

## Information in relation to VAT refunds

**TO REGISTER AS AN EXPORT BUYER YOU WILL NEED TO PAY A MINIMUM DEPOSIT OF £300 (to cover purchases up to £2000 only. If you anticipate making purchases above this amount please discuss suitable arrangements with Husseys prior to the sale)**

If you are intending purchasing items for export outside the United Kingdom **YOU MUST** satisfy all of the following criteria in order for a VAT refund to be considered.

### **VAT DEPOSIT:**

- A deposit equal to the amount of VAT due will be taken & held by Husseys until satisfactory proof of export is received **(NO EXCEPTIONS):**

### **TIME LIMIT:**

- GOODS MUST BE EXPORTED & DOCUMENTARY PROOF PROVIDED WITHIN THREE MONTHS FROM THE TIME OF SUPPLY!! (Invoice/Sale Date) No refunds given after this period.

### **BUYER REGISTRATION FORMS:**

- VAT refunds will only be considered if the Purchaser declares their intention to export goods and to request a VAT deposit refund at the time of registration and before bidding on any items. Only VAT on Hammer Prices will be refunded. VAT on Buyers Premium or other charges **WILL NOT BE REFUNDED.**
- The registered purchaser must complete the appropriate form showing the export destination & address. If a UK address is supplied this must be a correspondence address only, and not a business address.
- The registered buyer must be the party who is to receive the goods overseas NOT their agent.
- For EU a valid VAT number must be provided to qualify

### **PROOF OF EXPORT:**

#### **EXPORT TO NON EU COUNTRY:**

- Bills Of Lading must be forwarded to Husseys within three months of the date of purchase.
- Bills Of Lading must specify the goods with reference to lot numbers and description, and/or the purchase invoice reference number.
- Any export paperwork must be original: photocopies or faxes are not acceptable.
- Consignee details on the Bill Of Lading must match those of the registered buyer on our registration form.

#### **EXPORT TO EU CONTRY:**

- For EU: proof of transit from UK and receipt at destination address required.
- Shipping/customs paperwork may also be required. All VAT numbers checked/validated with HM Customs & Excise.

### **RESTRICTIONS:**

- No individual lots of (hammer) value £ 100.00 or under will be zero rated for VAT therefore no VAT deposit money will be refunded in relation to these goods.

### **ADMINISTRATION CHARGE:**

- There will be a charge of £48.00 (inc vat) per customer per auction to cover additional administration relating to the VAT refund/deposit system. An invoice will be raised for this amount once satisfactory proof of export has been received and this cost will be deducted from any VAT deposit money that will be returned.

## Export Buyer's Registration Form

**ONLY To Be Completed By Persons Wishing To Have  
Export Goods Zero Rated For Vat**

PLEASE COMPLETE YOUR DETAILS BELOW TO OBTAIN A BIDDING NUMBER.  
(Please see "special terms & conditions" relating to VAT overleaf)

NAME/ Non UK COMPANY NAME:.....

NON UK ADDRESS (Destination Of Goods):  
.....  
.....

.....COUNTRY:.....

VAT Reg Number (EU ONLY).....

UK CORRESPONDENCE ADDRESS:  
.....  
.....

.....POSTCODE:.....

TELEPHONE NUMBER:.....

PROPOSED METHOD OF PAYMENT: PLEASE TICK AS APPROPRIATE

CASH.....BANKERS DRAFT.....BS CHEQUE.....CARD.....

I/We the undersigned agree to abide by the terms and conditions in relation to the sale as displayed within the catalogue of sale & in the sales office and all charges as above. All persons enter the auction site at their own risk. Purchased lots shall be at my/our risk at the fall of the hammer. All lots shall be "bought as seen". I/WE are "TRADE BUYERS" and propose to reclaim a VAT deposit refund once proof of export has been received. I/We understand the specific rules in relation to the export of goods purchased from this auction and agree to be bound by them.

Signed:..... Dated:.....

PRINT NAME:.....

STATUS: AGENT / BUYING FOR OWN USE / AUTHORISED REPRESENTATIVE FOR  
NON UK COMPANY

DEPOSIT TAKEN: YES / NO AMOUNT: £ Initials.....

BIDDING NUMBER.....

**Refund Details: Please write clearly.**

Please transfer refunds to the following account:

Swift/BIC Code:.....

IBAN.....

