

Dorotheum GmbH & Co KG

TARIFF OF CHARGES

FOR AUCTION SALES

VALID FROM 1st JULY 2007

AUCTION SALES

1. lot **Buyer premiums** as a percentage of the hammer price for each

(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 and coins:		
	for the first €10,000.- for items subject to margin tax and consignment sales	25 %	
	for items subject to full taxation		18 %
	for amounts between €10,000.- and €100,000.- for items subject to margin tax and consignment sales	22 %	
	for items subject to full taxation		15 %
	for the amount exceeding €100,000.- for items subject to margin tax and consignment sales	15 %	
	for items subject to full taxation		12 %
	Post-auction sales		
	for the first €10,000.- with post-auction sales for items subject to margin tax and consignment sales		27 %
	for items subject to full taxation		20 %
	for amounts between €10,000.- and €100,000.- with post-auction sales		
	for items subject to margin tax and consignment sales	24 %	
	for items subject to full taxation		17 %
	for the amount exceeding €100,000.- with post-auction sales		
	for items subject to margin tax and consignment sales	17 %	
	for items subject to full taxation		14 %
	Direct sale (sale without auction)		
	With direct sale for items subject to margin tax and consignment sales		38 %
	for items subject to full taxation		31 %
	Internet		
	over the Internet for items subject to margin tax and consignment sales		27.8 %
	for items subject to full taxation	23.17 %	
b)	vehicles (not including historic vehicles), stamps and coins		
	for the first €100,000.- for items subject to margin tax and consignment sales		22 %
	for items subject to full taxation		15 %
	for the amount exceeding €100,000.- for items subject to margin tax and consignment sales	15 %	
	for items subject to full taxation		12 %
	Post-auction sales		
	for the first €100,000.- with post-auction sales for items subject to margin tax and consignment sales	24 %	
	for items subject to full taxation		17 %
	for the amount exceeding €100,000.- with post-auction sales		
	for items subject to margin tax and consignment sales	17 %	
	for items subject to full taxation		14 %
	Direct sale		
	With direct sale for items subject to margin tax and consignment sales		38 %
	for items subject to full taxation		31 %
	Internet		
	over the Internet for items subject to margin tax and consignment sales		27.8 %
	for items subject to full taxation	23.17 %	
c)	Historic vehicles		
	for the first €40,000.- for items subject to margin tax and consignment sales	12 %	
	for items subject to full taxation		10 %
	for amounts between €40,000.- and €100,000.- for items subject to margin tax and consignment sales	10.2 %	
	for items subject to full taxation		8.5 %
	for the amount exceeding €100,000.- for items subject to margin tax and consignment sales	8.4 %	
	for items subject to full taxation		7 %
d)	Storage charge:		
	general, for each month started		1 %
	large volume items		according to separate notification

- e) **Interest:**
calculated daily on the arrears and charged every quarter at 6 % per annum above the applicable "3-month European Interbank Offered Rate (EURIBOR)" for the preceding calendar quarter, rounded to the nearest quarter percentage point.
Any interest rate changes shall take effect from the first day of the next but one month following the end of the calendar quarter.
- f) **Broker fee (incl. VAT):** on the hammer price for each lot upon knockdown
up to a hammer price of €720.– 2.4 %
but in any case at least €1.–
from a hammer price of €721.– 1.2 %
but in any case at least €22.–
2. **Seller premiums:** on the hammer price for each lot
on the hammer price:
for items subject to margin tax:
up to a hammer price of €1,000.– 15 %
above that 12.5 %
from a hammer price of €10,000.– 8 %
plus VAT from the seller premium
but in any case for each lot at least:
generally €35.–
for stamps, books and coins €15.–

for items subject to full taxation:
up to a hammer price of €1,000.– 18 %
above that 15 %
from a hammer price of €10,000.– 9.6 %
but in any case for each lot at least:
generally €35.–
for stamps, books and coins €15.–

Dorotheum will bear any local auction duties payable.
- a) **Retraction fee (incl. VAT):** on the starting price for each lot
generally:
for non-displayed items 12 %
for displayed items 18 %
on the day of the auction 24 %

With catalogue auctions:
until printing 12 %
between printing and display 18 %
for displayed items 24 %
- b) **Auction fee (incl. VAT):** on the starting price for each lot
following unsuccessful auction until displayed again or until the catalogue is printed 2.4 %
but in any case at least €2.–
- c) **Advance interest:**
calculated daily on the advance and charged every quarter at 4% per annum above the applicable "3-month European Interbank Offered Rate (EURIBOR)" for the preceding calendar quarter, rounded to the nearest quarter percentage point.
Any interest rate changes shall take effect from the first day of the next but one month following the end of the calendar quarter.
- d) **Reserve fee in the event of retraction: on the reserve (incl. VAT):** for each lot 4 %
- e) **Fee to cover catalogue costs:**
for photography of lots
in auction lists and catalogues: as per separate agreement
3. **Transportation charge:** as per separate agreement
4. **Handling fee (incl. VAT):**

a)	for notification of loss: for each certificate of receipt or bill of sale	€12.-
b)	for research: for each half hour started	€12.-
	for each certificate of receipt or bill of sale but in any case at least plus printing charge for each page	€12.- € 1.-
c)	for adding/changing billing account	€24.-
d)	for transport support for each transport order	€ 30.-
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 %
	- from 14 days following the auction, as specified in the General Terms and Conditions, for each month:	1 %

We reserve the right to conclude special agreements.

Insurance value: 120 % of the starting price.

All charges include statutory VAT,
unless indicated otherwise.

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