

Taxes and import charges

When you sell on eBay, you're responsible for complying with all applicable tax laws. If you're selling to buyers outside the US, you should inform them about the potential import charges they'll need to pay when they receive their item.

eBay has changed the way taxes are collected and remitted.

[Learn more about the changes](https://pages.ebay.com/seller-center/service-and-payments/tax-information.html#internet-sale-tax-in-the-u-s) - opens in new window or tab

When you list your item you need to indicate that you charge sales tax in the listing form. It's up to you to pay applicable taxes on eBay sales.

Are you a buyer looking for information about tax? Read our article about [paying tax on your eBay purchases](https://www.ebay.com/help/buying/paying-items/paying-tax-ebay-purchases?id=4771)

[Sellers' tax responsibilities](#)

You are responsible for paying all fees and taxes associated with using eBay as an eBay seller. For more information on eBay's tax policy and your obligations, see our [Tax policy](https://www.ebay.com/help/policies/selling-policies/tax-policy?id=4348) and [User Agreement](#)

[User Agreement](https://www.ebay.com/help/policies/member-behaviour-policies/user-agreement?id=4259)

Your tax-related responsibilities may include:

- Paying sales tax on eBay sales
- Paying income tax on eBay sales
- Informing overseas buyers about import charges

The

<https://www.ebayinc.com/stories/news/supreme-court-decision-in-south-dakota-v-wayfair/> Supreme Court ruled in favor of South Dakota - opens in new window or tab; in June 2018, which removed the requirement that certain retailers have a physical presence in a state in order for that state to impose sales tax obligations on retailers. Regardless of where you're physically located, if you do business in certain states, those states may require you to collect applicable taxes on your transactions. For more information on these new tax requirements, we recommend that you consult with your tax advisor.

Charging sales tax on eBay sales

If you're required to charge sales tax, you can set up a tax table and apply it to your listings. We'll then add the tax to the buyer's total at checkout. You're responsible for paying the sales tax to the appropriate authority. Contact a tax professional to determine whether you need to charge sales tax on your eBay sales, or if you have questions about any other taxes. We can't provide tax advice or guarantee that our sales tax features meet all tax requirements.

Setting up a tax table

You can specify a sales tax rate for each US state in which you're required to charge sales tax. You can also charge tax on shipping and handling, if it's required by law. Buyers see your tax rates on the listing page. Once they confirm their shipping address at checkout, we automatically calculate the sales tax amount and add it to their order total.

Here's how to set up your tax table:

- Go to the [Sales Tax table page](https://www.ebay.com/uas/sales-tax) - opens in new window or tab.
- Fill in the sales tax rate for any state where you want to charge sales tax. If you're also required to tax shipping and handling in that state, select the ☐ Also charge sales tax on S&H check box.
- Select Save.

Important things to keep in mind when setting up a tax table:

- When you list your item you need to indicate that you charge sales tax in the listing form and associate your tax table with the listing.
- Changes that you make to your tax table won't be reflected in your live listings. You will need to revise any current active

listings in order for your tax table changes to apply to those listings. Listing created after you have saved your tax table changes will reflect your tax table updates.

- Once you've created your tax table, you need to specify in your listing that you are charging sales tax. Here's how:
- On the listing form, check the box beside Charge sales tax according to the sales tax table.
- You can open and make changes to your tax table by selecting View sales tax table.
- Complete your listing and select Preview listing or Save and continue later.

eBay sales tax collection

Based on applicable tax laws, eBay will calculate, collect, and remit sales tax on behalf of sellers for items shipped to customers in the following states and territories:

States and territories	Effective date	Additional information
Alabama	July 1, 2019	https://revenue.alabama.gov/sales-use/simplified-sellers-use-tax-ssut/

[Alabama Department of Revenue](https://revenue.alabama.gov/sales-use/simplified-sellers-use-tax-ssut/) - opens in new window or tab

The State of Alabama has a program for simplified sellers use tax (SSUT) under Statute § 40-23-192. eBay has collected simplified sellers use tax on taxable transactions delivered into Alabama and the tax of flat eight percent (8%) will be remitted on the customer's behalf to the Alabama Department of Revenue.

