eBay Connect 2021
EU VAT & IOSS

Mohit Kumar, Sr. Director, Product Management
Richard McCann, Lead Product Manager
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

<table>
<thead>
<tr>
<th>Country</th>
<th>VAT Rate</th>
<th>Country</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria</td>
<td>20.0%</td>
<td>Hungary</td>
<td>27.0%</td>
</tr>
<tr>
<td>Belgium</td>
<td>21.0%</td>
<td>Ireland</td>
<td>23.0%</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>20.0%</td>
<td>Italy</td>
<td>22.0%</td>
</tr>
<tr>
<td>Cyprus</td>
<td>19.0%</td>
<td>Lithuania</td>
<td>21.0%</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>21.0%</td>
<td>Luxembourg</td>
<td>17.0%</td>
</tr>
<tr>
<td>Germany</td>
<td>19.0%</td>
<td>Latvia</td>
<td>21.0%</td>
</tr>
<tr>
<td>Denmark</td>
<td>26.0%</td>
<td>Malta</td>
<td>18.0%</td>
</tr>
<tr>
<td>Estonia</td>
<td>20.0%</td>
<td>Netherlands</td>
<td>21.0%</td>
</tr>
<tr>
<td>Spain</td>
<td>21.0%</td>
<td>Poland</td>
<td>23.0%</td>
</tr>
<tr>
<td>Finland</td>
<td>24.0%</td>
<td>Portugal</td>
<td>23.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Romania</td>
<td>19.0%</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>20.0%</td>
<td>Sweden</td>
<td>26.0%</td>
</tr>
<tr>
<td>Greece</td>
<td>24.0%</td>
<td>Slovenia</td>
<td>22.0%</td>
</tr>
<tr>
<td>Croatia</td>
<td>25.0%</td>
<td>Slovakia</td>
<td>20.0%</td>
</tr>
</tbody>
</table>
## EU VAT: eBay Collect & Remit Scenarios

<table>
<thead>
<tr>
<th>Scenario</th>
<th>Policy Detail</th>
</tr>
</thead>
</table>
| **Imports into EU**                                | • Order value is $\leq 150$ 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**           | • Item’s location within the EU, but the seller is registered outside of the EU (foreign seller), eBay is responsible for collecting and remitting 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

<table>
<thead>
<tr>
<th>Scenario</th>
<th>Name</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>EU imports</td>
<td>IOSS</td>
<td>eBay EU IOSS number</td>
</tr>
<tr>
<td>EU domestic orders</td>
<td>OSS</td>
<td>eBay DE VAT ID</td>
</tr>
<tr>
<td>UK imports</td>
<td>IOSS</td>
<td>eBay UK IOSS number</td>
</tr>
<tr>
<td>AU imports</td>
<td>ABN</td>
<td>eBay AU tax number</td>
</tr>
<tr>
<td>NZ imports</td>
<td>IRD</td>
<td>eBay NZ tax number</td>
</tr>
<tr>
<td>Norway imports</td>
<td>VOEC</td>
<td>eBay NO number</td>
</tr>
</tbody>
</table>

### Trading API

```xml
<eBayCollectAndRemitTaxes>
  <eBayReference name="IOSS">
    <eBayTaxNumber/>
  </eBayReference>
</eBayCollectAndRemitTaxes>
```

### Fulfillment API

```json
"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
Trading API: Shipping address street 2 upcoming changes

OrderArray.Order.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)

```json
{
...  
"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

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

At the line item level

```json
{  ...
  "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