Notices to Purchasers
Guidance for Purchasers

THESE PAGES, ENTITLED "GUIDANCE FOR PURCHASERS" ARE PRODUCED FOR THE BENEFIT OF ALL PROSPECTIVE ONLINE AUCTION PURCHASERS WHO ARE ADVISED TO READ THEM CAREFULLY AND IN FULLPRIOR TO PURCHASE.

1. **Conditions of Sale**
   Before bidding, all prospective Purchasers should read carefully the Online Auction Conditions of Sale and Online Auction Terms which are available to view on the www.tattersallsonline.com website.
   Please note that you may only use the Online Auction facility if you are making a bid for purposes which relate to your trade, business, craft or profession. It is not available for use by consumers.

2. **Guide to Cataloguing**
   Before bidding, all prospective Purchasers should read carefully this section posted on the Tattersalls website with the Online Auction Conditions of Sale and the Online Auction Terms. Purchasers wishing to enquire about any catalogue details, should do so to a Tattersalls Online representative for more information.

3. **Online Announcements (Condition of Sale 14)**
   All Lots are sold subject to any announcements, declarations, notices and updates that may be published online by Tattersalls regarding a Lot at the time of first publication of the Online Auction Sales Catalogue. It is the responsibility of all bidders to check for and read all such announcements, notices and updates prior to bidding on a Lot.

4. **Inspection of Documentation**
   Purchasers can check the Health Documentation, Certificates and Flu Vaccinations status of Lots by means of the Lot documentation section of Tattersalls Online website. They can also use this section to view whether a Fillies' Examination Certificate has been lodged. All such information is displayed without attaching responsibility to Tattersalls or the Veterinary Surgeons concerned.

   Prospective Purchasers of mares should view this section of the Tattersalls Online website to check passports for details of vaccinations against EHV-1 (Rhinopneumonitis).

   Covering Certificate - Pregnancy Certificate - Fillies' Examination Certificate

   Where in any case a certificate has not been lodged with Tattersalls, prospective Purchasers should make their own enquiries of the Vendor.

5. **Export Certificates**
   Following the implementation of Anti-Doping Rules by the British Horseracing Authority (BHA), there are new requirements for horses that have been imported into Great Britain for training and racing. A horse's export certificate has to be lodged with the Stud Book of Great Britain and Ireland within 90 days of its arrival in Great Britain (the "General Stud Book"). Lots that do not have their export certificates lodged with the General Stud Book pre-Sale will be declared as such in the declarations section on the Tattersalls Online website. Further enquiries should be made to a Tattersalls Online representative for more information.

6. Repository

Tattersalls offers a voluntary repository in which vendors may place pre-sale x-rays, Video Endoscopies and other stipulated information. For further details please see the repository guidelines and repository rules which are published on the Tattersalls website.

7. Pre-Sale Inspection of Lots

Prospective Purchasers are advised to thoroughly inspect Lots and obtain veterinary advice prior to purchase. Contact and viewing location details of each Lot are available for each Lot on the Tattersalls Online website and inspections should be arranged by appointment only. Purchasers must ensure that Vendor approval is obtained before a veterinary inspection is made.

8. Conditions of Sale 14-19

Prospective Purchasers are particularly requested to read carefully the provisions of Conditions 14 –19 of Tattersalls Online Auction Conditions of Sale.

9. Description and Health / Returnable Lots (Conditions of Sale 10, 11 and 12)

Attention is drawn to Condition of Sale 10 entitled "Description and Health". Under Condition of Sale 12, no Lot is returnable other than in accordance with Conditions of Sale 10, 11 and 12. Prospective Purchasers should specifically note that there is no term implied in any sale that a Lot is of satisfactory quality or is fit for training or any particular purpose.

10. Lots offered for sale with a Pre-Sale Veterinary Certificate (subject to Re-Examination) see Condition of Sale 15.2)

Purchasers of any Lot sold with a Pre-Sale Veterinary Certificate may instruct a veterinary surgeon to conduct a re-examination on their behalf only in accordance with condition of sale 15.2 and the deadlines therein.

11. Wind Returns – Horses in Training, Yearlings, Two-Year-Olds and Stores

Purchasers are reminded that where Horses in Training are referred to the Wind Panel, they will be normally tested at the gallop on Newmarket Heath (see Conditions of Sale 10, 11 and 12). For all Lots returned to Tattersalls under Condition of Sale 10.8 (a) and 10.9 (a), a fee of £600 plus VAT will be charged to the losing party. This fee is to cover in part the expenses incurred in the testing of the Lot. Therefore, where a Lot so referred is adjudged to be non-returnable to the Vendor, the fee will be added to the Purchaser's account.