eBay Inc. – SSUT Account Number: SSU-R010250382

https://ir.ebaystatic.com/pictures/HelpHub/Tax/AL_Marketplace_Facilitator_Notice_to_Sellers.pdf - opens in new window or tab

Alaska	November 1, 2021	https://arsstc.org/about/code/
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[Alaska Remote Seller Sales Tax Commission](https://arsstc.org/about/code/) - opens in new window or tab

Alaska does not impose a state level sales tax, however eBay is required to collect sales taxes in certain [Alaska local jurisdictions](#alaska) that have adopted the Alaska Remote Seller Sales Tax Commission Uniform Code.

eBay Inc. – ARSSTC Account Number: 005414

Arizona	October 1, 2019	
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[eBay Inc. – SUT Account Number: 21332954Arizona Marketplace Facilitator Certificate - opens in new window or tab](https://azdor.gov/news-events-notices/news/new-tpt-law-remote-sellers-and-marketplace-facilitators-starting-october-1)ArkansasJuly 1, 2019Arkansas Department of Finance and Administration - opens in new window or tabeBay Inc. – SUT Account Number: 64768212-SLSArkansas Marketplace Facilitator Certificate - opens in new window or tabCaliforniaOctober 1, 2019Please contact the California Department of Tax and Fee Administration - opens in new window or tab for further information.eBay Inc. – SUT Account Number: 240-487552California Marketplace Facilitator Certificate - opens in new window or tabColoradoOctober 1, 2019Colorado Department of Revenue - opens in new window or tabeBay Inc. – SUT Account Number: 35517889-0003Colorado Marketplace Facilitator Certificate - opens in new window or tabEffective 2020, eBay is required to collect sales taxes in certain home rule cities in Colorado.ConnecticutApril 1, 2019Connecticut Department of Revenue Services - opens in new window or

tab;eBay Inc. is registered with DRS to collect Connecticut sales tax and will collect sales tax on all taxable Connecticut sales facilitated on our site.eBay Inc. – SUT Account Number: 49226624-001Connecticut Marketplace Facilitator Certificate - opens in new window or tab;District of ColumbiaMay 1, 2019District of Columbia Office of Tax and Revenue - opens in new window or tab;eBay Inc. – SUT Account Number: 00006-74381District of Columbia Marketplace Facilitator Certificate - opens in new window or tab;FloridaJuly 1, 2021Florida Department of Revenue - opens in new window or tab;eBay Inc. – SUT Account Number: 23-8017334517-4Florida Marketplace Facilitator Certificate - opens in new window or tab;GeorgiaApril 1, 2020Effective April 1, 2020 the Georgia Department of Revenue has enacted Marketplace Facilitator Legislation. eBay, Inc. is required to collect sales tax from Georgia buyers on behalf of sellers for items shipped to Georgia, unless there is a valid exemption. Please contact the Georgia Department of Revenue - opens in new window or tab for additional information.eBay Inc. – SUT Account Number: 175-978636Georgia Marketplace Facilitator Certificate - opens in new window or tab;HawaiiJanuary 1, 2020Please contact the Hawaii Department of Taxation - opens in new window or tab for further

information. City and County of Honolulu Bicycle Registration Fee All bicycles in the City and County of Honolulu with 20" or larger wheels are required to be registered. There is a one-time registration fee of \$15, and a fee of \$5 when transferring ownership of a bicycle. eBay is not collecting bicycle registration fees on behalf of sellers. Buyers should register their bicycles at the main bicycle registration station or by mail, administered by the Department of Customer Services (CSD). See the

[City and County of Honolulu website - opens in new window or tab](#); for additional guidance on bicycle registration. eBay Inc. – General Excise Tax Account Number: GE-014-617-9072-01

https://ir.ebaystatic.com/pictures/OCS_SelfService/Marketplace_exemption_certificate_12-11-2020.pdf [Hawaii Marketplace Facilitator Certificate - opens in new window or tab](#); Idaho June 1, 2019 <https://tax.idaho.gov/i-1171.cfm> [Idaho State Tax Commission - opens in new window or tab](#); eBay Inc. – SUT Account Number: 005240912

