2C sales on eBay by non-EU sellers where the item is shipped within the EU. 

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

For the 150 EUR threshold only the consignment net value exclusive of shipping costs is being considered. However, the actual VAT is calculated on the item price including shipping costs.

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

eBay requires the VAT rate applied by sellers to the listing price, in order to determine the net price for the items. Where eBay needs to collect VAT, eBay will then apply VAT to that net price, using the VAT rate as

determined by the eBay systems. </li> </ul> Can I bulk edit my listings to include the VAT rate under business policy? <ul> <li>You can use the Bulk Edit And Relist tool to add the VAT Rate to your listings. In addition most 3PPs support the VAT Rate field in the listing flow.</li> </ul> Are eBay / PayPal going to make us pay the payment/FVF based on the VAT included Price or VAT excluded price? <ul> <li>The FVF will be based on the VAT included price.</li> </ul> Will we base the eBay Final Value Fee on transaction price i.e. VAT inclusive + shipping cost or the net price including shipping cost?  <ul> <li>The FVF will be based on the VAT included price</li> </ul> The buyer asked me to cancel the transaction because they were not expecting to pay the VAT. How can I proceed with the refund?  <ul> <li>Please, proceed to cancel the transaction following the eBay flow. Once you refund the buyer, they will also receive the refund for their VAT payment.</li> </ul> It's unfair for eBay to charge the VAT during the transactions as this is affecting my sales to EU <ul> <li>eBay is legally obliged to collect VAT on all consignments with a value of up to 150 EUR that are imported into the EU and remit the VAT to the tax authorities. </li> </ul> What is eBays EORI number and/or VAT ID number? The carrier is requesting the EORI number and/or VAT ID for customs clearance purposes. <ul> <li>The EORI/German VAT ID of eBay GmbH is not needed for imports into the EU. Imports of up to 150 EUR should be cleared for customs purposes under our IOSS number.</li> </ul> Can I include the invoice provided by eBay or packing slip in the package to prove that VAT was paid? <ul> <li>Yes, we recommend sellers include the invoice or packing slip in the package when sending goods to buyers in the UK, as this proves that eBay has collected VAT on the supply. Such Packing Slips & Buyer invoices are available in the View order Detail.</li> </ul> That said, couriers should not need eBays VAT ID or EORI when completing the customs documentation for tax collected packages.</li> </ul> We also enabled the eBay VAT ID to be included in shipping labels if you choose to print shipping labels instead.</li> </ul> eBay has collected VAT on my sale to a EU buyer, why did I only get the net amount?  <ul> <li>Under

the EU Legislation, eBay is responsible for collecting VAT on certain sales to private individuals.

- As you no longer need to bear the responsibility for the VAT, you will receive the net price of the item, and eBay will pay any VAT due directly 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?

- Where eBay collects VAT on your sales, you should no longer issue an invoice to the buyer. eBay will issue a tax invoice to the buyer.
- Where eBay does not collect VAT, you should issue your normal B2B/B2C invoices to the buyers as you did also prior to 1st of July 2021.
- 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. We will follow-up as soon as it is available

Should I specify the EU VAT rate on domestic items offering international shipping to the EU?

- eBay collects VAT in two cases:
- Goods sold through the platform which are already in the UK or EU where the seller is a non-UK/EU seller.
- Goods imported into the EU (up to 150EUR) or UK (up to 135GBP).
- eBay does not collect VAT on goods shipped within the EU where the seller is an EU seller.
- The VAT calculation methodology eBay uses requires that where a seller gives us a VAT inclusive price and we need to collect & remit VAT eBay removes the seller VAT and adds the VAT rate for the destination country.
- This helps to ensure there is no double VAT and prices remain competitive for buyers.
- Sellers can only enter a VAT rate if they have a business account.
- Sellers should only enter a VAT rate if they have a VAT ID and used a VAT rate to determine their pricing.
- Where a seller gives a listing price with no VAT rate, eBay adds VAT on top and collects this from the buyer.
- We remit the listing price to the seller, and pay the VAT amount to the tax authorities.

What I should I do if I am a non EU seller with a warehouse in EU

- eBay collects VAT in two cases:
- Goods sold

through the platform which are already in the UK or EU where the seller is a non-UK/EU seller.

- Goods imported into the EU (up to 150EUR) or UK (up to 135GBP).

So, when you sell to private customers within EU, eBay will collect the applicable VAT based on the buyers delivery address.

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

As a seller located in the EU doing intra-EU trade - will I be subject to the new rules

- Where you're an EU based seller trading to buyers within the EU and you ship from stock located within the EU, you will be responsible for your VAT obligations to the respective EU countries yourself. Please contact a tax advisor familiar with EU / UK VAT laws for further advice.
- Where you are an EU based seller but your stock is located outside of the EU, eBay will collect and remit VAT on your sales imported into the EU, if the value of the consignment is 150 EUR or less.
- Where you are an EU based seller shipping from stock outside of the EU, and the consignment value is above 150 EUR, eBay will not collect VAT but import VAT may be charged at the border.

How can I make sure I collect the correct VAT when I sell to different EU countries?

- You can only list with one VAT rate on eBay. If your item is sold to an EU buyer in another EU country you will have to remit the appropriate VAT rate depending on the buyer location.
- You can list directly on other EU eBay Sites with the appropriate VAT rates.
- Ideally sellers check with their accountant/Tax advisor to understand their obligations and easiest way to do this.
- If sellers require further advice on Taxes:

We do understand that these legislation changes are complex and you may have more questions, as we are not tax advisors at eBay we are unable to provide tax and accounting advice. You might have other options online to help you with your query. There are specialist eCommerce VAT advisory companies, like Avalara, eClear, Taxdoo, that can help sellers getting their VAT queries resolved.

- Are business EU sellers obliged to specify the VAT % charged on the item value onto their listings?

Yes.

All business sellers listing on UK/EU eBay sites need to provide a gross price and the VAT rate they

used to calculate the listing price.  This is so that eBay can determine the seller net amount for the item sold, and on which eBay will need to apply VAT.</li> </ul> Are private / C2C EU 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> Will VAT be charged if a seller located in a EU country with lower VAT will ship to a buyer in an EU country with higher VAT? </ul> </li> For Intra EU trade the sellers are responsible for collecting and remitting VAT therefore the seller should be advised to contact their tax advisor</li> </ul> Are Business EU sellers obliged to add their VAT ID onto their account for billing and in BSF? </ul> </li> If you have a VAT ID, you are required to add it to your listing and account information</li> </ul> Under what condition would eBay collect a VAT number from sellers? </ul> </li> eBay will have new reporting requirements. Please make sure that your business details, VAT ID (where applicable) and item location stored with eBay are always accurate.</li> </ul> If you have a VAT ID, you have to add it to your listing (as part of the imprint) and account information</li> </ul> </li> You can add your VAT ID here: <a href="https://www.ebay.com/spr/vat">https://www.ebay.com/spr/vat</a>    </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> As part of the new distance threshold (10k across EU for intra-EU trade) sellers can additionally confirm their OSS registration in their eBay Account. </li> </ul> The 150 euro threshold is calculated by item or by transaction? Say, if the same seller ships an order with multiple items to the same buyer in 1 consignment, each item is below the threshold but total exceeds the threshold. Will eBay collect VAT? </ul> </li> The new EU VAT rules consider the value per consignment, not per item. The 150 EUR threshold is determined by the total net 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> </ul> 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 150 EUR we will not collect VAT

