

Sales Tax -Connecticut

New Haven, CA – 6.00%

Exemption Information

Out of State Residents may claim an exemption if purchasing for Resale. Connecticut Sales & Use Tax Resale Certificate is required.

There is NO exemption allowed for Use in Manufacturing.

Shipment in interstate or foreign commerce: Goods must be loaded onto a licensed common carrier and shipped directly from the auction site to a location out of state. A copy of the bill lading must be provided to Heritage Global Partners at the time of shipment as well as a resale statement showing the items are not taxable in the state the goods are being shipped to. If the buyer takes possession of the goods in (CT) the transaction is taxable even if the goods are subsequently shipped out of state or out of the country by the buyer.

Out-of-State Buyers must pay the tax in order to remove the equipment. Taxes will be reimbursed ONLY after invoices are paid in full and all appropriate shipping/export documentation has been received. To be relieved from the liability of sales and use taxes the buyer must provide a Signed and Dated Bill of Lading, a Signed and Dated Air Waybill or a Signed and Dated Sea Waybill. In order to have the tax waived the winning bidders must use a "common carrier" to ship purchases out of the Connecticut, where the assets are located. All documentation must be received within 30 days of the invoice date. Requests for refund and the require documents may be either faxed to 866-644-6775 Attn: Sales Tax or sent via [email cs@hgpauction.com](mailto:cs@hgpauction.com).

Note: After thirty days from the invoice date taxes will be remitted to the state or in transit to the state and all refunds must be requested directly from the State of Connecticut Department of Revenue Services.

We suggest that you contact the CT-DRS should you require clarification of any rules.