

## **Invoice**

Cheffins Fine Art Clifton House 1-2 Clifton Road Cambridge CB1 7EA T: (0)1223 213343

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Mr James Knox The Fleming - Wyfold Art Foundation 14 Buckingham Street London WC2N 6DF Invoice No.: 80416 Invoice date: 20/09/2023

Auction: The Fine Sale (F200923)

Auction date: 20/09/2023 Client reference: W58151 Reference/Paddle:4013

Lot	VAT	Description	Hammer	Hammer VAT	Premium(inc. VAT)
97	Margin	Ann Forbes (1745–1834) - Portrait of a lady believed to be Elizabeth, Duchess of Hamilton (1733-1790) bust length in blue with a black lace shawl	£6,500.00	£0.00	£1,911.00
			£6,500.00	£0.00	£1,911.00

Hammer	£6,500.00
Buyers Premium	£1,911.00 Including VAT
Invoice Total	£8,411.00
Balance Due	£8,411.00

Cybercrime and fraud are an ever-increasing threat. Only make payments where you have verified our bank account details; if in doubt call and check.

If you receive any communication from us requesting payments to a new account, please contact us immediately using a trusted email address or phone number.

## Payment

## PLEASE NOTE, WE ARE NO LONGER ACCEPTING CASH AND CHEQUE PAYMENTS

Barclays Bank plc., St. Andrews St, Cambridge, CB2 3AA | Account name: Cheffins | Account number: 50690961 | Sort Code: 20-17-68 Payments from overseas will also require an IBAN and Swift Code: GB44BARC20176850690961 | Swift Code: BARCGB22

Regrettably, we are unable to accept card payments over the phone for invoices in excess of £500 or international payments, please use our secure online payment platform or alternatively, we are happy to accept payment via bank transfer.

Input VAT at 20.00% Standard Import Tax at 20.00% Reduced Rate Import Tax at 5.00%

Premium and other charges are shown inclusive of Input VAT unless otherwise stated. There is no VAT on Artist Resale Right.

† Input VAT on hammer + premium, \*Goods subject to reduced rate import tax on hammer price (Input VAT on premium), \*Goods subject to standard import tax on hammer + premium, \*Goods zero rated. Under the Auctioneer's Margin Scheme in Notice 718 the input VAT deduction has not been claimed and will not be claimed by me on all goods sold on this invoice except lots indicated with † Input VAT on hammer + premium may be claimed. ® Artist's Resale Rights Regulations 2006. A maximum rate of 4% of the hammer price for lots sold for a price in excess of the equivalent of 1000 Euros. We undertake to the buyer to pay such amount to the artist's collection agent.

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