- Will eBay collected VAT be shown in seller invoice for seller reference?
- eBay collected VAT will be visible in seller report. (Orders download report - tbc)
- How does Web Interpret handle VAT rates on the listings while duplicating them on the different EU sites? Is there anything I need to do?
- WebInterpret will continue to use the provided VAT rate and clone it for active CBT listings. It won't be possible to adjust VAT rates in already translated listings.
- What the seller needs to do:
- Trading to US / AU: no need to do anything
- Trading to UK: if eBay is obliged to collect & remit VAT, we will correct the VAT, if needed
- Trading to FRITES / DE: contact your tax consultant how your tax invoices should be adjusted and what you need to consider, if you are falling into the new 10k threshold and if you are an EU Seller.
- For goods sold by non-EU sellers, eBay will continue to collect the VAT based on the buyer's shipping address.
- Im a seller located in a special territory. If an EU buyer purchases an item from me, will eBay collect & remit VAT on the transaction?
- Special territories are considered to be non-EU.
- This means that goods are considered as exports when goods are shipped to those territories from the EU, and imports when goods are brought into the EU from those territories.
- eBay will collect and remit VAT on shipments from these territories into the EU.
- [https://cskb.qa.ebay.com/csxbapp/art?page\\_content&id=GUIDE1755&ViewLocale=en\\_US#exemptedTerritories](https://cskb.qa.ebay.com/csxbapp/art?page_content&id=GUIDE1755&ViewLocale=en_US#exemptedTerritories) is a list of the territories for future reference.
- My tax advisor was not able to provide me with answers or further guidance on my VAT obligations (re-contact)
- I can see you contacted us about this query in the past and we referred you to your tax advisor.
- I am sorry to hear that they weren't able to clarify this for you.
- I do understand that these legislation changes are not easy for everyone to understand but unfortunately we can't provide tax

advice.</li> </li>All I can add is that you might have other options online to help you with your query . There are specialist eCommerce VAT advisory companies like Avalara, eClear, Taxdoo, that can help sellers with getting their VAT queries resolved.</li> </ul> I am a Northern Ireland seller shipping into the EU, will eBay Collect & Remit VAT? </ul> </li>If the seller is an Northern Ireland seller shipping goods from Northern Ireland within the EU, eBay will not collect VAT on sellers shipments</li> </li>If seller is below the 10k intra-EU threshold, then they should continue to collect UK VAT. Once they exceed the threshold they should collect the VAT of the EU country they ship to, and report this either through the OSS or in a VAT registration in the ship to country.</li> </li>Further information can be found on the HMRC site and on the <a href="https://ec.europa.eu/taxation\_customs/business/vat\_en">EU Commission site</a> and the seller should check with their local accountant or tax advisor.</li> </ul> EU seller asking: Why are my listings showing and selling with net prices to UK buyers? </ul> </li>Following Brexit, shipments between the EU and UK are considered as export sales.</li> </li>This means the seller no longer owes VAT on the transaction.</li> </li>To allow more competitively priced listings, eBay is using the gross price and the VAT rate provided by the sellers to calculate the net price displayed to buyers.</li> </li>Buyers will then pay the net amount to the seller, but may still need to pay import VAT and duties on delivery.</li> </li>Sellers may want to check duty paid solutions with shipping carriers to ensure a seamless buyer experience. You can consider to include DDP costs in the shipping costs</li> </li>This applies to imports with a consignment value higher than 135 GBP</li> </li>This also applies to sellers from the UK importing into the EU</li> </ul>   <a name="EUbuyqanda"></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> 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 </ul> </li>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 150 EUR per consignment into the EU and all B2C sales on eBay by non-EU sellers where the item is shipped within the EU.

I'm sending this item to a friend in an EU country 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 150 EUR that are imported into the EU, regardless if they are a present.

The seller promised me a discount: how is this going to apply to my transaction in case of eBay collecting the VAT?

Seller discounts will be applied on the net amount.

After the net amount is reduced with the value of the discount, eBay will apply the relevant VAT based on your delivery address to the new net amount + shipping costs, in line with the EU VAT rules.

As a buyer from special territory, will you adjust the VAT?

eBay will collect VAT on shipments to all territories covered by the EU VAT regulations.

If special territory in question is determined to be outside of the EU, then eBay will not collect VAT.

As a buyer, will I be able to see the VAT rate/VAT amount in post transaction processes

Yes, eBay will clearly display the VAT amounts included in any cases where eBay is responsible for collecting VAT

In addition, where eBay was liable to collect the VAT, you will receive a tax invoice showing the VAT amount collected.

For claims where buyers get to keep the item and get refunded, can we refund the full amount incl. VAT?

Yes, we can refund the full item price including VAT

In case of refunds due to claims or cancelled transactions, the VAT will be automatically refunded by eBay and no actions will be needed, neither from the seller or buyer.

Why does the buyer have to pay VAT on items I list in UK and sell within the EU?

As from 1st of July 2021, all goods entering the EU from non-EU territories (including Great Britain (consisting of England, Scotland, Wales)) are subject to import

VAT. For consignments up to 150 EUR, eBay is required to collect the respective VAT and remit it to the relevant tax authority, regardless if the seller is EU or non-EU.

- Why does the buyer have to pay VAT on items I list in the EU and sell within EU?
- This was always the case that sales of goods within EU to private consumers are subject to VAT.
- The novelty is that as from 1st of July 2021 eBay is made responsible to collect such VAT for goods sold by a non-EU seller.
- If an item located outside the EU is listed on eBay.de and a buyer wants the item delivered to Spain, will the VAT be paid to Germany or Spain?
- For imports of consignments to Spain where the goods have a value up to 150 EUR eBay will calculate and collect Spanish VAT from the buyer and Spain will receive the VAT amount.
- VAT rates will be collected and remitted according to the buyer's delivery address and not registration or transaction site.

Im a buyer located in a special territory. Will eBay collect & remit VAT on my purchases?

- Special territories are considered to be non-EU.
- This means that goods are considered as exports when goods are shipped to those territories from the EU, and imports when goods are brought into the EU from those territories.
- eBay will not collect and remit VAT on shipments to these territories.

[https://cskb.qa.ebay.com/csKBapp/art?page\\_content&id=GUIDE1755&ViewLocale=en\\_US#exemptedTerritories](https://cskb.qa.ebay.com/csKBapp/art?page_content&id=GUIDE1755&ViewLocale=en_US#exemptedTerritories) Here is the list of territories for future reference.

[EUgeneralqanda](#)

General questions and answers

Why are we making this change?

- There are new regulatory requirements in the EU. These regulations require electronic marketplaces, such as eBay, to collect and remit VAT when items meeting certain conditions are shipped into the EU or within the EU.

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

- Yes, VAT applies to both item and shipping costs and the VAT rules are aligned on this across EU.

How do you calculate the 150 EUR threshold for imports?

- For the 150 EUR threshold, only the

consignment value exclusive of shipping costs is being considered. However, the actual VAT is calculated on the item price including shipping costs.

What is the difference between UK VAT and EU VAT

eBay will collect UK VAT where goods are shipped to a UK delivery address.

EU VAT will be collected based on an EU delivery address - the actual VAT rates applied will depend on the country of delivery.

[INTERNAL] Clarify VAT ID collection requirements Internal Information

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

Is there a link of EU VAT standard rates provided?

EU Standard Rates and reduced rates can be found here:

[https://ec.europa.eu/taxation\\_customs/system/files/2020-10/vat\\_rates\\_en.pdf](https://ec.europa.eu/taxation_customs/system/files/2020-10/vat_rates_en.pdf)

Will exports out of the EU remain VAT exempt or will eBay collect VAT?