12. Anabolic Steroid and Bisphosphonate Testing, Nonsteroidal Anti-inflammatory Drug Testing, Corticosteroid Testing and Clenbuterol Testing (Conditions of Sale 24 & 29)

A Horse in Training (including Breeze Up Lots), a Horse out of Training, a Yearling (other than a Yearling sold prior to 1 July) or a Two-Year-Old can be tested post-sale for prohibited substances outlined in condition of sale 24. Purchasers are advised to note the deadlines therein including notification to Tattersalls by 5:00 p.m. on the first day after the day on which the Lot was sold that a blood sample is to be taken. The blood sample must then be taken by 5pm on the second day after the day on which the lot was sold by the purchaser's vet prior to the Lot departing from the vendor's premises.

Horses in Training (Breeze Up Lots) described as "Sold with a Pre-Sale blood sample (subject to testing)" have had a blood sample taken on the day the lot breezed and placed in storage. Purchasers can request that this sample be tested for Proscribed Drugs as reffered to in Conditions of Sale 29, at a cost of £440 plus VAT. Purchasers are advised to note the deadlines therin including notification to Tattersalls by 5:00 p.m. on the first day after the day on which the Lot was sold that a blood sample is to be tested.

13. Piroplasmosis (Condition of Sale 25)

A Stallion, a Mare, Horse in Training, a Horse out of Training, a Yearling (other than a Yearling sold prior to 1 July) or a Two-Year-Old can be tested post-sale for Piroplasmosis as outlined in condition of sale 25. Purchasers are advised to note the deadlines therein including notification to Tattersalls by 5pm on the first day after the day on which the Lot was sold that a blood sample is to be taken. The blood sample must then be taken by 5:00 p.m. on the second day after the day on which the lot was sold by the purchaser's vet prior to the Lot departing from the vendor's premises.

14. Insurance (Conditions of 6.2 and 8)

Purchasers are reminded that from time the Lot is sold, or time of private purchase, horses are at their risk. Immediate insurance cover against mortality and theft is available subject to acceptance, and we strongly recommend that this is effected.

15. Keep and Removal of Horses After Sale (Conditions of Sale 5)

Purchasers must make arrangements to take away at their own expense every Lot purchased by them from the Vendor's premises before 5.00 p.m on the fourth day after the day on which the Lot was sold, provided that Tattersalls has given prior written consent.

In the event that the Lot has not been collected by the stipulated time the Purchaser shall pay on demand to the Vendor the reasonable expenses not exceeding £30 per day incurred by the Vendor of and in connection with the Lot for any day or part of a day the Lot remains on the Vendor's premises beyond the stipulated time.

16. Release of Horses

Before any Lot may be collected, a Pass Out must be obtained from the Tattersalls Accounts department, authorising the release of the Lot by the Vendor to the Purchaser. The vendor must not release the Lot to the Purchaser or his agent unless they have first produced to them a true and complete copy of the Pass-Out.

17. Identification of Horses

Purchasers are advised to check the description of their Lot in the passport (or a copy thereof) as soon as possible after purchase.

18. Documents

Documents will only be released either on the receipt of a written application or as a result of a personal application. Where documents are sent by post they are at the risk of the Purchaser.

19. Broodmares

19.1 Rhinopneumonitis (EHV-1)

The following notice is included at the request of the Thoroughbred Breeders' Association (TBA): Mares in late pregnancy which have been purchased on an online auction constitute a possible risk to the stud where the mare is sent, since from the fifth month of pregnancy onwards there is a possibility that abortion due to Rhinopneumonitis may occur. Attention is drawn to the recommendations from the TBA that mares from stud farms where Rhinopneumonitis/Virus Abortion has occurred during the previous season should be foaled in isolation. Details of vaccinations against Rhinopneumonitis can be found in the mare's passport and may be viewed in the documentation section of the Lot on the Tattersalls Online website.

19.2 Isolation of Broodmares

In accordance with TBA recommendations, all mares returning from Tattersalls Online Auctions should be isolated from in-foal mares.

