



## European Valuation Auction Information

### Export Buyer Policy

In compliance with UK VAT regulations, you will still be required to pay the VAT on your invoice **in full** in the first instance. The VAT will be held as a deposit until we have been provided with evidence that the goods have been exported to a location exempt from UK VAT regulations. At such time that we have received satisfactory evidence of exportation, the VAT paid on the hammer price will be refunded to you in full. Please note, we are unable to refund the VAT paid on the Buyer's Premium (BP) as this is a service conducted within the UK and is therefore not eligible for a refund.

Exportation/Shipping documentation that clearly details the **lot description** leaving the UK and arriving within the VAT exempt location will suffice as suitable evidence in this scenario. The documents should be dated and should clearly state the lot description purchase at the auction for traceability. We will also require a valid VAT number if this is applicable.