https://ir.ebaystatic.com/pictures/HelpHub/Tax/ID_Marketplace_Facilitator_Notice_to_Sellers.pdf [Idaho Marketplace Facilitator Certificate - opens in new window or tab](#); Illinois January 1, 2020 <https://www2.illinois.gov/rev/Pages/default.aspx> [Illinois Department of Revenue - opens in new window or tab](#); eBay Inc. – SUT Account Number: 43459821

https://ir.ebaystatic.com/pictures/HelpHub/Tax/IL_Marketplace_Facilitator_Notice_to_Sellers_CRT-63.pdf [Illinois Marketplace Facilitator Certificate - opens in new window or tab](#); Indiana July 1, 2019 Please contact the <https://www.in.gov/dor/6744.htm> [Indiana Department of Revenue - opens in new window or tab](#); for further information. eBay Inc. – Taxpayer Identification Number: 0007268262

2020.pdf" target="_blank">Indiana Marketplace Facilitator Certificate - opens in new window or
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– SUT Account Number: 100000497<a
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2020.pdf" target="_blank">lowa Marketplace Facilitator Certificate - opens in new window or
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href="http://kslegislature.org/li/b2021_22/measures/documents/hb2395_00_0000.pdf"
target="_blank">Kansas Department of Revenue - opens in new window or tabeBay Inc.
– SUT Account Number: 005-770430924F-01<a
href="https://ir.ebaystatic.com/pictures/HelpHub/Tax/KS_Marketplace_Facilitator_Notice_to_Sellers.
pdf" target="_blank">Kansas Marketplace Facilitator Certificate - opens in new window or
tabKentuckyJuly 1, 2019<a
href="https://revenue.ky.gov/News/PublishingImages/Pages/2019-Kentucky-Tax-Changes/2019%20
Kentucky%20Tax%20ChangesV3.pdf" target="_blank">Kentucky Department of Revenue -
opens in new window or tabeBay Inc. – SUT Account Number: 000825300<a
href="https://ir.ebaystatic.com/pictures/OCS_SelfService/Marketplace_exemption_certificate_12-11-
2020.pdf" target="_blank">Kentucky Marketplace Facilitator Certificate - opens in new window or
tabLouisianaJuly 1, 2020<a href="https://legiscan.com/LA/text/SB138/2020"
target="_blank">Louisiana Department of Revenue - opens in new window or tabeBay
Inc. – SUT Account Number: 000000958<a
href="https://ir.ebaystatic.com/pictures/OCS_SelfService/Marketplace_exemption_certificate_12-11-
2020.pdf" target="_blank">Louisiana Marketplace Facilitator Certificate - opens in new window or
tabMaineOctober 1, 2019Please contact the <a
href="https://www.maine.gov/revenue/faq/marketplace#:~:text=Back%20to%20top-,ls%20a%20mar
ketplace%20facilitator%20required%20to%20register%20for%20sales%20tax,Maine%20sales%20a

nd%20use%20tax." target="_blank">Maine Revenue Services - opens in new window or
tab for further information.eBay Inc. – SUT Account Number: 1202374<a
href="https://ir.ebaystatic.com/pictures/HelpHub/Tax/ME_Marketplace_Facilitator_Notice_to_Sellers.
pdf" target="_blank">Maine Marketplace Facilitator Certificate - opens in new window or
tabMarylandOctober 1, 2019Please contact the <a
href="https://marylandtaxes.gov/forms/Tax_Publications/Tax_Alerts/SUT_Tax_Alert_Sept2019.pdf"
target="_blank">Comptroller of Maryland - opens in new window or tab for further
information.eBay Inc. – SUT Account Number: 09754229<a
href="https://ir.ebaystatic.com/pictures/OCS_SelfService/Marketplace_exemption_certificate_12-11-
2020.pdf" target="_blank">Maryland Marketplace Facilitator Certificate - opens in new window or
tabMassachusettsOctober 1, 2019Please contact the <a
href="https://www.mass.gov/regulations/830-CMR-64h19-remote-retailers-and-marketplace-facilitato
rs" target="_blank">Massachusetts Department of Revenue - opens in new window or
tab for further information.eBay Inc. – SUT Account Number:
SLS-11172565-006<a href="https://ir.ebaystatic.com/pictures/HelpHub/Tax/MA_Form_ST-16.pdf"
target="_blank">Massachusetts Marketplace Facilitator Certificate - opens in new window or
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href="https://www.michigan.gov/documents/taxes/Marketplace_and_nexus_notice_HBs_4540_to_4
543_674741_7.pdf" target="_blank">Michigan Department of Treasury - opens in new window or
tabeBay Inc. – SUT Account Number: 770430924<a
href="https://ir.ebaystatic.com/pictures/OCS_SelfService/Marketplace_exemption_certificate_12-11-
2020.pdf" target="_blank">Michigan Marketplace Facilitator Certificate - opens in new window or
tabMinnesotaJanuary 1, 2019<a
href="https://www.revenue.state.mn.us/sales-tax-marketplace-providers"
target="_blank">Minnesota Department of Revenue - opens in new window or
tabEffective October 1, 2019 there is no longer a small seller exception for Minnesota and

