

## **VAT EXEMPTION**

Should you require delivery to a destination outside the EU, you will be exempt from the UK VAT charge.

If you are within the EU and have a VAT Registration Number, please state this when ordering your parts and, provided we are shipping to you, VAT will be waived.

For those EU customers who are not VAT Registered, please note that VAT will be charged at 20% (UK rate) on parts as well as shipping charges (where applicable).

If you would prefer to make your own shipping arrangements for parts you have ordered, please be aware of the following Company Policy:

We will require proof (i.e. a shipping document) of the parts leaving the UK. If this proof is not available at time of parts leaving our premises, then 20% VAT will be charged up front and refunded following receipt of the necessary documentation.

This is for HM Revenue & Customs records and is NON-NEGOTIABLE.

Unfortunately, due to increasing Credit Card Fraud, we must ask that our overseas customers pay by Bank Transfer or PayPal. A 5% charge may apply to PayPal transactions at our discretion, therefore please discuss with us first. Cleared payment must be received prior to shipment.

Our 101 day guarantee is void on all parts leaving the UK unless the part is returned to the UK by the purchaser.

## **USA & CANADA**

Charlton Recycled Autoparts Ltd. are not always able offer export orders to North American territories. Due to changes beyond our control it is not always cost-effective to offer sales to the USA or Canada, even if the order is not exported directly from here (for instance, delivered to a UK address for subsequent export). Please enquire with us first and we can offer a quote.

If you are a customer in either the US or Canada, you would still be able to purchase goods through a UK proxy provided they are willing to purchase on your behalf and subsequently handle the export and VAT exemption. In these circumstances we will consider the sale as a domestic sale, with invoices to the UK company and no consideration given to VAT exemption (as we will treat the sale as domestic).

VAT is charged at the current UK rate of 20%. Customers who are based outside of the EU are exempt from paying this Tax. Customers who are within the EU and are VAT Registered must provide Charlton Recycled Autoparts with their VAT Registration Number when ordering parts and VAT will not be charged if Charlton Recycled Autoparts are exporting the goods.

For those Customers within the EU who are NOT VAT Registered, VAT at 20% on both parts and delivery costs will be charged (where applicable).

## **Taxes & Duties**

These are the Duties and Taxes that may be charged on parts when they are imported into the

Purchaser's Country. Duties and Taxes are not applicable to all Countries and any amount payable is dependent upon each Country's own Tax rates. Charlton Recycled Autoparts can advise if any Taxes & Duties are payable if requested, but you should first contact Customs in your Country of residence to discuss the import of goods.

## **Clearance**

Charlton Recycled Autoparts will make an additional charge should you require us to organise Clearance for you. Clearance fees are due when the Country to which the parts are being delivered requires additional paperwork in order to allow import of the parts. If you require this service, please ask us to provide a quotation for you. Please note that in some instances, we will be unable to offer this service.

## **Method of Shipment**

Charlton Recycled Autoparts can quote for the following methods of shipment:

- AIR - this is obviously the fastest method, but also the most expensive. Many of our goods will be unsuitable for air freight, particularly where residual oils, fuels or fluids are involved. Airbags can never be sent by air due to the explosive components in the trigger mechanism.
- SEA - this is the most practical and most commonly used of the three options, as it is competitively priced and has a good lead time.
- LAND - the slowest method, but often the cheapest.

## **Freight Quotations**

Charlton Recycled Autoparts will obtain the most competitive freight quotes in order to despatch your parts as soon as you require. This charge is always quoted prior to the sale being finalised, in order that you know the final payment due prior to the sale. It is then up to you - the customer, as to whether or not you wish to accept our quotation or organise your own method of shipment.

Please Note: Any delivery charges within the UK are always subject to 20% VAT, which is NON-REFUNDABLE, even if the goods are subsequently exported.

## **Required Paperwork**

In most cases, the only paperwork required to import goods is a copy of the sales invoice (provided by us on purchase of parts) and a Bill of Lading or Certificate of Shipment - individual requirements will vary depending on the receiving Country, so it's best to check with us at the time of your parts order.

Your Bill of Lading or Certificate of Shipment will be provided to us by our UK freight agents, which we will then forward on to you - in some cases we can request our agents to courier these documents directly to you in order to ensure a speedy transaction.

## **Packaging**

Charlton Recycled Autoparts are aware that some Countries have specific packaging regulations,

which require that certain items are specially packaged to comply with the Country of import guidelines. Charlton Recycled Autoparts can meet such requirements, but an additional charge may be made. Our sales team can advise on these requirements at the point of purchase.

#### Member states of the EU

- Austria
- Belgium
- Bulgaria
- Cyprus
- Croatia
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- United Kingdom