

EN SUPPLEMENTARY CAR AUCTION CONDITIONS BCA

Applicable to buyers from countries outside the EU

Export

N.V. BCA Autoveiling – Enchères Autos S.A., hereafter referred to as “BCA”, provides the opportunity for buyers from the automotive sector resident outside the European Union (EU) to purchase certain vehicles¹ for export on a VAT-free basis. To participate to these auctions you need first to register as BCA customer.

To take advantage of this facility, BCA will ask you to submit some details of your company (sub A) at the date of your registration at BCA. On each occasion you buy under this scheme you will also need to provide a set of documentation for BCA to satisfy the Belgium VAT authorities that the vehicle was exported out of the European Union (sub B).

The export needs to take place within 3 months after the purchase date of the vehicle at BCA (sub B).

A. / At the request of your registration at BCA as a customer, we ask you to submit us the following documents:

- 1) The “BCA Registration Form” duly completed and signed.
- 2) A copy of the passport or identity card of a legal representative (director,...) of the company appearing in the Articles of Association or likewise (extract from the Trade Register of the Chamber of Commerce).
- 3) If applicable, a proxy signed by the legal representative of the company for each person authorised to buy/collect on behalf of the company, including copy of passport or identity card of the latter (BCA might scan your ID card).
- 4) This document duly signed.
- 5) A copy of the registration of your company in the Trade Register, Articles of Association or equivalent) where your company is registered.

B. / On the occasion of every vehicle bought at BCA, we need:

In all cases:

1. The document “Proxy for vehicle collection”

This document will be sent to you together with the invoice. We ask you to identify on this document the person or transport company authorised to collect the vehicle at BCA. In order to be able to release the vehicle purchased, we need to have this document returned

2. The document “Transport statement” .

3. The document “ Deposit Agreement”;

→ A deposit, equalling the full VAT amount (21%) of the value of the car purchased (fees included) is payable at the date the vehicle leaves the BCA premises.

This deposit will be refunded to you when we have received the evidence of export meeting on of the following conditions:

- Proof of the export of the vehicle being the unique document (EXA/EXZ) subject to validation of the export by the Belgian Custom Authorities (for road transport).
- Proof of the export of the vehicle being the unique document (EXA/EXZ) subject to validation of the export by the Belgian Custom Authorities and a copy of the “Bill of lading” (for transport by vessel) .

1. This facility is not available to vehicles qualified as “Margin cars”. The vehicles sold on a “Margin” basis are subject to the European Community VAT Margin system meaning that the vehicle and services rendered are considered as being “VAT inclusive”.

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If we do not receive the proof of export within a period of 3 months as from the date of sale, we will consider the sale as a domestic sale submitted to Belgian VAT and we will not refund the VAT deposit anymore.

I Other important matters of attention:

- Accepted ways of payment: we accept only payment by bank transfer.
- Furthermore we would like to inform you that N.V. BCA Autoveiling – Enchères Autos S.A. solely acts as seller of second hands cars but **does not fulfils any export formality for the account of customers** who want to export cars purchased at BCA. These export formalities are fully at charge of the buyer (e.g. demand for transit plates, issuance of EUR1, ...). **We strongly recommend that you use the assistance of a custom agency.** We can deliver a document 904 on your demand.
- We also want to remind you that **export formalities for vehicles bought at BCA** in Wavre **need to be completed at the custom clearing office in Nivelles** according to article 161 § 5 of the Customs Code. The company BCA needs to be mentioned as "exporter" on the "unique document" otherwise BCA will not reimburse the VAT deposit.

→ No vehicle will be released unless we have received the **irrevocable payment** of the full invoice amount on our bank account (vehicle price + fees + VAT deposit)

→ **The proof of payment** needs to be sent to us at the collection of the vehicle, **or 72 hours after conclusion of the sale, at the latest.** Please find below the list of bank accounts on which the payments can be made:

■ **Fortis Bank:**

BIC: GEBABEBB / IBAN: BE96 2300 1353 0005

■ **Kredietbank:**

BIC: KREDBEBB / IBAN: BE37 7330 0959 3128

■ **ING:**

BIC: BBRUBEBB / IBAN: BE42 3401 8313 7654

→ You can collect your vehicles until 15 minutes before closing time. During auctions days, vehicles can be collected till 30 minutes after the closing of the auction.