eBay is required to collect sales tax on all sales.eBay Inc. – SUT Account Number: 4536355Minnesota Marketplace Facilitator Certificate - opens in new window or tabMississippiJuly 1, 2020Mississippi Department of Revenue - opens in new window or tabeBay Inc. – SUT Account Number: 1416-3462Mississippi Marketplace Facilitator Certificate - opens in new window or tabMissouriJanuary 1, 2023Missouri Department of Revenue - opens in new window or tabeBay Inc. – Taxpayer Identification Number: 17173086Missouri Marketplace Facilitator Certificate - opens in new window or tabNebraskaMay 1, 2019Nebraska Department of Revenue - opens in new window or tabeBay Inc. – SUT Account Number: 009117121Nebraska Marketplace Facilitator Certificate - opens in new window or tabNevadaOctober 1, 2019Please contact the Nevada Department of Taxation - opens in new window or tab for further information.eBay Inc. – Taxpayer Identification Number: 1000-368467-003<a

[>](https://ir.ebaystatic.com/pictures/HelpHub/Tax/NV_Marketplace_Facilitator_Notice_to_Sellers.pdf)Nevada Marketplace Facilitator Certificate - opens in new window or tab
New JerseyMay 1, 2019New Jersey Department of Taxation - opens in new window or tab
eBay Inc. – Taxpayer Identification Number: 770430924000New Jersey Marketplace Facilitator Certificate - opens in new window or tab
New MexicoJuly 1, 2019Please contact the New Mexico Taxation and Revenue Department - opens in new window or tab for further information.eBay Inc. – NM CRS # 03-504830-00-1New Mexico Marketplace Facilitator Certificate - opens in new window or tab
New YorkJune 1, 2019New York Department of Taxation and Finance - opens in new window or tab
eBay Inc. is a registered New York State sales tax vendor and will collect sales tax on all taxable sales of tangible personal property that it facilitates for delivery to a New York State address.eBay Inc. – SUT Account Number: 770430924New York Marketplace Facilitator Certificate - opens in new window or tab
North CarolinaFebruary 1, 2020Please contact the North Carolina Department of Revenue - opens in new window or tab for further information.eBay Inc. – SUT Account Number: 601266082<a

https://ir.ebaystatic.com/pictures/OCS_SelfService/Marketplace_exemption_certificate_12-11-2020.pdf target="_blank">North Carolina Marketplace Facilitator Certificate - opens in new window or tabNorth DakotaOctober 1, 2019Please contact the North Dakota Office of State Tax Commissioner - opens in new window or tab for further information.eBay Inc. – SUT Account Number: 349805 00North Dakota Marketplace Facilitator Certificate - opens in new window or tabOhioSeptember 1, 2019Please contact the Ohio Department of Taxation for further information.eBay Inc. – SUT Account Number: 99117778Ohio Marketplace Facilitator Certificate - opens in new window or tabOklahomaJuly 1, 2019Oklahoma Tax Commission - opens in new window or tabeBay Inc. – Taxpayer Identification Number: SVU-10098024-05Oklahoma Marketplace Facilitator Certificate - opens in new window or tabPennsylvaniaJuly 1, 2019Pennsylvania Department of Revenue - opens in new window or tabeBay Inc. – SUT Account Number: 67652786Pennsylvania Marketplace Facilitator Certificate - opens in new