Exports out of the EU will be exempt from EU VAT. However, if the consignment is shipped to a jurisdiction where eBay collects tax, then eBay will collect tax on the shipment in line with local legislation.

Will imports into the EU with a value of 22 EUR or less remain VAT exempt?

No, the EU have abolished the 22 EUR threshold. As a consequence, eBay will have to collect VAT on imports into the EU up to a consignment value of 150 EUR.

[FRimportvatqanda](#)

France/Monaco import VAT questions and answers Why are you charging VAT on import items above 150EUR?

Under French legislation, eBay is responsible for collecting VAT on all goods imported into France, regardless of their value. This is different to the rest of the EU rules, where eBay collects VAT only on goods up to EUR150.

(Seller) Why do I need to follow another flow and use this FR VAT number instead of eBay IOSS? Do I need to fill a form online? Can I simply add the number in the label?

As this is a rule unique to France, the eBay IOSS cannot be used. Instead, the eBay FR VAT ID needs to be shown at Customs instead of

the IOSS. This should be provided to your carrier/ broker so that they can complete the Customs paperwork using the correct eBay details.

(Seller) If you start charging VAT on higher price item this will impact my business as less buyers will purchase

Actually this is a benefit for your buyers. Under existing rules, buyers have to pay import VAT and duties to carriers so they face an extra charge on delivery. As eBay is collecting the import VAT from the buyers, the buyers are not required to pay the additional 20% import VAT on delivery. Note that buyers may still need to pay custom duties to the carrier, depending on the import rules in place for that item.

(Buyer) If I already paid the VAT via eBay why am I asked to pay custom costs from couriers?

While eBay is responsible for import VAT, custom duties remain the liability of the buyer. These are calculated at the time of clearance by the customs broker or carrier, and if they apply, they are charged by the carrier directly to the buyer.

(Buyer) I do not understand why sometimes I can pay all the costs (included of VAT and Custom duties) while purchasing on eBay and this time I just got the VAT and not the custom duties? (differences between eBay shipping program&nbsp;transactions).

Under French legislation, eBay is responsible for collecting VAT on all goods imported into France, regardless of values. This means that eBay collects VAT on the shipment (item + shipping). However eBay cannot collect the custom duties, as this is not provided for in the legislation.

eBay does offer the Global Shipping Program (GSP) and eBay International Shipping which enable&nbsp;buyers to pay a total included value, including duties. More details on the International purchases and shipping for buyers&nbsp;help page&nbsp;-&lt;br&gt; &lt;a href="https://www.ebay.com/help/buying/postage-delivery/changing-delivery-address-method/international-purchases-postage-buy?id=4057#section2"&gt;https://www.ebay.com/help/buying/postage-delivery/changing-delivery-address-method/international-purchases-postage-buy?id=4057#section2&lt;/a&gt;

(Seller) The courier I use doesn't allow me to complete/add the online declaration needed for this transaction. What do I do?

Please work with your courier to find a solution. All shipments into France for sales made on eBay require the courier to

include the correct information. If the courier doesn't, then your buyer is likely to have to pay VAT a second time on delivery, creating a negative buyer experience and issues for the seller to handle.

Does this change impact all imports into Europe? No, this change impacts only imports to France. For imports to other European countries including UK, or the EU, there is no change, and eBay will continue to collect VAT based on existing rules.

(Seller) The buyer has contacted me saying they have paid double VAT (at eBay's check out and at delivery to the courier), what should I do? This double charge for VAT may happen when the correct VAT ID was not provided to the French customs electronically by your carrier, or if you omitted to include the VAT ID when you provided the shipment details to your carrier. In this case, please do not refund the buyer VAT through the transaction. Instead, ask the buyer to contact eBay, and we will work with them to refund the VAT charged by eBay.

What documentation does the buyer need to provide us, so we can process a credit in case of double VAT? FYI: Buyers need to send us a receipt of the charges for VAT that paid the courier and then we refund. The open question will be the types of evidence which the buyers can provide and that will depend on the carrier receipts/process. When we get some examples of the double VAT documents, we can help indicate to GCX what to look out for/refund (same as current process).

Does this change impact all buyers? This rule applies only to sales to consumer buyers. Buyers who have an EU VAT ID are not impacted, and eBay will not collect VAT. In this respect it is the same as the IOSS rules.

Does this impact non FR buyers using a FR shipping address? See previous question, this rule applies to all imported goods shipped to a delivery address in France, where the buyer has not provided a valid VAT ID.

If Monaco is not part of EU, why is eBay collecting and remitting Import VAT? Monaco is part of a customs union with France, and as such have a common understanding and legislative approach to VAT. The same VAT rules apply to both Monaco and to France.

How are VAT rate to be applied on the items calculated? Is there any difference from the standard

EU C&R? <ul> <li>The same logic will apply for C&R FR >150 as for FR <150.</li> </ul> Why are you charging VAT just on item value and shipping costs while customs ask me to pay VAT also on the custom duties? Will they ask me to pay the missing VAT? <ul> <li>The legislation issued by the French tax authorities requires that eBay collect VAT, but not duties. Duties remain the responsibility of the carriers based on the customs declarations completed when the goods are brought into France. Under the legislation it is not foreseen that carriers will continue to collect VAT.</li> </ul> What documentation is available to support the transaction? Will eBay issue invoices? <ul> <li>FR VAT >150EUR operates under a different set of legislation to normal EU C&R. This is import VAT, and eBay is not the deemed reseller. eBay will not issue invoices for the transaction. The seller may continue to issue a commercial invoice, but this should reflect the seller's details along with eBay's FR VAT ID and reference that eBay will report FR import VAT.</li> </ul> Links to official guidance <ul> <li>Article 293A of the French Tax Legislation (CGI):<br> <a href="https://www.legifrance.gouv.fr/codes/article\_lc/LEGIARTI000041471197/2021-07-01">https://www.legifrance.gouv.fr/codes/article\_lc/LEGIARTI000041471197/2021-07-01</a><br> <a href="https://bofip.impots.gouv.fr/bofip/13160-PGP.html/identifiant%3DBOI-TVA-DECLA-10-30-20210813">https://bofip.impots.gouv.fr/bofip/13160-PGP.html/identifiant%3DBOI-TVA-DECLA-10-30-20210813</a></li> </ul>   <a id="Norway VAT" name="Norway VAT">Norway VAT</a> Is eBay going to make us pay final value fees on the tax element of the transaction the same as they are now with the implementation of US and Aus 'GST' taxes? <ul> <li>Yes, final value fees apply on the total amount of the sale, including shipping and any taxes paid by the buyer.</li> <li>If you sell items to buyers in Norway from outside the country, be aware that this change will now add 25% to your item selling price at checkout</li> <li>Normal selling fees will apply as per item price</li> </ul> Does this change apply to all sellers, being those that are VAT registered and also those that are not VAT registered or



maybe even also private sellers too? <ul> <li>This change will apply to all imports, irrespective of a seller type or VAT status</li> </ul> Does this apply to all goods or only goods that would normally attract VAT in either the UK, the EU or Norway (since Norway is not in the EU)? <ul> <li>The VOE scheme applies to all goods with a value below 3,000 NOK except foodstuffs, restricted goods, exempt goods and goods subject to excise duties in Norway</li> <li>Detailed information can be found in the guidance available on the website of the <a href="https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/vat/foreign/e-commerce-voec/">Norwegian Tax Administration</a></li> <li>Where the VOE scheme does not apply, goods may still be charged with duties and VAT on arrival in Norway by Norwegian Customs</li> <li>For any other questions on this, we recommend seeing professional advice from a tax consultant</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 <ul> <li>With regard to the shipping charges we need to distinguish between the application of the threshold for low value goods for imports to Norway and the calculation of Norwegian VAT</li> <li>For the determination of the 3,000 NOK threshold only the item price exclusive of any shipping, insurance, or tax is considered</li> <li>However when eBay is obliged to collect Norwegian VAT, this VAT is calculated on the item price including any associated costs like shipping or insurance</li> </ul> Is there a mechanism in place for VAT registered or the Norwegian equivalent of VAT registered company buyers to use the business buyers mechanism as per the EU-wide invoicing rules (Articles 217-240 VAT Directive) or Directive 2006/112/EC? <ul> <li>For all low value goods sold via eBay and imported to Norway which are in scope of VOE, eBay will collect and remit Norwegian VAT regardless of the VAT status of the seller and the buyer</li> <li>This means that for those sales there is no mechanism like reverse charge applicable</li> <li>For sales outside of eBay, eBay is not in a position to advise on specific tax related questions, but we can recommend reaching out to your

tax consultant for more details

Why is this number appearing in my address?

