

Dorotheum GmbH & Co KG

TARIFF OF CHARGES
FOR AUCTION SALES
VALID FROM MARCH 1st 2023

AUCTION SALES

1. **Buyer premiums** as a percentage of the hammer price for each lot
(for items subject to margin tax and consignment sales: incl.VAT; for items subject to full taxation:
plus VAT on the purchase price)

- a) **all items, apart from vehicles, stamps, coins and wine:**
- | | | |
|---|---------|------------------|
| for the first € 500,000.- for items subject to margin tax and consignment sales | 30 % | <i>incl. VAT</i> |
| for items subject to full taxation | 25 % | <i>excl. VAT</i> |
| for the amount exceeding € 500,000.- | | |
| for items subject to margin tax and consignment sales | 25 % | <i>incl. VAT</i> |
| for items subject to full taxation | 20,84 % | <i>excl. VAT</i> |
| for the amount exceeding € 1,000,000.- | | |
| for items subject to margin tax and consignment sales | 15 % | <i>incl. VAT</i> |
| for items subject to full taxation | 12,5 % | <i>excl. VAT</i> |
- Post-auction sales**
- | | | |
|--|---------|------------------|
| for the first € 500,000.- with post-auction sales | | |
| for items subject to margin tax and consignment sales | 32 % | <i>incl. VAT</i> |
| for items subject to full taxation | 26,67 % | <i>excl. VAT</i> |
| for the amount exceeding € 500,000.- with post-auction sales | | |
| for items subject to margin tax and consignment sales | 27 % | <i>incl. VAT</i> |
| for items subject to full taxation | 22,5 % | <i>excl. VAT</i> |
| for the amount exceeding € 1,000,000.- with post-auction sales | | |
| for items subject to margin tax and consignment sales | 17 % | <i>incl. VAT</i> |
| for items subject to full taxation | 14,17 % | <i>excl. VAT</i> |
- Direct sale (sale without auction)**
- | | | |
|--|------|------------------|
| With direct sale for items subject to margin tax and consignment sales | 38 % | <i>incl. VAT</i> |
| for items subject to full taxation | 31 % | <i>excl. VAT</i> |
- b) **vehicles (not including classic vehicles), stamps, coins and wine**
- | | | |
|---|---------|------------------|
| for the first € 100,000.- | | |
| for items subject to margin tax and consignment sales | 22 % | <i>incl. VAT</i> |
| for items subject to full taxation | 18,34 % | <i>excl. VAT</i> |
| for the amount exceeding € 100,000.- | | |
| for items subject to margin tax and consignment sales | 15 % | <i>incl. VAT</i> |
| for items subject to full taxation | 12,5 % | <i>excl. VAT</i> |
- Post-auction sales**
- | | | |
|--|---------|------------------|
| for the first € 100,000.- with post-auction sales | | |
| for items subject to margin tax and consignment sales | 24 % | <i>incl. VAT</i> |
| for items subject to full taxation | 20 % | <i>excl. VAT</i> |
| for the amount exceeding € 100,000.- with post-auction sales | | |
| for items subject to margin tax and consignment sales | 17 % | <i>incl. VAT</i> |
| for items subject to full taxation | 14,17 % | <i>excl. VAT</i> |
- Direct sale**
- | | | |
|--|------|------------------|
| With direct sale for items subject to margin tax and consignment sales | 38 % | <i>incl. VAT</i> |
| for items subject to full taxation | 31 % | <i>excl. VAT</i> |

3. Transportation charge:

as per separate agreement

4. Handling fee:

- a) for notification of loss:
for each certificate of receipt or bill of sale € 12.– *incl. VAT*
- b) for research:
for each half hour started € 12.– *incl. VAT*
or each certificate of receipt or bill of sale but in any case at least € 12.– *incl. VAT*
- c) for adding/changing billing account € 24.– *incl. VAT*
- d) for transport support for each transport order € 30.– *incl. VAT*
- e) packing charges according to time taken and outlay incurred
- f) for additional insurance services, as a percentage of the insurance value as specified in the General Terms and Conditions:
 - transport insurance by separate request 1 % *incl. VAT*
 - from 14 days following the auction, as specified in the General Terms and Conditions, for each month: 1 % *incl. VAT*
- g) for assistance with the procurement of export documentation, per transaction € 50.– *incl. VAT*

5. for the seller:

- a) for every consignment, an account will be maintained
- b) Dorotheum is entitled to set off against each other any and all claims, charges, costs, expenses and interest as well as possible redemptions and payments (subject to actual receipt) on the basis of the actual balance of the account, constituting a separate debit balance every three months.

We reserve the right to conclude special agreements.
Insurance value: 120 % of the starting price or reserve price.
All charges include statutory VAT,
unless indicated otherwise. Dorotheum GmbH & Co KG

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