



Atlanta, GA June 27th – 28th 2018 Auction

Notice to non-taxable domestic buyers & international buyers

Due to the logistics of this sale, all sales tax will be collected at the time of purchase on all off-site items.

Local taxes will be assessed in accordance to the state where the item is located.

For **international buyers** registering with an international address (outside the USA and Canada), all taxes must be paid on your purchases. Once a bill of lading is received from your transport company, Ritchie Bros. Auctioneers will review and approve submitted documents and issue a refund where applicable.

For **non-taxable domestic buyers (USA and Canada)**, all taxes must be paid on your purchases. Once a bill of lading from your transport company and all other tax documents are received (i.e. mining, manufacturing exemption certificates), Ritchie Bros. will review and approve submitted documents, and refund any applicable paid taxes.

You must hire a **third party** transport company to transport your purchases. You **cannot pick up your own purchases** as it is deemed by the state that you took personal possession at the point of sale and therefore are liable for all state taxes assessed on that item(s).

For those **customers claiming resale exemption** and who are purchasing with the intent to resell the equipment, taxes will be removed once the RESALE EXEMPTION CERTIFICATE(S) have been received. A resale exemption form must be completed for each state in which the equipment is located.

Documents should be forwarded to:

Ritchie Bros. Auctioneers (America) Inc. Attn: Robynn Pracht
4170 Highway 154
Newnan, GA 30265

Please include a copy of your sale invoice in all correspondence.

Ritchie Bros. Auctioneers' **customer service staff will be more than willing to assist you** in the collection of documents required to obtain a refund of taxes paid. If you let us know the name of your transport company/broker, a contact name and telephone number, we will contact them (with your permission) and assist them with completing the bill of lading(s) that you require for a tax refund.

All **tax questions** should be directed to the Customer Service Manager.

Robynn Pracht

Email: rpracht@rbauction.com

Phone: 770.304.3355