From the 1st of April 2020, buyers will be charged Norwegian VAT for low value goods sold via eBay and imported into Norway

From January 1st 2024, the eBay VOEK number must be transmitted electronically to the Norwegian customs authorities by your carrier. This means that sellers need to give the eBay VOEK to the carrier separately. Printing the VOEK on the buyer address label will no longer be sufficient to ensure the orders move freely into Norway

eBays VOEK number is 2024926

Detailed guidance on VOEK is available for download from the <https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/vat/foreign/e-commerce-voec/> Norwegian Tax Administration's website

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)

You should be able to see the full refund of item price + additional costs + tax after up to 10 days though we would recommend reaching out to your payment source for a more accurate estimate

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 will refund the buyer, they will receive also the refund for their tax payment

I sold an item to a buyer in Norway which wont be delivered until after January 1st. Will the parcel be stopped at the border and will my buyer have to pay the VAT then?

If the buyer is charged VAT a second time, they should contact eBay to ask for a VAT refund, providing proof of the double payment

For items not subject to the former low value threshold, VAT will be collected at the border as before

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

VAT has to be paid on all low value goods (item price below 3000 NOK) that are imported into Norway and are subject to VAT under the VOEK law, regardless if they are a

present</li> </ul> It's unfair for eBay to charge the VAT during the transactions as this is affecting my sales to Norway </ul> </li> eBay is legally obliged to collect VAT on all low value goods (item price below 3000 NOK) that are imported into Norway and are subject to VAT under the VOEK law and remits it to Norwegian Tax Authority</li> </li> Please see details on the </a href="https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/vat/foreign/e-commerce-voec/">Norwegian Tax Authority site</a></li> </ul> If we're planning to treat all as private consumers (no exception for business buyers), what talking points should we provide for business buyers? Will business buyers be able to become exempt through talking to their local Tax Authority? </ul> </li> In line with the official guidance from the Norwegian Tax Authority, eBay is collecting VAT on all low value goods (item price below 3000 NOK) that are imported into Norway and sold to consumers. There is currently no option to get an exemption at checkout for imports of low value goods purchased via eBay which are sold to business buyers. </li> </li> If a business buyer contacts us to ask for an exemption, they should be asked to provide their VAT ID. This number will have 8 or 9 digits starting with 9.</li> </li> The VAT ID can be validated at [www.brreg.no](http://www.brreg.no).</li> </li> If the VAT ID is valid, the buyer can be refunded</li> </ul> Do I have to pay VAT on all my purchases at eBay? </ul> </li> eBay does not charge VAT on exempt, restricted, and 0 rated goods</li> </li> Examples for exempt goods are books, stamps, coins and bank notes which are sold as collectible items. </li> </li> eBay also does not collect VAT on food or similar products, but these may still be taxed on arrival in Norway by the Norwegian Customs authorities. </li> </li> Details can be found through the </a href="https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/vat/foreign/e-commerce-voec/low-value/about/">Norwegian Tax Authority</a></li> </ul> I purchased an item and paid VAT at checkout. When the package arrived, I was charged VAT again by customs / the shipping supplier. Can I get a refund? </ul> </li> Provide the item number and proof of

payment of the import VAT (for example payment receipt from customs)&lt;/li> &lt;/li>&lt;/ul>We will then review the case and refund the overpaid VAT&lt;/li> &lt;/li>&lt;/ul>eBay will only refund the eBay VAT amount paid at checkout, not additional customs charges&lt;/li> &lt;/ul> I purchased an exempt item and was charged VAT at checkout. Can I get a refund? &lt;/ul> &lt;/li>&lt;/ul>Provide the item number so we can review the case and refund the overpaid VAT&lt;/li> &lt;/li>&lt;/ul>There is a 14 day timeline for VAT refunds&lt;/li> &lt;/ul> I have cancelled my order and still havent been refunded the VAT &lt;/ul> &lt;/li>&lt;/ul>Provide the item number so we can review the case and refund the overpaid VAT&lt;/li> &lt;/li>&lt;/ul>There is a 14 day timeline for VAT refunds&lt;/li> &lt;/li>&lt;/ul>Teammates to escalate this case to the SWAT team&lt;/li> &lt;/ul>&lt;/h2>&lt;/h2>

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name="glossary"&&/a&& Collect & remit glossary &table border="1" cellpadding="2" cellspacing="0"&&tbody&&tr&&td&&Value Added Tax (VAT)&&td&&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. &/td&&tr&&td&&eBay VAT Compliance&/td&&td&&Specific to eBay, or other marketplace platform, eBay could be subject to two different categories of VAT: &ol&&li&&VAT on eBay revenue (e.g. fees from sellers)&/li&&li&&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)&/li&&/ol&&nbsp;&/td&&tr&&td&&Mini One-Stop Shop (MOSS)&/td&&td&&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 &/td&&tr&&td&&Electronically supplied services (ESS)&/td&&td&&An electronically supplied service is a service that is: &ul&&li&&delivered over the internet or an electronic network which is reliant on the internet or similar network for its provision&/li&&li&&heavily dependent on information technology for its supply. The offering could not exist without technology.&/li&&li&&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  
 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. Margin sellers may also leave the VAT rate blank. As eBay cannot apply a margin scheme, VAT needs to be collected on the full value of the item sold. If you indicate a VAT rate, this may lead to a reduction in the net amount you receive.

OSS (One Stop Shop) is an EU wide electronic portal which can be used to make VAT payments and declaration for all EU countries through one tax authority. It is optional, but if sellers do not use it and they exceed the 10k threshold, they will need to register in all EU countries where they deliver goods. eBay will 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 (i.e. they have a warehouse in the EU from where they ship goods with the EU). EU sellers should consult with their tax advisor to understand their VAT obligations after 1 July 2021 for their B2C e-commerce sales in the EU. For more information, you can consult the information published by the European Commission:

[https://ec.europa.eu/taxation\\_customs/new-oss-schemes\\_en](https://ec.europa.eu/taxation_customs/new-oss-schemes_en)

EORI (Economic Operators Registration and Identification) 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) is an EU wide electronic portal which can be used from 1 July 2021 to report VAT collected on imported goods up to EUR 150 in the EU. eBay will use this scheme to report VAT collected under the EU C&R obligations for goods up to EUR 150 located outside the EU shipped by both EU/non-EU sellers to buyers in the EU. For more information, you can consult the information published by the



