

IMPORTANT INFORMATION FOR EXPORT PURCHASERS

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/zero rating to be considered.

BUYER REGISTRATION FORMS

VAT refunds will only be considered if the Purchaser declares their intention to export goods and requests a VAT deposit refund at the time of registration and before bidding on any items. NON EU MEMBERS ONLY - PLEASE NOTE THAT VAT ON BUYER'S PREMIUM IS NON REFUNDABLE.

Separate registration forms are available for Export Customers.

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 and NOT their agent.

VAT DEPOSIT

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

TIME LIMIT

Goods must be exported & documentary proof provided within three months from the date of purchase. NO REFUNDS GIVEN AFTER THIS PERIOD.

PROOF OF EXPORT

- Bills of Lading must be forwarded to Clarke Fussells 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 will not be acceptable.
- Consignee details on the Bill of Lading must match those of the registered buyer on our registration form.

CLARKE FUSSELLS

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Revised January 2010