

FREQUENTLY ASKED QUESTIONS

BELOW YOU WILL find the answer to common questions about Heffel's shipping procedures. If you have any additional questions, please contact our Shipping Department by email or call 1-800-528-9608.

Q: I am the successful bidder on a Lot offered in a Heffel auction. What are my shipping options?

A: Congratulations on your new purchase! Following the sale, you will receive an email with your purchase invoice(s) as well as a *Shipping Authorization Form for Property*, which can also be accessed and submitted online. Your shipping options are listed on this form. If the Property has been purchased at an auction or private sale conducted by Heffel, Heffel will not pack and ship, release, or accept liability for physical loss of or damage to the Property, until payment in full of the purchase price for the Property, including the Buyer's Premium and any applicable sales tax has been received and accepted in good, cleared funds by Heffel.

Q: Is it the responsibility of the purchaser or of the auction house to facilitate transport?

A: It is the sole responsibility of the purchaser to decide how and with whom to ship their property. Heffel provides professional guidance and assistance to have Property packed, insured and forwarded at the Property Owner's expense and risk pursuant to Heffel's *Terms and Conditions of Business* and *Property Collection Notice*, as published in the auction sale catalogue and online. The Property Owner is aware and accepts that Heffel does not operate a full-service fine art packing business and shall provide such assistance for the convenience only of the Property Owner.

Q: I would like my property shipped to an address that is different from my mailing address. How do I proceed?

A: The Property owner may choose to have their Property shipped to an address different from the billing address. If this is the case, the Property owner must submit a signed and completed *Shipping Authorization Form for Property* (online, via email or fax) which notes the shipping address. Taxes are applied based on the jurisdiction in which the Property is released to the Property owner. For example, if your billing address is in Ontario, but you ship the work to an Alberta address, Alberta provincial taxes will be applied to your invoice.

Q: I would like an authorized third party to retrieve my property on my behalf. How do I proceed?

A: If this is the case, the buyer must submit a signed and completed *Shipping Authorization Form for Property* (online, via email or fax) which notes the name of the third party authorized to retrieve the work on the Property Owner's behalf. Taxes are applied based on the jurisdiction in which Property is released to the Property Owner or the authorized third party. For example, if your billing address is in Ontario, but a third party picks up the work from our Vancouver office, British Columbia provincial taxes will be applied to your invoice.

Q: What are the conditions of tax exemption for fine art?

A: As per section B.4 of Heffel's *Terms and Conditions of Business*, all or part of the Sales Tax may be exempt in certain circumstances if the Lot is delivered outside of the jurisdiction of sale of the Lot. Shipments out of the jurisdiction of sale of the Lot(s) shall only be eligible for exemption from Sales Tax if shipped directly from the Auction House with shipping contracted by the Auction House. All claims for Sales Tax exemption must be made prior to or at the time of payment of the Purchase Price. Sales Tax will not be refunded once the Auction House has released the Lot. The Buyer agrees and shall fully indemnify the Auction House for any amount claimed by any taxing authority due as Sales Tax upon the sale of the Lot, including any related costs, attorney fees, interest and penalties.