[https://ec.europa.eu/taxation\\_customs/ioss\\_en](https://ec.europa.eu/taxation_customs/ioss_en)&gt;https://ec.europa.eu/taxation\_customs/ioss\_en&lt;/a&gt;&nbsp; &lt;/td&gt; &lt;/tr&gt; &lt;tr&gt; &lt;td&gt;Consignment&lt;/td&gt; &lt;td&gt; 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. &lt;/td&gt; &lt;/tr&gt; &lt;tr&gt; &lt;td&gt;Deemed reseller&lt;/td&gt; &lt;td&gt; From 1 July 2021, eBay is considered to be the supplier of goods in certain cases, which means that we collect VAT from consumers under the EU C&R obligations. The two cases where it applies are: &lt;ol&gt; &lt;li&gt;imported goods up to EUR 150 (seller location not important)&lt;/li&gt; &lt;li&gt;non-EU sellers who have their items located in the EU&lt;/li&gt; &lt;/ol&gt; The reseller rules apply only for VAT and not for anything else (e.g. product liability). In such cases, VAT law considers that eBay is purchasing the goods from the sellers and selling them onwards to the buyer (an intermediary). This means that the buyer will receive an invoice for their purchase from eBay which includes the VAT collected under the EU C&R obligations. Sellers should no longer issue an invoice to buyers. In addition, eBay issues a document to the seller to support the sale. The seller should not issue an invoice to eBay. &lt;/td&gt; &lt;/tr&gt; &lt;/tbody&gt; &lt;/table&gt; &nbsp; &lt;a name="AgentDesktopWorkflows"&gt;&lt;/a&gt;


Agent	Desktop	workflows	View	Order	Details	&lt;img alt="" src="https://cskb.qa.ebay.com/library/EBAY/1748_GUIDE/ViewOrderDetails.png"&gt;	&lt;ol&gt;
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&lt;li&gt;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



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.

- Refunds
- Cancelled Transactions

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.). No further action will be needed from the buyer or seller.

- 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 cancelled transactions, they will be able to see the full refund of item price + additional costs + VAT collected by eBay after up to 10 days. Customs costs or extra tax refunded will not be displayed as they are not collected by eBay.
- Double Payment Refunds

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.

- Should this occur, we will require the buyer to upload proof of double payment in order to refund the VAT collected by eBay.
- EEC and DE only: 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).


Teamates 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.

Teamates 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.

Note: The finer details of this process are listed in the [Instructions/Steps to Resolve](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1755&ViewLocale=en_US#refundingVAT) section below.

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 teamates and update our CSKB Guide accordingly.

[Shipping to EU - What sellers need to be aware of](#)

Seller should use eBay IOSS ID and VAT Paid provided in Buyer address in Order Details view to ship to EU on label 

[https://cskb.qa.ebay.com/library/EBAY/1755\\_GUIDE/shippingToEU\\_DetailedInfo.png](https://cskb.qa.ebay.com/library/EBAY/1755_GUIDE/shippingToEU_DetailedInfo.png)

Note for EU Sellers:

Sellers need to provide their own EORI ID to clear customs with their courier of choice

See here for more information

[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)

[EU\\_fr](#)

[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)

[EU\\_de](#)

[https://ec.europa.eu/taxation\\_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori\\_de](https://ec.europa.eu/taxation_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori_de)</a></li>  
</li>UK: </a>  
<https://www.gov.uk/eori></a>&nbsp;</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>  
</li>Print packing slip  </li> </ul>  
&nbsp; <a name="invoices"></a>Invoices </ul> </li>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.</li> </li>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</li>  
</li>Here is how a seller can check the invoice.   
</li> </li>This is an example of the invoice:   
</li> </ul> &nbsp; <a name="useCases"></a>Common collect & remit use  
cases Below are several common collect & remit use cases reflecting one of two scenarios:  
<ol> </li>Import (IOSS) Scenario </ul> </li>In this scenario the item is located  
outside of the EU and eBay has to sign up for the Import One Stop Shop (IOSS) to pay the VAT

collected on imports.</li> </ul> </li> </ul>Non-EU seller (OSS) Scenario </ul> </li>In this scenario the transaction is from a non-EU seller who has forward deployed items in the EU.</li> </ul>OSS again is the portal eBay signs up for to pay the collected VAT.</li> </ul> </li> </ol>   IOSS (Import) Buy it Now and No Seller VAT </ul> </li>Non-EU seller creating their Buy it Now listing NOT entering VAT and shipping to an EU address</li> </li>Example below: UK seller and selling to IE address (23% VAT)</li> </ul>   Buyer Experience </ul> </li>Search results page  </li> </li>View Item Details page  </li> </li>Shopping cart page  </li> </li>Checkout page  </li> </li>Order Confirmation page  </li> </li>Order confirmation email  </li> </li>Order Details  </li> </li>Tax Invoice  </ul> </li>Note: eBay is acting as deemed reseller as per Art14a of VAT Directive</li> </ul> </li> </ul>   Seller Experience </ul> </li>Seller

listed at 100 pounds  </li> </ul> IOSS (Import) Brexit UK to IE <ul> <li>In this situation, what if the item is over our threshold, we do not have C&R apply so we remove VAT in total, however when it hits customs at the border they will pay VAT <ul> <li>This only applies to purchases from the UK. Purchases from other non-EU locations that are out of scope for EU VAT collect & remit will not have VAT removed automatically by eBay.</li> </ul> </li> <li>So we remove VAT to make the sellers life easier so they dont pay SVAT now and Customs VAT later</li> <li>For the buyer, this is reflected at the Checkout page - Confirm and Pay  </li> <li>There wont be tax documents, OSS IDs, etc. since we didnt collect any VAT</li> </ul> OSS Scenario (IE to IE) Goods sold by a non-EU seller to EU buyers, where such goods are already within EU territory <ul> <li>In this section we go over an HK seller creating their Buy it Now listing NOT entering VAT and selling in IE (23% VAT there) to another IE buyer</li> </ul> Buyer Experience <ul> <li>Search BIN  </li> <li>View Item  </li> <ul> Seller Experience <ul> <li>Creating the Listing  </li> <li>Email Alert  </li> <ul> OSS Scenario SVAT IE to FR Goods sold by a non-EU seller to EU buyers, where such goods are already within EU territory <ul> <li>In this section we go over a foreign seller creating their Buy it Now listingentering VAT and selling from IE (23% VAT there) to a FR buyer where the VAT is 20%</li> </ul> Buyer Experience <ul> <li>Search page 

</li> </ul> Seller Experience </ul> </li>Creating listing 

</ul> </li>They entered 23% VAT and added it to the item price and shipping cost</li>

</ul> </li>Email Alert  

</li> </ul> <a name="IntraEUuseCase"></a>Intra EU USE case - items shipped from one EU country to another by an EU registered seller The Seller registration address is in EU, Buyer shipping address is in EU, Item Location is in EU Effective 1 July 2021, If the sellers intra-EU distance sales are above the threshold of EUR 10,000, they will have to charge VAT based on the delivery country either through: <ol> </li>A direct VAT registration for each Member State they are selling to, or</li> </li>Using the <a href="https://ec.europa.eu/taxation\_customs/business/vat/oss\_en">One Stop Shop (OSS)</a>.</li> </ol> From 1 April 2021, they are able to register for VAT in one Member State and declare and pay VAT due in other Member States using the <a href="https://ec.europa.eu/taxation\_customs/business/vat/oss\_en">One Stop Shop (OSS)</a>,. If seller's intra-EU sales remain below EUR 10,000, they can continue to declare and pay VAT to the EU countries in line with their existing VAT obligations. If they are uncertain about how the new rules apply to their business, they should consult your tax advisor. Sellers with Sole trader status (single person enterprise) should add 0% or leave the VAT field blank in their listings; where C&R applies eBay will apply VAT on top of the seller listing price. Note that under the new cross-border distance sales rules, even Sole traders may have VAT obligations in other countries so if the sellers sell more than 10,000 EUR in total goods cross border within the EU, they will be required to collect destination VAT on their goods. In these cases the seller should register for OSS and should check with their tax advisor on next steps. Sellers will be able to add their OSS number to <a href="https://www.ebay.com/spr/vat">this link</a> starting July 1st 2021   <a name="DecisionMaking"></a>Collect & remit decision making <a