20. Registrations to bid online

In order to bid on the online auction, you must go to www.tattersallsonline.com where you must register, if you have not done so previously. Once logged in you may then request to JOIN SALE, where you will be asked to complete your details. Our accounts team will confirm arrangements with you as soon as possible.
Even if you have an account with Tattersalls, you must register, apply and receive bidding approval for each Tattersalls Online Auction. Registrations to bid must be made at least 24 hours prior to the original closing time of the online auction.

21. Maximum Bid

A maximum bid may only be placed by a Bidder once the bidding period for a Lot is open. A maximum bid is an amount up to which you agree and allow the Online Auction Facility to bid automatically on your behalf. The Online Auction Facility will only raise your bid when a counter bid has been placed.

As the holder of the maximum bid, each bid placed will be recorded as your new highest bid until your maximum has been outbid.

When placing a maximum bid, the bid amount shown will be the next increment required only, save that where the maximum bid does not exceed the reserve price of the listing then, in that event, the Online Auction Facility will record the maximum bid entered.

If you enter a maximum bid in the same amount as another Bidders' maximum bid, the first Bidder (in time) to place the maximum bid will be the purchaser of the Lot if it is sold at that amount.

A Bidder can reduce their maximum bid by re-entering a bid amount lower than the original maximum bid amount, unless there is a counterbid already in place equal to or greater than the new maximum bid amount the Bidder wishes to reset.

22. UK-based Lots Value Added Tax ('VAT')

22.1. Lots for Export outside Great Britain

Where Lots are purchased for immediate export outside Great Britain the purchase may be zero-rated for VAT purposes provided that Tattersalls are supplied with a satisfactory proof of export from Great Britain by the Purchaser or his shipping agent. Similar arrangements are available in certain circumstances and subject to agreement on a Lot by Lot basis with HM Customs and Excise where the Lot is not exported immediately. If there is likely to be any delay whatsoever in the exporting of a lot, the Purchaser is recommended to contact the Tattersalls Accounts department.

The Purchaser will be liable for import VAT in the country of arrival at the prevailing rate, however, if the Purchaser is VAT registered they may be able to use Postponed VAT Accounting to account for the VAT on their VAT return.

22.2.Lots remaining in Great Britain

VAT will be charged as indicated in the catalogue when published online. The VAT Registration Scheme for Racehorse Owners in the UK allows owners to reclaim VAT on purchases where the horse remains in the UK. The Scheme also allows owners to reclaim VAT on training fees etc., where the horse is trained in the UK. Racehorse owners are urged to take full advantage of this scheme.

Breeders who are VAT registered can recover VAT on all racing expenses. Anyone having any query on VAT is invited to contact a Tattersalls Accounts representative.

23. Irish-based Lots Value Added Tax (VAT)

23.1 Lots for Export outside the EU

Where Lots are purchased for immediate export outside the European Union ('EU') the purchase may be zero-rated for VAT purposes provided that Tattersalls are supplied with a satisfactory proof of export from the EU by the Purchaser or his shipping agent.

The Purchaser will be liable for import VAT in the country of arrival at the prevailing rate.

23.2 Lots to be sent to another EU Member State or Northern Ireland

Where Lots are purchased for despatch to another EU Member State or Northern Ireland the purchase may be zero-rated for VAT purposes provided the invoice is made out to a person registered for VAT in another Member State or Northern Ireland and the VAT number is lodged with Tattersalls and Tattersalls are supplied with a satisfactory proof of movement from the Republic of Ireland.

23.3 Lots Purchased by Irish Residents

From the 1st January 2019, the Reduced Rate of VAT (currently 13.5%) applies to the supply of live horses other than those intended for use in agricultural production.

The Livestock Rate (currently 4.8%) continues to apply to the supply of live horses normally intended for use in agricultural production. Accordingly, the Livestock Rate (currently 4.8%) only applies to those horses that are supplied to a farmer.

In practical terms, therefore, in order for the supply of a horse to qualify for the application of the Livestock Rate (currently 4.8%) a purchaser must provide a written declaration to the VAT accountable supplier (Tattersalls Limited) that he or she is a farmer (as defined in section 2 of the VAT Consolidation Act 2010) with details of his or her name, address and PPS/VAT registration number. A copy of the required declaration is available from the Sales Accounts department.

