



BREXIT INFORMATION

Information on changes in transport & taxes

Definitions

EORI number

Is an identification number that businesses and individuals need in all customs procedures when exchanging information with Customs administrations. Since Jan 1st, 2021, everyone from the EU or Northern Ireland will need an EORI number to trade with the UK. You can find more information and apply for an EORI number here.

DDU (Door to Door Unclear at the destination)

This is a full service and includes export docs, transit docs (if required) and the transport to the destination country. The customer will need to have a local customs agent at the destination for finishing the importation into their country. Ritchie Bros. works with customs agents around the world, so do not hesitate to contact us if you don't have a local customs agent.

Transit Document

If the final destination country is not the first country of arrival in the EU, then the haulier needs to get a Transit document (T1/T2).

Export document (EXA/EXD)

Is the document provided by the UK customs demonstrating that the goods were exported.

Customs Duty

Is a tax imposed on the import and export of goods. If you want to see an example of duty rates, you can find some information here: <https://www.simplyduty.com/import-calculator/> (please consider these as a guide only, you need to get the exact information from your customs agent, bear in mind that the Brexit deal allows to trade between UK and EU with 0% of duty when the origin is UK/EU).

Trader Support Service (TSS)

If you move goods between Great Britain and Northern Ireland the Trader Support Service will guide you through any changes due to the implementation of the Northern Ireland Protocol.

<https://www.gov.uk/guidance/trader-support-service>

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Buyers & Sellers from the European Union

(+44) 01332 819700

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Auctioneers®



STEPS FOR BUYING FROM RITCHIE BROS. UK

- ▶ **Step 1** – Customer registers for an EORI number.
- ▶ **Step 2** – After purchase, the customer will receive a commercial invoice from Ritchie Bros.

- ▶ **Step 3A** – Customer appoints Ritchie Bros. Logistics or one of our nominated shippers for the DDU Service.

or

- ▶ **Step 3B** – Customer appoints one of the nominated agents ONLY for the export documents. Customer will need to arrange their own transit documents (T1). Approx. Cost (£40 - £130).

or

- ▶ **Step 3C** – Customer appoints a different UK customs agent.
 - a. UK VAT deposit (20%) will be required before collection. It will be refunded in full once Ritchie Bros. has received the proof of export.
 - b. Customs will send customer a receipt of their MRN (Movement Reference Number).
 - d. Customer needs to send the MRN number to the transport/haulier to create PBN (Pre-Boarding Notification).
 - e. Haulier uses PBN number to create GMRN (Goods Movement Reference Number).
 - f. Goods are ready for export.
 - g. Customer send Ritchie Bros. the export document.
 - h. Ritchie Bros. refunds the VAT to the customer.

DUTIES & CUSTOMS

Export docs

The standard fee for this is £70 per trailer. However, the price may vary slightly depending on the packing list (between £40 - £130).

Transit document (T1/T2)

£200 max (if required).

Duty

In some exceptional cases, the customer might need to pay import duties at the destination country. The majority of the construction equipment will pay 0% of duty. You can contact Ritchie Bros. before the auction or contact your local customs agent for the latest information on this.

VAT TREATMENT

UK VAT (20%)

Ritchie Bros. will require the buyer to place a refundable deposit of the UK VAT (20%) before collection of the items ONLY if the customs agent in charge of the UK export docs is not one of our nominated agents. That deposit will be refunded in full after Ritchie Bros. receive a copy of the Export document (EXA/EXD).

VAT at the destination (X%)

Buyers from the EU will need to pay the VAT at the destination when they clear customs there or later if they have deferred VAT & duty payment at their country.

REFURBISHMENT / CLEAN CERTIFICATE

At our new UK facility, we can provide extra services to the buyers.

Please don't hesitate to contact us at maltby@ritchiebros.com for further information or quotes.

SELLERS from EU



STEPS FOR SELLING IN RITCHIE BROS. UK

- ▶ **Step 1** – Customer registers for an EORI number (please contact your TAX advisor for specific instructions).
- ▶ **Step 2a** – If you want to sell CE Items: We can provide a full service, our Ritchie Bros. UK team will:
 - Clear the import docs
 - Clear the customs duty (if any)
 - Get the transport to the Maltby yard done

or

Step 2b – If you want to sell Non-CE Items: Please contact your local Territory Manager or contact us for further information (maltby@ritchiebros.com).

DUTIES & CUSTOMS

Import docs in the UK

The standard fee for this is £70 per trailer. However, the price may vary slightly depending on the packing list (between £40 - £130).

Duty

In some exceptional cases, the customer might need to pay duties. The majority of the construction equipment will pay 0% of duty. You can contact Ritchie Bros. UK for a reference (maltby@ritchiebros.com).

VAT TREATMENT

No changes, our sellers won't pay VAT for selling in the UK.



Buyers & Sellers from from Northern Ireland

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BUYERS from Northern Ireland



STEPS FOR BUYING FROM RITCHIE BROS. UK

- ▶ **Step 1** – Customer registers for an XI EORI number. You can register here: <https://www.gov.uk/eori>
- ▶ **Step 2** – After purchase, the customer will receive a commercial invoice from Ritchie Bros.
- ▶ **Step 3** – Customer registers with TSS (see above) and get a MRN (Movement Reference Number).
- ▶ **Step 4** – Haulier uses MRN to create GMRN (Goods Movement Reference Number).
- ▶ **Step 5** – Goods are ready for export from the UK to Northern Ireland.

DUTIES & CUSTOMS

No changes.

VAT TREATMENT

No changes.

REFURBISHMENT / CLEAN CERTIFICATE

In our new UK facilities, we can provide extra services to the buyers.

Please don't hesitate to contact us at maltby@ritchiebros.com for further information or quotes.

SELLERS from Northern Ireland



STEPS FOR SELLING WITH RITCHIE BROS. IN THE UK

Customers register for an XI EORI number. You can register here: <https://www.gov.uk/eori>

Please contact your Territory Manager Tom Walsh (twalsh@ritchiebros.com) for further advice.

DUTIES & CUSTOMS

No changes.

VAT TREATMENT

No changes.

SELLERS from Northern Ireland



STEPS FOR SELLING WITH RITCHIE BROS. IN EU

Northern Ireland will remain aligned to a limited set of EU rules, including those rules related to goods.

Please contact your Territory Manager Tom Walsh (twalsh@ritchiebros.com) for further advice.

DUTIES & CUSTOMS

No changes.

VAT TREATMENT

No changes.