window or tabPuerto RicoJanuary 1, 2021Puerto Rico Department of Treasury - opens in new window or tabPuerto Rico Marketplace Facilitator Certificate - opens in new window or tabRhode IslandJuly 1, 2019Rhode Island Division of Taxation - opens in new window or tabeBay Inc. – Taxpayer Identification Number: 2-1064-9497Rhode Island Marketplace Facilitator Certificate - opens in new window or tabSouth CarolinaOctober 1, 2019South Carolina Department of Revenue - opens in new window or tabeBay Inc. – SUT Account Number: 116833329South Carolina Marketplace Facilitator Certificate - opens in new window or tabSouth DakotaJuly 1, 2019South Carolina Department of Revenue - opens in new window or tabeBay Inc. – SUT Account Number: 1034-5712-STSouth Dakota Marketplace Facilitator Certificate - opens in new window or tabTennesseeOctober 1, 2020Tennessee Department of Revenue - opens in new window or tabeBay

Inc. ‐ SUT Account Number: 1001737550-SLCTennessee Marketplace Facilitator Certificate - opens in new window or tabTexasOctober 1, 2019Please contact the Texas Comptroller of Public Accounts - opens in new window or tab for further information.eBay Inc. ‐ SUT Account Number: 3-20719-3415-5Texas Marketplace Facilitator Certificate - opens in new window or tabUtahOctober 1, 2019Please contact the Utah State Tax Commission - opens in new window or tab for further information.eBay Inc. ‐ SUT Account Number: 11891809-010-STCUtah Marketplace Facilitator Certificate - opens in new window or tabVermontJuly 1, 2019Vermont Department of Taxes - opens in new window or tabeBay Inc. ‐ SUT Account Number: 770430924000Vermont Marketplace Facilitator Certificate - opens in new window or tabVirginiaJuly 1, 2019Virginia Department of Taxation - opens in new window or tabeBay Inc. ‐ SUT Account Number: 10-770430924F-001<a

[>Virginia Marketplace Facilitator Certificate - opens in new window or tabWashingtonJanuary 1, 2019Washington Department of Revenue - opens in new window or tabeBay Inc. – UBI: 601-960-769Washington Marketplace Facilitator Certificate - opens in new window or tabWest VirginiaJuly 1, 2019West Virginia State Tax Department - opens in new window or tabeBay Inc. – SUT Account Number: 2379-4588West Virginia Marketplace Facilitator Certificate - opens in new window or tabWisconsinJanuary 1, 2020Wisconsin Department of Revenue - opens in new window or tabeBay Inc. – SUT Account Number: 4561020032549Wisconsin Marketplace Facilitator Certificate - opens in new window or tabWyomingJuly 1, 2019Wyoming Department of Revenue - opens in new window or tabeBay Inc. – SUT Account Number: 24035547Wyoming Marketplace Facilitator Certificate - opens in new window or tab</tbody></h3>Alaska local](https://ir.ebaystatic.com/pictures/OCS_SelfService/Marketplace_exemption_certificate_12-11-2020.pdf)

jurisdictions</h3>Alaska does not impose a state level sales tax, however eBay is required to collect sales taxes in certain Alaska local jurisdictions that have adopted the Alaska Remote Seller Sales Tax Commission Uniform Code.

Additional information about the member jurisdictions.</tbody>

City & Borough of HainesCity of KetchikanCity of ShungnakCity & Borough of JuneauCity of KodiakCity of SkagwayCity

& Borough of SitkaCity of KotzebueCity of SoldotnaCity & Borough of WrangellCity of Mountain VillageCity of Tenakee SpringsCity & Borough of YakutatCity of NenanaCity of

Thorne BayCity of AdakCity of NomeCity of TogiakCity of AleknagikCity of North PoleCity of Toksook BayCity of AniakCity of Old HarborCity of UnalakleetCity of BethelCity of OuzinkieCity of

UnalaskaCity of CordovaCity of PalmerCity of WasillaCity of CraigCity of PelicanCity of White MountainCity of DillinghamCity of QuinhagakExcursion InletCity of GalenaCity of Saint PaulKenai