If you need some further guidance in relation to VAT applicable to farmers purchasing live horses at auction, please see below links to the Irish Revenue website –
http://www.revenue.ie/en/tax/vat/leaflets/horses.html

24. Payment for Purchases (Condition of Sale 5)

All Lots are sold for payment by cash, credit/debit card, or acceptable bankers draft (Condition 5.1).
Please note Tattersalls are no longer able to accept € 500 notes.
Ring prices are quoted in guineas. A guinea represents Sterling £1:05.

All invoices raised are in Sterling and all payments for purchases are due in Sterling. Prospective Purchasers may deposit funds with Tattersalls prior to a sale. If a Purchaser wishes to pay by any other method, arrangements must be agreed before bidding. Please complete a New Buyer Form and send this to Accounts at least 7 days before the sale. Please ask your bankers to forward a reference direct to Accounts as your application cannot be considered until this is received.

Please note all customers should contact the Tattersalls Accounts department prior to bidding in order to agree payment procedures.

Tattersalls' bankers are:
Lloyds Bank PLC,
Piccadilly Branch,
39 Piccadilly, London W1V 0AA
Sort Code: 30 00 08: Tattersalls Account No. 00575080;
IBAN number GB 64 LOYD 3000 0800 575080
BIC LOYDGB 21012 SWIFT CODE LOYDGB 2L

Overseas Purchasers funding their purchases from non-sterling sources may wish to consider covering

forward their Sterling liabilities.

25. Purchasers Authorisation

This scheme is available for Purchasers who wish to appoint an agent to act for them. Forms can be obtained by personal application only to Accounts. The scheme is subject to:

25.1 The Authorisation together with a payment reference, both completed and signed by the Principal, being lodged with Tattersalls by way of application at least 7 days before the sale.

25.2 No Authorisation is effective unless it has been approved in writing by Tattersalls who reserve the right to withhold acceptance without giving any reason. An agent may not bid under this Authorisation until such written acceptance has been received.

25.3 Agents must notify Accounts of any purchases under an Authorisation immediately following purchase.

26. Private Sales

26.1 Contract

When Lots fail to sell in the ring, Private Sales may be registered with Tattersalls and will invoke the Conditions of Sale (save those highlighted on the Private Sale Agreement Form) unless otherwise agreed. Vendors and Purchasers wishing to register Private Sales with Tattersalls should contact the Accounts department. No statement, certificate, forecast or expression of opinion made by Tattersalls in respect of any Lot is or is deemed to be in any circumstances a representation, undertaking or warranty by Tattersalls and Tattersalls shall in no circumstances become liable to any person in respect thereof.

26.2 Auction Races

Under the Orders of the British Horseracing Authority, Lots sold or bought-in at public auction under the hammer qualify for these races but Lots which do not reach their reserve do not qualify. The sale of a Lot privately (i.e. not under the hammer) does not qualify the Lot for Auction Races.

27. Integrity of Bloodstock Sales

Tattersalls regard the integrity of its Sales as a matter of the utmost importance. In that regard, the attention of Purchasers and Vendors is drawn to the Bloodstock Industry Code of Practice. If Tattersalls become aware of any circumstances giving rise to a breach of the Code, they will take such action as they consider appropriate to preserve the integrity of their sales and will report such matter to the appropriate authorities. In particular, Tattersalls will notify the BHA of any complaints received by them concerning alleged breaches of the Code. It is important to note that the Code of Practice is entirely separate from Tattersalls' Online Auction Conditions of Sale. Tattersalls' Online Auction Conditions of Sale shall continue to apply exclusively to all Lots offered for sale and sold at Tattersalls' Sales. For the avoidance of doubt, if there should be any conflict between the provisions of the Code of Practice and Tattersalls' Online Auction Conditions of Sale, Tattersalls' Online Auction Conditions of Sale shall take precedence.

28. Overseas Owners Premiums

A list of Lots in this catalogue which are qualifiable for Overseas Owners' Premiums can be viewed on request to a member of the Tattersalls Online representative. In all instances, any queries regarding Owners' Premiums should be directed to the Vendor of the Lot and to the appropriate Stud Book Authority to ensure that the Lot meets the criteria required to retain the Premiums.

29. Not In G.S.B.

Where a Lot is described as "Not in G.S.B." it is a non thoroughbred and is registered in the Non Thoroughbred Racing Register but not in the General Stud Book. A Lot registered in the Non Thoroughbred Racing Register is eligible to race under Rules in Great Britain and Ireland, but other racing jurisdictions may preclude non thoroughbreds from participation. Prospective purchasers are advised to make enquiries with the relevant racing jurisdictions before bidding on any Lots.