



**If you are not registered for VAT write N/A in the appropriate section overleaf.**

**Declaration A – Business Sales.** I/We declare that the information overleaf is complete and correct and that I/We have good title to the goods listed overleaf to which the VAT registration number applied. I/We give Halls permission to raise a self billing VAT invoice on our behalf & I/We agree to pay to Customs & Excise any output tax liability as shown on such invoices.

**Signed:**

**Dated:**

**Declaration B – Non Business Sales/Margin Scheme Sales –** I/We declare that I/We have not recovered input VAT nor will I/We attempt to recover input tax on the items listed overleaf supplied to you for sale under the AUCTIONEERS SCHEME for the sale of second hand goods, eligible for the MARGIN SCHEME regardless of whether I am/we are a registered person for VAT or not. I/We declare that the goods listed are eligible for sale under the MARGIN SCHEME and that I/We have good title to those goods and details in Section A and B above are complete and correct.

**Signed:**

**Dated:**

**Declaration C –** I/We are the bona fide owner of the lots listed overleaf and that there is no hire purchase or loan finance payments outstanding on any of these lots. I/We have read and abide by the conditions listed below and of the normal conditions of sale.

**Signed:**

**Dated:**

**SPECIAL CONDITIONS**

1. No entry will be accepted unless the appropriate declaration is completed.
2. The Auctioneers reserve the right to refuse items forwarded to the sale which in their opinion are not of any saleable value or are Batteries, Fridges/Freezers, Asbestos, Second Hand Tyres (unless accompanied by an appropriate Safety Certificate), Gas Bottles, Domestic/Office Furniture, Doors.
3. All electrical goods must have a valid Electrical Safety Certificate or the flex & plug will be removed.
4. All items must be delivered to the site on the Thursday prior to the sale between 8.0am & 5.0pm. Goods will only be accepted on the morning of the sale strictly by prior arrangements with the Auctioneers. Security provisions are taken throughout the night prior to the sale day.
5. All lots (sold & unsold items) must be removed on the day of the sale by 5.30pm or Saturday morning between 8am & 1pm.
6. The Auctioneers reserve the right to conduct a HPI check on any item entered in the sale & pass over the cost to the vendor.
7. **Commission – Entered items – Small Tools, Building Materials etc** - commission of 15% plus VAT will be charged on the total amount sold with a minimum of £1 per lot plus VAT.  
**Commission – Implements, Machinery, Tractors, & Vehicles etc** – commission of 10% plus VAT on goods with a value up to £1000, 7.5% £1001-£1500 and 6½% over £1501. The commission is charged on the total amount sold with a minimum charge of £5 per lot plus VAT.  
**Commission – Late Entries – Small Tools & Building Materials etc (i.e. not catalogued)** – commission of 20% plus VAT with a minimum charge per lot of £2 plus VAT.
8. If any **RESERVE** is required on lots to be offered for sale, it should be stated in writing before the advertised time or the commencement of the sale, otherwise all lots will be sold to the highest bidder. Vendors reserve the right to bid through the Auctioneers as their agents and only bid through them. **NO VENDOR SHALL IN ANY CIRCUMSTANCE WHATSOEVER BID OR ALLOW ANYONE ELSE TO BID ON HIS BEHALF FOR ANY LOT OWNED BY SUCH VENDOR.** Should any improper bidder be discovered, full commission will be charged on any lots bought in.
9. All lots are accepted and remain on the sale ground entirely at the Vendor's risk. No liability is accepted for the loss or damage whatsoever unless the Vendor has completed and agreed to the insurance provisions. On the fall of the hammer all lots remain on the sale ground entirely at the purchaser's risk. No liability is accepted for loss or damage whatsoever.
10. A copy of the normal Conditions of Sale will be on display.
11. VAT will be charged on the hammer price unless the item is marked with an asterisk or notified by the auctioneer at the time of sale to indicate that it is being sold under the AUCTIONEERS SCHEME for second hand goods eligible under the MARGIN SCHEME. Items sold under the AUCTIONEERS SCHEME will be invoiced at an inclusive sum denying the buyer the ability to recover any input VAT.  
Details of how the law applies to eligible second hand goods offered for sale under the MARGIN SCHEME, GLOBAL ACCOUNTING and the AUCTIONEERS SCHEME are set out in VAT Notice 718 published by and available from HM Customs and Excise local VAT offices or from local Customs and Excise Advice Centres.