Peninsula BoroughCity of GustavusCity of SaxmanKetchikan Gateway BoroughCity of HomerCity of SelawikPetersburg BoroughCity of HoustonCity of Seldovia City of KenaiCity of

Seward </tbody> </h3>Colorado home rule cities</h3>Home rule cities are local governments that impose and administer their own local sales and use taxes. eBay is

required to collect sales taxes in the following home rule cities in Colorado.</thead>

CityAdditional Information</thead></tbody>Arvada

City of Arvada - opens in new window or tabAspen

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window or tabAvonCity of Avon - opens in new window or tabBlack HawkCity of Black Hawk - opens in new window or tabBoulderCity of Boulder - opens in new window or tabBreckenridgeCity of Breckenridge - opens in new window or tabBrightonCity of Brighton - opens in new window or tabBroomfieldCity of Broomfield - opens in new window or tabCarbondaleCity of Carbondale - opens in new window or tabCastle PinesCity of Castle Pines - opens in new window or tabCastle RockCity of Castle Rock - opens in new window or tabCentennialCity of Centennial - opens in

[new window or tab](https://centralcity.colorado.gov/)CentralCity of Central - opens in new window or tab[Cherry Hills Village](https://www.cherryhillsvillage.com/DocumentCenter/View/4784/ORD-1-23-Sales-Tax-2A-Implementation?bidId=) - opens in new window or tabColorado Springs[Colorado Springs](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/colorado-springs-economic-nexus-ord.pdf) - opens in new window or tabCommerce City[Commerce City](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/ordinance-2498---remote-seller---marketplace.pdf) - opens in new window or tabCraig[Craig](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/craig-tax-ordinance-2020.pdf) - opens in new window or tabCrested Butte[Crested Butte](https://www.crestedbutte-co.gov/) - opens in new window or tabDacono[Dacono](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/dacono-model-ordinance.pdf) - opens in new window or tabDenver[Denver](https://www.cml.org/home/advocacy-legal/Members39-Guide-to-Legal-Consulting-Services-and-Amicus-Briefs/cml-model-ordinance---economic-nexus-marketplace-facilitators) - opens in new window or tabEdgewater[Edgewater](https://edgewaterco.com/) - opens in new window or tabEnglewood[Englewood](https://www.englewoodco.gov/home/showdocument?id=25455) - opens in new window or tabEvans[Evans](https://library.municode.com/co/evans/codes/municipal_code?nodeId=MUCO_TIT3REFI_CH3.04SAUSTA) - opens in new window or tabFederal

HeightsCity of

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target="_blank">City of Loveland - opens in new window or tabMontrose<a
href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/
montrose--87683-v1-ordinance_-_2508_-_amending_title_5_chaper_15_-_sales_and_use_tax_for_
remote_sales.pdf" target="_blank">City of Montrose - opens in new window or
tabMountain Village<a
href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/
town-of-mountain-village-economic-nexus-ord.pdf" target="_blank">City of Mountain Village -
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mt-crested-butte-ordinance.pdf" target="_blank">City of Mt. Crested Butte - opens in new window
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ordinance-no-6-series-of-2020.pdf" target="_blank">City of Rifle - opens in new window or

tabSheridanCity of Sheridan - opens in new window or tabSilverthorneCity of Silverthorne - opens in new window or tabSnowmass VillageCity of Snowmass Village - opens in new window or tabSteamboat SpringsCity of Steamboat Springs - opens in new window or tabTimnathCity of Timnath - opens in new window or tabThorntonCity of Thornton - opens in new window or tabVailCity of Vail - opens in new window or tabWestminsterCity of Westminster - opens in new window or tabWheat RidgeCity of