[illegible]

width="16"> Yes eBay WILL Collect & Remit VAT.  No eBay WILL Collect & Remit VAT. </td> <td>Proceed to talking points for resolution.</td> </tr> <tr> <td>Step 3. Is the seller's registration address inside the EU? </td> <td> Yes eBay will NOT Collect & Remit VAT but customs may apply.  No eBay will NOT Collect & Remit VAT but customs may apply. </td> <td>Proceed to talking points for resolution.</td> </tr> </tbody> </table> <a name="northernIrelanddecisionMaking"></a>Northern Ireland decision making Assumption: Delivery address and buyer country are the same GB = England, Wales, Scotland UK = GB + Northern Ireland For any special cases that do not fall within the simplified decisional tree, please follow your normal escalation process <table border="1" cellpadding="1" cellspacing="1"> <tbody> <tr align="left" valign="top"> <td><a name="decideremove"></a>Evaluation steps </td> <td>Decision steps </td> <td>Expectations to clarify </td> </tr> <tr> <td>Step 1. Is the buyer located in Northern Ireland? </td> <td> Yes Proceed to Step 2  No There are no Collect & Remit implications in GB/EU </td> <td>N/A</td> </tr> <tr> <td>Step 2. Is the item located outside the EU / Northern Ireland / GB? </td> <td> Yes Proceed to Step 2  No There are no Collect & Remit implications in GB/EU </td> <td>N/A</td> </tr> </tbody> </table>

src="https://cskb.qa.ebay.com/library/EBAY/Images/quicklinks/plus25.PNG"

width="16">&nbsp;Yes IOSS Collect & Remit (up to EUR 150/GBP 135) will apply. &nbsp;No Determine the location of the item: <ul> <li>If the item is

located in the EU proceed to Step 3.</li> <li>If the item is located in Northern Ireland

proceed to Step 4.</li> <li>If the item is located in GB proceed to step 5.</li>

</ul> </td> </td> &nbsp;Yes eBay is the deemed reseller. Seller must transmit eBays IOSS no.

electronically to the carriers Documents to Expect: <ul> <li>Invoice from eBay to

buyer</li> <li>Document from eBay to seller</li> <li>NO seller invoice to either

eBay or buyer</li> </ul> &nbsp;No N/A </td> </tr> </tr> </td> Step 3. Is the seller an

EU seller? </td> </td> &nbsp;Yes Collect & Remit does not apply. &nbsp;No OSS Collect & Remit will apply for GB or Non-EU Sellers.

</td> </td> &nbsp;Yes VAT obligation stays with EU Sellers No invoices issued by eBay &nbsp;No eBay is the deemed reseller. Documents to expect: <ul>  
<li>Invoice from eBay to buyer</li> <li>Document from eBay to seller</li>  
<li>NO seller invoice to either eBay or buyer</li> </ul> </td> </tr> </tr>  
</td> Step 4. Is the seller an EU / GB / NI seller? </td> </td> &nbsp;Yes Collect & Remit does not apply. &nbsp;No OSS Collect & Remit will apply for Non-EU/GB Seller. </td>  
</td> &nbsp;Yes VAT obligation stays with EU / GB / NI Sellers No invoices issued by  
eBay &nbsp;No eBay is the deemed reseller. Documents to expect: <ul>  
<li>Invoice from eBay to buyer</li> <li>Document from eBay to seller</li>  
<li>NO seller invoice to either eBay or buyer</li> </ul> </td> </tr> </tr>  
</td> Step 5. Is the seller a GB / NI seller? </td> </td> &nbsp;Yes Collect & Remit does not apply. &nbsp;No Domestic GB Collect & Remit will apply for EU or non-EU  
sellers. </td> </td> &nbsp;Yes VAT obligation stays with GB / NI Sellers No invoices issued by eBay


 No eBay is the deemed reseller. Documents to expect:
 

- Invoice from eBay to buyer
- Document from eBay to seller
- NO seller invoice to either eBay or buyer

	<a href="#">GBdecisionMaking</a>
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GB collect & remit decision making Assumption: Delivery address and buyer country are the same GB = England, Wales, Scotland UK = GB + Northern Ireland For any special cases that do not fall within the simplified decisional tree, please follow your normal escalation process

<a href="#">decideremove</a>	Evaluation steps	Decision steps	Expectations to clarify
in GB?		Yes Proceed to Step 2	
No There are no Collect & Remit implications in GB/EU	N/A	Step 2. Is the item located outside GB?	
Yes Import GB Collect & Remit (up to GBP 135 consignment) will apply.		No Proceed to Step 3.	

name="enforement" src="https://cskb.qa.ebay.com/library/EBAY/Images/quicklinks/plus25.PNG" width="16">&nbsp;Yes eBay is the deemed reseller. Documents to Expect: <ul><li>Invoice from eBay to buyer</li> <li>Document from eBay to seller</li><li>NO seller invoice to either eBay or buyer</li></ul> &nbsp;No N/A </td> </tr> </tr> </td> Step 3. Is the seller a UK seller? </td> </td> &nbsp;Yes Collect & Remit does not apply. &nbsp;No Domestic GB Collect & Remit will apply for Non-UK sellers. </td> </td> &nbsp;Yes VAT obligation stays with EU Sellers No invoices issued by eBay &nbsp;No eBay is the deemed reseller. Documents to expect: <ul><li>Invoice from eBay to buyer</li> <li>Document from eBay to seller</li><li>NO seller invoice to either eBay or buyer</li></ul> </td> </tr> </tbody> </table>  <a name="EUdecisionMaking"></a>EU (except France/Monaco) collect & remit decision making Assumption: Delivery address and buyer country are the same For any special cases that do not fall within the simplified decisional tree, please follow your normal escalation process </table>

border="1" cellpadding="1" cellspacing="1"> <tbody> <tr align="left" valign="top">  
<td> <a name="decideremove"></a>Evaluation steps </td> <td> Decision  
steps </td> <td> Expectations to clarify </td> </tr> <tr> <td> Step 1. Is  
the buyer located in the EU (excluding France)&nbsp;or Northern Ireland? </td> <td>  
&nbsp;Yes Proceed to Step 2 &nbsp;No There are no Collect & Remit implications in the EU </td>  
<td>N/A</td> </tr> <tr> <td> Step 2. Is the item located outside the EU?  
</td> <td> &nbsp;Yes IOSS Collect & Remit (up to EUR 150 consignment) will apply.  
&nbsp;No Proceed to Step 3. </td> <td> &nbsp;Yes eBay is the deemed reseller. Seller must transmit eBays IOSS no.  
electronically to the carriers Documents to Expect: <ul> <li>Invoice from eBay to  
buyer</li> <li>Document from eBay to seller</li> <li>NO seller invoice to either  
eBay or buyer</li> </ul> &nbsp;No N/A </td> </tr> <tr> <td> Step 3. Is the seller an  
EU or NI seller? </td> <td> &nbsp;Yes Collect & Remit does not apply. <img alt="" height="16"

name="enforement"

src="https://cskb.qa.ebay.com/library/EBAY/Images/1000%20-%203000/1296/iconNotAllowed\_25x25.gif" width="16"&#x2013;No OSS Collect & Remit will apply for Non-EU sellers. &#x2013;

