

# VAT DEPOSIT PROCEDURE

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To justify the VAT exemption, and hence the return of the deposit, the following documents are necessary, depending on the case and on whether the client belongs to the EU or is an Export company:

## A. IF BCA TRANSPORTS THE VEHICLES:

If you contract the transport to your destination with BCA, it is NOT necessary to pay the VAT deposit. If you contract the transport to a country other than your own, the payment of the deposit is always compulsory.

**B. IF AN INDEPENDENT CARRIER IS CONTRACTED** (when there is no shareholder link between companies, and the person signing on behalf of the transport company has no relationship with our client):

### B.1. EU customers:

- Original CMR or BL with three stamps (BCA, carrier and customer), the date of receipt at destination, the original signature and the full name of the original signature and full name of the company's authorised representative.
- Copy of the confirmation of arrival of the vehicle at destination (next page of this document).
- Copy of proof that the transport has been carried out: this may be the carrier's invoice, or the bank receipt proving payment for the transport to the carrier.

### B.2. Export customers:

- Copy of the SAD or MRN with an original stamp and signature of the company's proxy.
- Copy of the confirmation of arrival of the vehicle at destination (next page of this document).
- Vehicle transport cargo insurance policy from the same transport agency.\*
- Copy of proof that the transport has been carried out: this may be the carrier's invoice, or the bank receipt proving payment for the transport to the carrier.

\* In the event of not being able to provide the cargo insurance policy, the transport invoice or bank receipt justifying payment of the contracted service will be valid.

All these documents can be sent by email except the CMR, which must be sent in original by courier or physically presented to BCA in order to check the veracity of the original signature and stamp.

The documents must reach BCA within a period of 3 months from the departure of the vehicle. After this period, the vehicles will be automatically re-invoiced including VAT. In that case, you will be able to recover the VAT at The Customs Office in your country.

## Banking Information

Present a certificate of bank ownership, issued by the bank itself.

Address to send documents.

Necessary to get the deposit back:

**BCA España Autosubastas de vehículos SL**

Polígono Miralcampo

Avda. Conde de Romanones, 10

19200 Azuqueca de Henares – SPAIN

C/O: Tania Codonal

E-mail: [tania.codonal@bca.com](mailto:tania.codonal@bca.com)

Telephone: +34 949 263 000

BCA account for the payment of the vehicles

purchased (VAT or transport deposit and purchase invoice)

purchase invoice):

**Bank: BBVA**

**SWIFT: BBVAESMMXXX**

**IBAN: ES4501820055860208001052**

# CONFIRMATION OF DELIVERY

## Intra-Community supply pursuant to Article 138 of the EU VAT Directive

BCA company name \_\_\_\_\_  
BCA email address \_\_\_\_\_  
BCA customer number \_\_\_\_\_  
Company name/legal form \_\_\_\_\_  
Street, number \_\_\_\_\_  
Postcode, town/city, country \_\_\_\_\_  
Email address \_\_\_\_\_

## Object/Objects of intra-Community supply

Brand	Model	VIN (17-digit)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

As the customer I herewith confirm that I have received the object /objects listed above by way of intra-Community supply:

### Date of receipt

(day, month and year of receipt of the object/objects listed in the member state to which the object/objects supplied has/have been delivered)

\_\_\_\_\_

### Member state and place of receipt

(member state and place to which the object/objects supplied has/have been delivered by way of shipment or despatch)

\_\_\_\_\_

### Date of issue of confirmation

\_\_\_\_\_

### First name and last name

(first name and last name of the customer or his authorised representative in block letters)

\_\_\_\_\_

### Position/role in company

\_\_\_\_\_

### Signature

(signature of the customer or his authorised representative)

\_\_\_\_\_

Please send the completed and signed receipt of delivery declaration to the email address at the top of the form