Wheat Ridge - opens in new window or tabWindsor<a

href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/

windsor-ordinance-2020-1611-sales-tax-collection-remittance-and-reporting-for-on-line-vendors.pdf" target="_blank">City of Windsor - opens in new window or tabWinter Park
href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/winter-park-economic-nexus-ord.pdf" target="_blank">City of Winter Park - opens in new window or tab</tbody><tr><td><p>Prior to the effective date, you should continue to collect and remit tax in these states if required. Additional states will be added to this list at a later date.Once eBay starts to collect tax in the above states, no action is required on your part, and there will be no charges or fees for eBay automatically calculating, collecting and remitting sales tax. The collection process will apply to all sales, whether the seller is located in or outside of the United States.When a buyer purchases an item on eBay, and the ship to address is one of the above states, eBay will calculate and add the applicable sales tax at checkout. The buyer will pay both the cost of the item along with the sales tax. eBay will collect and remit the tax.Sellers are not able to opt out of selling items into the states listed above or opt out of eBay automatically collecting sales tax.</h2><h3>California</h3><h3>The California Mattress Recycling Council (MRC) funds a recycling program through a state-mandated recycling fee on each mattress, foundation, box spring, and adjustable base sold. eBay is collecting this fee when mattresses are shipped into California. Additional information on this fee can be found on the href="https://mattressrecyclingcouncil.org/programs/california/" target="_blank">Mattress Recycling Council - opens in new window or tab site.</h3><h3>Connecticut</h3><h3>The mattress recycling program in Connecticut is funded through a recycling fee that is collected when a mattress or box spring is sold to Connecticut consumers. The program, Bye Bye Mattress, will be administered by the Mattress Recycling Council (MRC). The fee is used to pay for transporting and recycling the discarded mattresses. eBay is collecting this fee when mattresses are shipped into Connecticut. Additional information on this fee can be found on the href="https://mattressrecyclingcouncil.org/programs/connecticut/" target="_blank">Mattress Recycling Council - opens in new window or tab site.</h3><h3>Rhode Island</h3><h3>The

mattress recycling program in Rhode Island is funded through a recycling fee collected at retail from customers on each mattress and foundation shipped into Rhode Island. These fees fund the collection and recycling of mattresses and foundations used and discarded in Rhode Island. eBay is collecting this fee when mattresses are shipped into Rhode Island. Additional information on this fee can be found on the <https://mattressrecyclingcouncil.org/programs/rhode-island/> Mattress Recycling Council - opens in new window or tab; site.

Electronic waste recycling fee

California

eBay is required by the California Department of Tax and Fee Administration (CDTFA) to collect and remit the Electronic Waste Recycling (eWaste) Fee. The eWaste Fee is a fee imposed on the retail sale or lease of certain electronic products that have been identified by the Department of Toxic Substances Control (DTSC). Additional information on the eWaste fee can be found on <https://www.cdtfa.ca.gov/taxes-and-fees/electronic-waste-recycling-fee.htm#overview> CDTFA eWaste - opens in new window or tab; site.

Battery recycling fee

California

eBay is required to collect a battery recycling fee on certain sales of new lead-acid batteries when shipped into California. The battery recycling fee is charged for each battery. More information on the California battery recycling fee can be found on the <https://www.cdtfa.ca.gov/industry/lead-acid-battery-fees.htm> California Battery Sales - opens in new window or tab; site.

Florida

eBay is required to collect a battery recycling fee on sales of new and remanufactured lead-acid batteries when shipped into Florida. The battery recycling fee is charged for each battery. More information on the Florida battery recycling fee can be found on the https://floridarevenue.com/forms_library/current/gt800037.pdf Florida Battery Sales - opens in new window or tab; site.

Texas

eBay is required by the Texas Comptroller of Public Accounts to collect a battery recycling fee on sales of new and used lead acid batteries when shipped into Texas. The battery recycling fee is charged for each

battery. More information on the Texas battery recycling fee can be found on the <https://comptroller.texas.gov/taxes/battery/faq.php> Texas Battery Sales - opens in new window or tab

