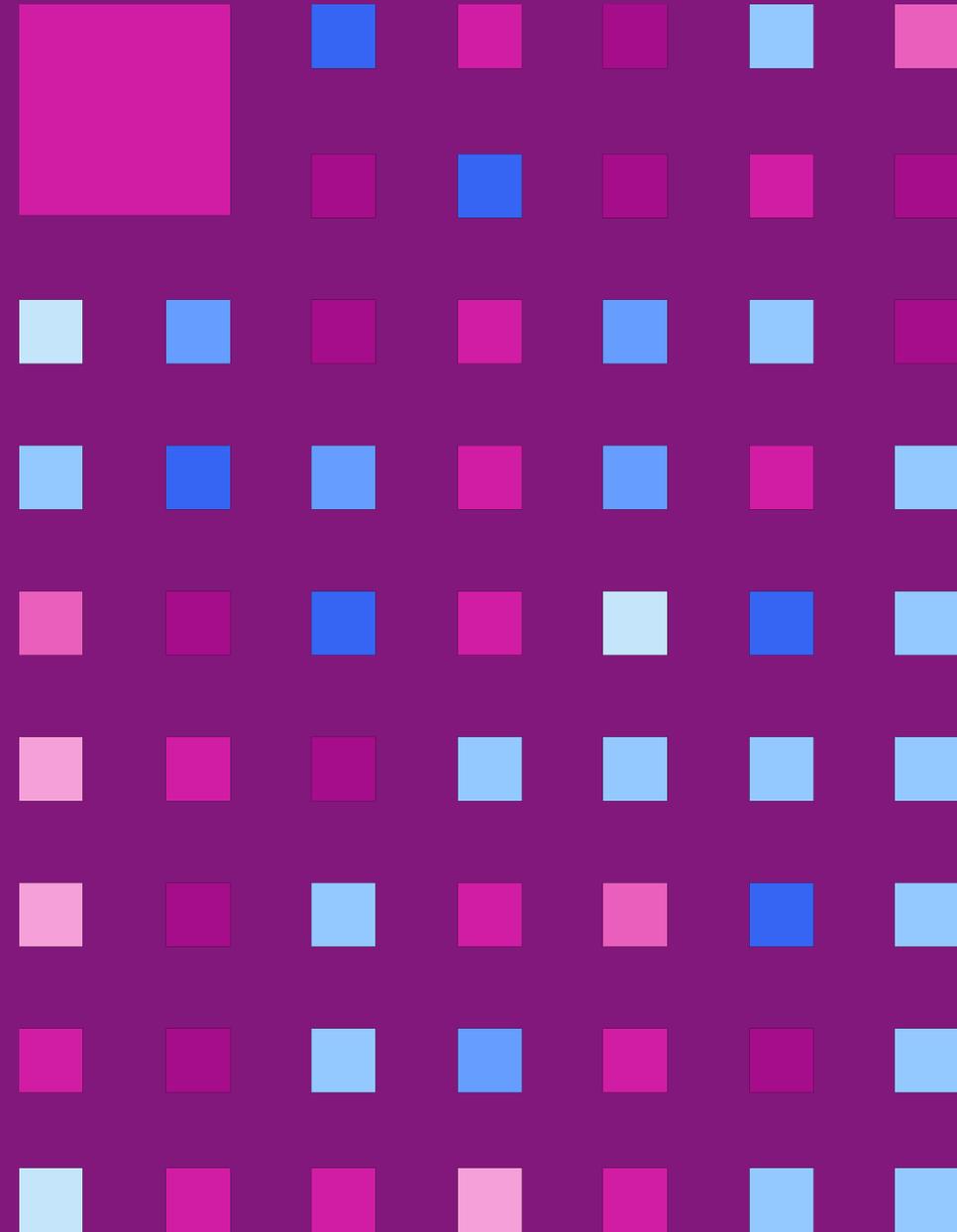

eBay Connect 2021

EU VAT & IOSS

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eBay Connect 2021

Agenda

EU VAT

APIs being updated to pass IOSS info

Trading API

Fulfillment API

Timing

EU VAT: Background

- **July 1st, 2021:** EU implements rules requiring marketplaces and platforms to collect VAT based on the delivery address of the goods
- eBay is responsible for collecting and remitting VAT for certain tax scenarios (Low value imports and Foreign Sellers, fulfilling from inventory deployed in the EU)
- **EU 27 Countries each with their own rates**
 - As low as 17% and as high as 27%
 - **1-2 Reduced Rates:** Countries may have additional lower rates for items like books, food, baby or hygiene products

Country	VAT Rate	Country	VAT Rate
 Austria	20.0%	 Hungary	27.0%
 Belgium	21.0%	 Ireland	23.0%
 Bulgaria	20.0%	 Italy	22.0%
 Cyprus	19.0%	 Lithuania	21.0%
 Czech Republic	21.0%	 Luxembourg	17.0%
 Germany	19.0%	 Latvia	21.0%
 Denmark	25.0%	 Malta	18.0%
 Estonia	20.0%	 Netherlands	21.0%
 Spain	21.0%	 Poland	23.0%
 Finland	24.0%	 Portugal	23.0%
		 Romania	19.0%
 United Kingdom	20.0%	 Sweden	25.0%
 Greece	24.0%	 Slovenia	22.0%
 Croatia	25.0%	 Slovakia	20.0%



EU VAT: eBay Collect & Remit Scenarios

Scenario	Policy Detail
Imports into EU	<ul style="list-style-type: none">• Order value is ≤ 150 EUR and located outside of the EU, eBay is responsible for collecting and remitting VAT.• eBay will not collect VAT from buyers with a verified EU VAT ID.
Domestic / Intra EU - Foreign Seller	<ul style="list-style-type: none">• Item's location within the EU, but the seller is registered outside of the EU (foreign seller), eBay is responsible for collecting and remitting of VAT. No thresholds.• eBay will not collect VAT from buyers with a verified EU VAT ID AND the seller also has a verified VAT ID from the "ship from" country.

