Dorotheum GmbH & Co KG

TARIFF OF CHARGES
FOR AUCTION SALES
VALID FROM 1st AUGUST 2014
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 and coins:
   for the first € 100,000.- for items subject to margin tax and consignment sales 25 %
   for items subject to full taxation 20,84 %
   for amounts between € 100,000.- and € 600,000.- for items subject to margin tax and consignment sales 22 %
   for items subject to full taxation 18,34 %
   for the amount exceeding € 600,000.-
   for items subject to margin tax and consignment sales 15 %
   for items subject to full taxation 12,5 %

Post-auction sales
   for the first € 100,000.- with post-auction sales for items subject to margin tax and consignment sales 27 %
   for items subject to full taxation 22,5 %
   for amounts between € 100,000.- and € 600,000.- with post-auction sales
   for items subject to margin tax and consignment sales 24 %
   for items subject to full taxation 20 %
   for the amount exceeding € 600,000.- with post-auction sales
   for items subject to margin tax and consignment sales 17 %
   for items subject to full taxation 14,17 %

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 %

b) vehicles (not including classic 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 18,34 %
   for the amount exceeding € 100,000.- for items subject to margin tax and consignment sales 15 %
   for items subject to full taxation 12,5 %

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 20 %
   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 14,17 %

Direct sale
   With direct sale for items subject to margin tax and consignment sales 38 %
   for items subject to full taxation 31 %

c) Classic vehicles
   up to € 99,999,-
   for items subject to margin text and consignment sales 12 %
   for items subject to full taxation 10 %
   from € 100,000.-
   for items subject to margin text and consignment sales 10 %
   for items subject to full taxation 8,34 %
d) Storage charge:
geeneral, 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 € 3,000.– 18.34 %
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 € 3,000.– 22 %
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 / auction fee (incl. VAT):
on the starting price for each lot
I. on the day of the auction and for displayed items listed in a catalogue 24 %
II. for displayed items as well as for lots for which cataloguing work has already started 18 %
III. for all items to which I. or II. is not applicable 12 %
IV. for all items to which I. or II. is not applicable, following unsuccessful auction 2.4 %
but in any case at least € 10.–

b) 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.

c) Reserve fee in the event of retraction (incl. VAT):
following an unsuccessful attempt to sell, on the reserve for each lot 4 %

d) 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.–
      or each certificate of receipt or bill of sale but in any case at least € 12.–
   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 %
   g) for assistance with the procurement of export documentation, per transaction € 50.–

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.
All charges include statutory VAT,
unless indicated otherwise. Dorotheum GmbH & Co KG

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