id="section7">Tire recycling fee

California

The California Department of Tax and Fee Administration (CDTFA) imposes a California tire fee on the sales of new tires shipped into California. The CDTFA administers the program on behalf of the Department of Resources Recycling and Recovery (CalRecycle) and the California Air Resources Board (CARB). The fee for each new tire purchased. More information about the California tire fee can be found on the <https://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm> CDTFA Special Taxes and Fees - opens in new window or tabFlorida eBay is required to collect and remit a tire fee for each new tire shipped into Florida. More information about this fee can be found on the https://floridarevenue.com/taxes/taxesfees/Pages/solid_waste.aspx Florida Department of Revenue - opens in new window or tab North Carolina eBay is required to collect and remit the scrap tire disposal tax for each new tire shipped into North Carolina. More information about this fee can be found on the <https://www.ncdor.gov/taxes-forms/other-taxes-and-fees/scrap-tire-disposal-tax> North Carolina Scrap Tire Disposal Tax - opens in new window or tab Ohio Ohio imposes a fee on tires with rims of 13 inches or more. This fee is administered by the Ohio Tax Commissioner, and eBay, as a Marketplace Facilitator, is required to collect this fee when tires are shipped into the State. More information about this fee can be found on the https://tax.ohio.gov/static/communications/publications/replacement_tire_fee.pdf Ohio Replacement Tire Fee - opens in new window or tab Virginia eBay is required to collect and remit a tire fee on new tires shipped into Virginia. More information about this fee can be found on the <https://www.tax.virginia.gov/other-sales-and-use-tax> Virginia Tax - opens

in new window or tab site.</h3>Washington</h3>eBay is required to collect and remit a tire fee for each tire shipped into the state of Washington. The Washington tire fee applies to new replacement vehicle tires. More information about the Washington tire fee can be found on the <a href="https://apps.leg.wa.gov/WAC/default.aspx?cite=458-20-272"

target="_blank">Washington State Legislature Tire fee - opens in new window or tab site.</h2 id="section8">White goods disposal tax</h2></h3>North Carolina</h3>North Carolina imposes a flat fee for every new white good sold by a retailer and shipped into North Carolina – e.g. ovens, refrigerators, heaters, washers, etc. eBay, as a marketplace facilitator, is required to collect and remit this fee on applicable sales. More information related to this fee can be found on the <a href="https://www.ncdor.gov/taxes-forms/other-taxes-and-fees/white-goods-disposal-tax"

target="_blank">White goods disposal tax - opens in new window or tab site.</h2 id="section9">Colorado retail delivery fee</h2>eBay, as a marketplace facilitator, is required to collect the Colorado retail delivery fee when taxable goods are shipped into the state of Colorado. This retail delivery fee is \$0.28 applied to each sale. More information about the Colorado retail delivery fee can be found on the <a href="https://tax.colorado.gov/retail-delivery-fee"

target="_blank">Colorado Retail Delivery Fee - opens in new window or tab site.</h2 id="section10">Informing overseas buyers about import charges</h2>When you sell to buyers outside the US, import charges (including taxes and customs fees) may apply for the country you’re sending the item to. These charges are determined by the country you’re sending the item to, and are usually based on the item’s price, postage weight, dimensions and country of origin. Some countries and jurisdictions require eBay to collect import tax from the buyer when they pay for their order. Consignments where eBay does not collect taxes may require buyers to pay additional import fees (e.g. VAT and duties) as part of clearing their parcel through customs, or when they receive their order. Buyers are responsible for paying import charges. If you offer international shipping, you can’t include these costs in the item’s purchase and shipping

price. Make sure to let international buyers know this in your listings.<h2 id="section11">Mexico

withholding</h2>In order to comply with recent changes to tax laws in Mexico, sellers who reside in Mexico should verify that the personal information on file with eBay, such as name, address and date of birth, matches that information on file with the Servicio de Administraci&ocute;n Tributaria (SAT). Please click on the following link for more information: <a href="https://export.ebay.com/es/fees-and-payments/qa-on-tax-regime/"

target="_blank">https://export.ebay.com/es/fees-and-payments/qa-on-tax-regime/ - opens in new window or tabTip If your item's being sent using eBay International Shipping, eBay will inform the buyer about import charges and these will be included in the order total at checkout. Some countries and jurisdictions require eBay to collect import tax from the buyer when they pay for their order.

You'll find more details in our Tax policy.</h2>

<h2>eBay import charges, Import charges eBay, eBay handling fee, Does eBay charge sales tax, eBay import fees, eBay taxes, Do I have to pay tax on eBay, Do you have to pay taxes on eBay sales, eBay sales tax rules, Pay tax on eBay sales</h2>