IOSS & Customs

- For shipments arriving at EU Customs where eBay has already collected VAT, we want to ensure that buyers do not get charged with additional VAT by customs.
- To avoid additional VAT at the border, sellers **must provide eBay's IOSS # number on the electronic customs declaration**. Putting the IOSS # on the label is not enough.
- To help our developers with this new challenge we are doing the following actions to help share our eBay IOSS # when we have collected EU VAT on an import.
 - 1. Passing the IOSS # on specific APIs
 - 2. Displaying the IOSS # on order details/packing slips
- IOSS # should only be used when eBay has collected EU VAT on an import.
- eBay's EU IOSS Number is IM2760000742

APIs being updated to pass IOSS info

Fulfillment API

Trading API

- GetOrders
- GetOrderTransactions
- GetItemTransactions
- GetSellerTransactions

Sell Feed API

Business buyer VAT ID & eBay reference

1. Business Buyer VAT ID

New VATIN buyer tax identifier added

2. eBay Reference

Scenario	Name	Value
EU imports	IOSS	eBay EU IOSS number
EU domestic orders	OSS	eBay DE VAT ID
UK imports	IOSS	eBay UK IOSS number
AU imports	ABN	eBay AU tax number
NZ imports	IRD	eBay NZ tax number
Norway imports	VOEC	eBay NO number

Trading API

```
<eBayCollectAndRemitTaxes>  
  <eBayReference name="IOSS">  
    ebayTaxNumber  
  </eBayReference>  
</eBayCollectAndRemitTaxes>
```

Fulfillment API

```
"eBayReference": {  
  "name": "IOSS"  
  "value": "ebayTaxNumber"  
}
```

Trading API

eBay reference

For IOSS scenarios

“name”: “IOSS”

“value”: “IM2760000742” *

For OSS scenarios

“name”: “OSS”

“value”: “DE 111111111” (eBay’s VAT ID)

Business buyer VAT ID

New VATIN buyer tax identifier added

```
<...Response>
:
<eBayCollectAndRemitTax>true</eBayCollectAndRemitTax>
:
<TransactionArray>
  <Transaction>
    :
    <eBayCollectAndRemitTaxes>
      <eBayReference name="IOSS">
        IM2760000742
      </eBayReference>
      <TotalTaxAmountcurrencyID="USD">
        16.8
      </TotalTaxAmount>
      <TaxDetails>
        <Imposition>GST</Imposition>
        <TaxDescription>GST</TaxDescription>
        <TaxAmount currencyID="USD">16.8</TaxAmount>
        :
      </TaxDetails>
    </eBayCollectAndRemitTaxes>
    :
  </Transaction>
</TransactionArray>
:
<BuyerTaxIdentifier>
  <Type>VATIN</Type>
  <ID>AT 213234234</ID>
</BuyerTaxIdentifier>
:
</...Response>
```

Trading API: Shipping address street 2 upcoming changes

OrderArray.Order.ShippingAddress.**Street2**

TransactionArray.Transaction.Buyer.BuyerInfo.ShippingAddress.**Street2**

Shipping address street2 field will be repurposed to include eBayReference for API version < **1211**.
E.g., IOSS: IM2760000742, OSS: 1234567

Shipping address street2 decoration will not be available for versions **1211** and above.

After **1/31/2022**, all shipping address street 2 decorations will be removed for all of the API versions.

Fulfillment API

eBay reference

For IOSS scenarios

“name”: “IOSS”

“value”: “IM2760000742” *

For OSS scenarios

“name”: “OSS”

“value”: “DE 111111111” (eBay’s VAT ID)

```
{
  ...
  "ebayCollectAndRemitTaxes": [
    {
      "amount": {
        "convertedFromCurrency": "[AED,AFN,ALL...]",
        "convertedFromValue": "string",
        "currency": "[AED,AFN,ALL...]",
        "value" : "string"
      },
      "taxType": "[GST,...]",
      "eBayReference": {
        "name": "string"
        "value": "string"
      },
      "collectionMethod" : "[INVOICE,NET]"
    }
  ],
  ...
}
```

Fulfillment API

Business buyer VAT ID

New VATIN buyer tax identifier added

```
{
  ...
  "buyer": {
    "taxAddress": {
      "city": "string",
      "countryCode": "[AD,AE,AF...]",
      "postalCode": "string",
      "stateOrProvince": "string"
    },
    "taxIdentifier": {
      "taxpayerId": "string",
      "taxIdentifierType": [VATIN,DNI,...]",
      "issuingCountry": "[AD,AE,AF...]"
    },
    "username" : "string"
  }
  ...
}
```

Fulfillment API

Item location

At the line item level

```
{
  ...
  "lineItems": [
    {
      ...
      "itemLocation": {
        "location": "string",
        "countryCode": "[AD,AE,AF...]",
        "postalCode" : "string"
      }
      ...
    }
  ]
  ...
}
```

Timings

Live in sandbox: By end of June

Live in production: By end of June

Visit developer.ebay.com for updates

The background consists of a grid of colored squares. The top row has five squares: light pink, red, light orange, orange, and red. The second row has four squares: dark purple, light pink, yellow, and dark purple. The third row has three squares: pink, light blue, and dark purple. The bottom row has two squares: green and dark blue. The 'eBay' logo is centered on the dark blue square in the second row.

eBay