&#x2013; &#x2013; &#x2013; alt="" height="16" name="enforement"

src="https://cskb.qa.ebay.com/library/EBAY/Images/quicklinks/plus25.PNG"

width="16"&#x2013;Yes VAT obligation stays with EU &#x2013; NI Sellers Seller must assess on his own if the EUR 10k threshold is exceeded No invoices issued by eBay &#x2013; alt="" height="16" name="enforement"

src="https://cskb.qa.ebay.com/library/EBAY/Images/1000%20-%203000/1296/iconNotAllowed\_25x25.gif" width="16"&#x2013;No eBay is the deemed reseller. Documents to expect: &#x2013;

&#x2013; &#x2013; Invoice from eBay to buyer&#x2013; &#x2013; Document from eBay to seller&#x2013; &#x2013;

&#x2013; NO seller invoice to either eBay or buyer&#x2013; &#x2013; &#x2013; &#x2013;

&#x2013; &#x2013; &#x2013; alt=""

src="https://cskb.qa.ebay.com/library/EBAY/1755\_GUIDE/EU\_DecisionTree2.jpg"&#x2013; &#x2013; a

name="FRdecisionMaking"&#x2013; &#x2013; France/Monaco collect & remit decision making

Assumption: Delivery address and buyer country are the same France = Mainland/Metropolitan France + Corsica Monaco = the principality of Monaco, which is part of the French Customs Union.

For any special cases that do not fall within the simplified decisional tree, please follow your normal escalation process &#x2013; &#x2013; &#x2013; &#x2013;

align="left" valign="top"&#x2013; &#x2013; &#x2013; a name="decideremove"&#x2013; &#x2013; Evaluation steps

&#x2013; &#x2013; Decision steps &#x2013; &#x2013; Expectations to clarify &#x2013; &#x2013;

&#x2013; &#x2013; Step 1. Is the buyer located in France or Monaco? &#x2013; &#x2013; &#x2013; alt="" height="16" name="enforement"

src="https://cskb.qa.ebay.com/library/EBAY/Images/quicklinks/plus25.PNG"

width="16"&#x2013;Yes Proceed to Step 2 &#x2013; alt="" height="16" name="enforement"

src="https://cskb.qa.ebay.com/library/EBAY/Images/1000%20-%203000/1296/iconNotAllowed\_25x25.gif" width="16"&#x2013;No



5.gif" width="16">&nbsp;No There are no Collect & Remit implications for FR import VAT  
</td> <td>N/A</td> </tr> <tr> <td> Step 2. Is the item located outside  
the EU? </td> <td> &nbsp;Yes Proceed to Step 2a &nbsp;No Proceed to Step 3 </td> <td>N/A</td> </tr>  
<tr> <td> Step 2a Is the item value below or equal to 150 EUR? </td> <td>  
&nbsp;Yes IOSS Collect & Remit will apply. &nbsp;No FR Import VAT Collect and Remit will apply </td> <td>  
&nbsp;Yes eBay is the deemed reseller. Seller must transmit eBay's IOSS no.  
electronically to the carriers Documents to Expect: <ul> <li>Invoice from eBay to  
buyer</li> <li>Document from eBay to seller</li> <li>NO seller invoice to either  
eBay or buyer</li> </ul> &nbsp;No eBay is NOT the deemed reseller. Invoice will be issued by seller and  
should reflect the seller's details along with reference that eBay will report FR import VAT, and  
showing eBay's FR VAT ID </td> </tr> <tr> <td> Step 3. Is the seller an EU or NI  
seller? </td> <td> &nbsp;Yes Collect & Remit does not apply. &nbsp;No OSS Collect & Remit will apply for Non-EU sellers. </td><td>&nbsp;Yes VAT obligation stays with EU & NI Sellers Seller must assess on his own if the EUR 10k threshold is exceeded No invoices issued by eBay &nbsp;No eBay is the deemed reseller. Documents to expect: <ul><li>Invoice from eBay to buyer</li><li>Document from eBay to seller</li><li>NO seller invoice to either eBay or buyer</li></ul></td></tr></tbody></table>

</h2><h2>GUIDE.INSTRUCTIONSSTEPS\_TO\_RESOLVE Invoices How to download the invoice for transactions under collect and remit <ul><li>Sellers who are not using seller hub can download reports by simply navigating to:</li><li>Home > My eBay > My Account > Seller Account > Account Activity and scroll down to download the report.</li><li>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.  </li></ul> Where sellers can get the information to properly ship the parcel &nbsp; <ul><li>Seller can get the information to properly ship the parcel in the Shipping address in the order detail  </li>

<li>Seller can print the pro-forma invoice needed to complete the documentation to ship the parcel following these steps:   </li> </ul>

  <a name="refundingVAT"></a>Refunding VAT </ul> <li>In case of a full refund from the seller due to a canceled transaction or claims: </ul> <li>VAT will be refunded automatically by eBay in 24 to 42 hours.</li> <li>Buyers do not need to open a request using the uploader link.</li> <li>Please educate the buyer in waiting for their refund.</li> </ul> </li> <li>Before educating the buyer on how to request a refund, please make sure to do the following: </ul> <li>Check that the item was delivered to the buyer.</li> <li>Check that there are no open claims on the item.</li> <li>Educate the buyer to wait for item delivery/claim closure before being eligible to request a refund.</li> </ul> </li> <li>Buyers registered on EU sites will be able to find the link to the uploader in the Help Hub or Help Pages. </ul> <li>For EU unsited buyers registered on eBay.com, please, provide the link below for the buyer to submit their refund request:<br> <a href="https://ocswf.ebay.com/mudcwf?deptName=CollectRemitRefund">https://ocswf.ebay.com/mudcwf?deptName=CollectRemitRefund</a> </li> </ul> </li> </ul>

Exempted item / wrong category </ul> <li>Sometimes due to a mistake on the part of eBay or the seller, the system will apply the wrong VAT rate to an item.</li> <li>Please be aware that VAT rate is category related. For more info on which categories are exempted from VAT, please check here: </ul> <li><a href="https://ec.europa.eu/taxation\_customs/tedb/vatSearchForm.html">https://ec.europa.eu/taxation\_customs/tedb/vatSearchForm.html</a> </li> <li><a href="https://ec.europa.eu/taxation\_customs/system/files/2020-10/vat\_rates\_en.pdf">https://ec.europa.eu/taxation\_customs/system/files/2020-10/vat\_rates\_en.pdf</a>   </li>