We also refer to the general conditions as announced at the entrance and our tariff list, available at the reception desk, regarding the buyers fees and export fees charged. BCA is entitled to withhold the vehicle and/or vehicle documents until such time as the data and documents listed above are supplied.

"Undersigned has read and accepted the supplementary BCA car auction conditions as specified above"

Signature and name in capitals:

Date:



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EN SUPPLEMENTARY CAR AUCTION CONDITIONS BCA

Applicable to VAT registered buyers from EU countries



Intra-community supplies

N.V. BCA Autoveiling – Enchères Autos S.A., hereafter referred to as “BCA”, provides the opportunity for VAT-registered buyers from the automotive sector located in EU countries and who are to purchase certain vehicles² VAT-free, as intra-community (EU) supplies. To participate to these auctions you need first to register as BCA customer.

To take advantage of this facility, BCA will ask you to submit some details of your company (sub A) at the date of your registration at BCA. On each occasion you buy under this scheme you will also need to provide a set of documentation for BCA to satisfy the Belgium VAT authorities that the vehicle was transported to another EU country.

A. / At the request of your registration at BCA as a customer, we ask you to submit us the following documents:

- 1) The “BCA Registration Form” duly completed and signed
- 2) A copy of the registration of your company in the Trade Register of the Chamber of Commerce, Articles of Association or equivalent where your company is registered.
- 3) A copy of the passport or identity card of a legal representative (director,...) of the company appearing in the Articles of Association or likewise (extract from the Trade Register of the Chamber of Commerce).
- 4) If applicable, a proxy signed by the legal representative of the company for each person authorised to buy/collect on behalf of the company, including copy of their passport or identity card.
- 5) The valid VAT N° used for acquisition of intra-community supplies of your company from the country of destination
- 6) This document duly signed.

B. / On the occasion of every vehicle bought at BCA, we need:

In all cases:

1. The document “Proxy for vehicle collection”

This document will be sent to you together with the invoice. We ask you to identify on this document the person or transport company authorised to collect the vehicle at BCA. In order to be able to release the vehicle purchased, we need to have this document returned to us, duly completed and signed by a legal representative of the company.

If you use a third party transport company for the collection of the vehicles:

1. A copy of the “CMR” or “Carnet TIR” for the vehicles collected by a third party transport company
2. A copy of the ID card or passport of the driver

→ No VAT deposit is due

If you don't use a third party transport company for the collection of the vehicles:

1. The document “Transport statement”
2. The document “Deposit Agreement”

→ A VAT deposit, equalling the full VAT amount (21%) of the value of the car purchased (fees included) is payable before the vehicle leaves the BCA premises

This deposit will be refunded to you when we have received a piece of evidence, issued by the local authorities, that the vehicle has arrived in the country of destination (e.g. MOT, registration of the vehicle,...).

2. This facility is not available to vehicles qualified as “Margin cars”. The vehicles sold on a “Margin” basis are subject to the European Community VAT Margin system meaning that the vehicle and services rendered are considered as being “VAT inclusive”.

EN SUPPLEMENTARY CAR AUCTION CONDITIONS BCA

Applicable to VAT registered buyers from EU countries

If we do not receive the proof of export within a period of 3 months as from the date of the sale, we will consider the sale as a domestic sale submitted to Belgian VAT and we will not refund the VAT deposit anymore.

I Other important matters of attention:

- Accepted **ways of payment**: we accept only payment **by bank transfer**.
- Furthermore we would like to inform you that N.V. BCA Autoveiling – Enchères Autos S.A. solely acts as seller of second hands cars but **does not fulfils any export formality for the account of customers** who want to export cars purchased at BCA. These export formalities are fully at charge of the buyer (e.g. demand for transit plates, issuance of EUR1,...).
- No vehicle will be released unless we have received the **irrevocable payment** of the full invoice amount on our bank account (vehicle price + fees + VAT deposit).

→ The proof of payment needs to be sent to us at the collection of the vehicle, or 72 hours after conclusion of the sale, at the latest. Please find below the list of bank accounts on which the payments can be made:

■ **Fortis Bank:**

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