Online sales guidance published

Briefings



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CIOT’s Low Incomes Tax Reform Group has published guidance to help people making money through online platforms to fulfil their tax obligations.

Under new legislation, online platforms like eBay, Etsy, Vinted and Deliveroo are required to send information to HMRC about the identities and sales income of some of the people who use the platforms to sell goods and services, copied to the sellers concerned. Information covering the 2024 calendar year was sent in January 2025.

LITRG’s guidance – published ahead of the 31 January self-assessment deadline – explains how those who are sent ‘seller information statements’ can use them to help work out their tax position and complete a tax return if necessary.

Meredith McCammond, Technical Officer at LITRG, explained that while the statements should not be seen as a substitute for maintaining proper business records, they can help online sellers to work out how much gross income they made in a tax year and whether the trading allowance might apply.

LITRG’s guidance can be found at: tinyurl.com/58pk4uuk