</ul> </li> <li>Check that the item was part of EU VAT collect & remit and then

educate the buyer in requesting the refund by using the uploader link.</li> </ul> <a name="exemptedTerritories"></a>Exempted territories <ul> <li>Some EU territories are exempted from EU VAT collect & remit.</li> <li>Please first check if the shipping address matches one of the exempted locations before educating the buyer in requesting the refund by using the uploader link.</li> </ul> <a name="exemptedTerritories"></a>Exempted locations: <table border="1" cellpadding="1" cellspacing="1"> <tbody> <tr align="left" valign="top"> <td> Countries </td> <td> List of excluded territories of EU countries which are hence considered non-EU </td> <td colspan="2"> Postal Codes </td> </tr> <tr> <td rowspan="2"> valign="top"> Germany </td> <td> Island of Helgoland </td> <td> 27498 </td> <td> </td> </tr> <tr> <td> Territory of Büsingen </td> <td> D-78266, CH-8238 </td> <td> </td> </tr> <tr> <td rowspan="3"> valign="top"> Spain </td> <td> Ceuta </td> <td> 51001 - 51005, 51070, 51071, 51080 </td> <td> </td> </tr> <tr> <td> Melilla </td> <td> 5200052006, 52070, 52071, 52080 </td> <td> </td> </tr> <tr> <td> Canary Islands </td> <td> 35000-35999, 355XX, 356XX, 38000-38999 </td> <td> \*XX = two digits </td> </tr> <tr> <td rowspan="7"> valign="top"> France </td> <td> Guadeloupe </td> <td> 97100 </td> <td> </td> </tr> <tr> <td> French Guiana </td> <td> 97300-97399 </td> <td> </td> </tr> <tr> <td> Martinique </td> <td> 97200-97290 </td> <td> </td> </tr> <tr> <td> Réunion </td> <td> 97400-97409, 97461-97806, 97821, 97831-97839, 97861-97868 </td> <td> </td> </tr> <tr> <td> Mayotte </td> <td> 97600-97680 </td> <td> </td> </tr> <tr> <td> Saint-Martin </td> <td> 97150 </td> <td> </td> </tr> <tr> <td> Saint-Barthélemy </td> <td> 97133 </td> <td> </td> </tr>

Italy	23030	Campione d'Italia	22060	Italian waters of Lake Lugano	21050, 22010, 22018	*The post codes of Italian waters of Lake Lugano are those of the places on the lake in in Italy such as: Oria Valsolda, San Mamete, Porlezza, Brusimpiano, Porto Ceresio
San Marino	47890					
Vatican City	120					
Greece		(Mount Athos)				
	63086					
Denmark		territory of Greenland				
	3900-3992					
the Faroe Islands	100 - 970					
Finland		Åland islands				
	22100 - 22160, 22120 - 22630, 22710 - 22820					
Netherlands		NL Antilles				
		Has no postal or zip codes				
		Aruba				
		Has no postal or zip codes				
		Curacao Islands				
Sint Maarten						
	1744					
		Has no postal or zip codes				
Saba						
		Has no postal or zip codes				
Sint Eustatius						
		Has no postal or zip codes				

Exempted buyers

- Business buyers are exempted from EU VAT C&R. Please, check in AD if the

buyer is also registered on ebay as a professional seller with a valid VAT on file and then educate the buyer in requesting the refund by using the uploader link.</li> <li>In case the buyer is a professional seller but not registered as such in eBay educate them on how to do so.</li> </ul> Buyer had to pay VAT to Customs/Couriers after they paid it to eBay </ul> <li>Sometimes, due to mistakes, Customs/Couriers may ask buyers to pay VAT again even if it was already collected by eBay.</li> <li>Please, verify that the item was part of EU VAT collect & remit and then educate the buyer in requesting the refund by using the uploader link (educate the buyer to upload the proof of payment). Please, clarify to the buyer that we will be able to refund just the VAT (not other customs costs).</li> </ul>

## <h2>GUIDE.SUMMARY </h2>

[en\\_US#EUdecisionMaking">EU collect & remit decision making</a></li></ul></a>](#)

[href="https://cskb.qa.ebay.com/cskbapp/art?page\\_content&id=GUIDE1755&ViewLocale=en\\_US#FRdecisionMaking">France/Monaco collect & remit decision making</a></li></ul></a>](#)

[href="https://cskb.qa.ebay.com/cskbapp/art?page\\_content&id=GUIDE1755&ViewLocale=en\\_US#glossary">Collect & remit glossary</a></li></ul></a>](#)

[href="https://cskb.qa.ebay.com/cskbapp/art?page\\_content&id=GUIDE1755&ViewLocale=en\\_US#refunds">Refunds \(Detailed Information\)</a></li></ul></a>](#)

[href="https://cskb.qa.ebay.com/cskbapp/art?page\\_content&id=GUIDE1755&ViewLocale=en\\_US#refundingVAT">Refunding VAT \(Instructions/Steps to Resolve\)</a></li></ul></a>](#)

[href="https://cskb.qa.ebay.com/cskbapp/art?page\\_content&id=GUIDE1755&ViewLocale=en\\_US#exemptedTerritories">Exempted territories</a></li></ul></a>](#)

[What](#)  
[From 1 July 2021, the EU introduced a number of significant changes to how VAT is collected on i\) imports into the EU, ii\) supplies within the EU by non-EU sellers and iii\) cross border supplies within the EU by EU sellers.</li></ul>](#)  
eBay needs to collect EU VAT based on the delivery country where the buyer is a consumer (no VAT ID on their account) ordering goods for delivery to an EU (incl. Northern Ireland) address AND  
The goods are imported into the EU and have a value up to EUR 150 (£135 for Northern Ireland) OR  
The seller is a non-EU seller but the goods are shipped from within the EU (all values).  
When eBay collects VAT it will apply on the full value of the order, including shipping.  
If the buyer is an EU VAT registered business and provides a valid EU VAT registration number, eBay will not collect VAT.  
If the purchase is an imported good, then the buyer will need to pay import VAT to receive the goods. This import VAT will be payable to the carrier, or to the local Customs

authorities.</li> </li>If the goods are already in the EU, 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.</li> </ul> </li> </li>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 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>Where required, eBay will calculate VAT automatically, at the appropriate rate based on the delivery address.</li> </li>All prices will be displayed inclusive of VAT. Where eBay is responsible for collecting VAT, this amount will also be shown separately on the buyer's invoice and in the order details.</li> </ul> </li> </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 supporting 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 EU still need to ensure they comply with EU VAT rules. eBay does not take over their obligations. We do recommend sellers to talk to their tax advisor or accountant on their obligations.</li> </ul> </li> </li>The current distance selling thresholds for intra-EU cross-border supplies will be removed, and replaced with a single pan-EU threshold of EUR 10,000.</li> </li>EU sellers with an annual turnover of more than EUR 10,000 for their complete intra-EU cross-border supplies will have to charge the VAT of the EU country of delivery.</li> </li>Sellers will need to report VAT using either a local VAT registration or a One Stop Shop (OSS) return.</li> </li>eBay will not perform any tax calculation for intra-EU



sellers.</li> </li>eBay will ask sellers to validate that they have an OSS registration, as part of our seller due diligence. However, this does not mean eBay will calculate VAT for sellers.</li></ul> When </ul> </li>As of July 1st 2021: EU will implement a collect & remit model</li> </ul> Who </ul> </li>EU Consumer Buyers</li>with a shipping address located in the EU</li>- 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 the responsible tax authorities via the simplified One Stop Shop</li>VAT reporting portal</li></li> </li>EU Sellers - EU sellers shipping goods from outside the EU (i.e. warehouse in UK) to EU buyers will be impacted as their buyers may be charged VAT on checkout.</li> </li>Non-EU Sellers - Non-EU sellers shipping into the EU or who have warehouses located in the EU will be impacted as their buyers may be charged VAT on checkout.</li> </ul> How </ul> </li>eBay Products Affected: </ul> </li>Cart</li> </li>Checkout</li> </li>Order Details (Seller/Buyer)</li> </li>Tax invoices for buyers</li> </li>Shipping flows</li> </li>Order related Emails</li> </li>Payment Setup</li> </li>View Item</li> </li>Cancel & Return Flows</li> </ul> </li> </li>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 suggest the seller contact their tax advisor for questions on their VAT obligations.</li> </ul> </h2>