

# Global Tax Policy



eBay has a strong focus on corporate responsibility, and we see responsible administration and payment of taxation as an important duty of our business. Compliance with our tax obligations is key to managing our tax risk. We understand the importance of tax in the wider context of business decisions and have processes in place to ensure tax matters are addressed appropriately as part of our decision-making process.

## Our Principles

eBay is committed to complying with all applicable tax laws. eBay has a low risk appetite in relation to tax matters and assessing tax risk, and making such decisions against the backdrop of our reputation and integrity:

We respect the tax laws applicable in each country.

We employ tax professionals with relevant qualifications and technical experience to ensure our tax risk is effectively managed within our risk tolerance threshold.

We interact with tax authorities in an honest and transparent manner.

Sellers are encouraged to follow all tax regulations that apply to eBay sales.

## Management and Governance

We evaluate tax matters as part of our overall business strategy. Our employees are trained on the importance of compliance, including how to detect and evaluate potential compliance issues and take appropriate actions to mitigate risks. We also provide sellers with [tax resources](#) to support our requirement that they must pay taxes associated with using eBay, in accordance with all applicable laws.

In addition to our internal audit function and independent external auditors, eBay's Board of Directors has two committees that assist with the governance and oversight on tax matters: the Audit Committee and Risk Committee, the charters of which can be found on our [Investor Relations website](#).

The Audit Committee meets with our independent auditors to review the results of the annual audit and to discuss our financial statements, including the independent auditors' judgment about the quality of accounting principles, the reasonableness of significant judgments, the clarity of the disclosures in our financial statements, and any other matters required to be

communicated to the Audit Committee by the Independent auditors under generally accepted auditing standards. The Risk Committee receives reports from our Chief Compliance Officer regarding eBay's compliance risk management program; and reviews management actions to support eBay's compliance with applicable laws and regulations.

In our most recent financial statements, income taxes were a critical accounting matter that was required to be communicated to the Audit Committee. Our external auditor performed specific procedures which included testing the effectiveness of controls relating to income taxes, including controls over uncertain tax positions and the provision for income taxes. These procedures also included, among others, evaluating tax positions taken by management, including evaluating the reasonableness of management's determination of the probability of sustaining the position under tax examination, evaluating communications with the relevant tax authorities, testing applicable tax rates applied by management, and evaluating the impact of taxes on foreign earnings.