# Dorotheum GmbH & Co KG

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

## AUCTION SALES

1.

Buye	r premiums as a perce	as a percentage of the hammer price for each lot		
(for items subject to margin tax and consignment sales: incl. VAT; for items		T; for items subject to full taxation:		
plus \	/AT on the purchase price)			
a)	all items, apart from vehicles, stamps, coins and wir	ne:		
	for the first $\in$ 500,000 for items subject to margin	tax and consignment sales $30 \%$ incl. VAT		
	for items subject to full taxation	25 % excl. VAT		
	for the amount exceeding € 500,000			
	for items subject to margin tax and consignment sale	es 25 % incl. VAT		
	for items subject to full taxation	20,84 % excl. VAT		
	for the amount exceeding € 1,000,000			
	for items subject to margin tax and consignment sale	es 15 % incl. VAT		
	for items subject to full taxation	12,5 % excl. VAT		
	Post-auction sales			
	for the first $\in$ 500,000 with post-auction sales			
	for items subject to margin tax and consignment sale	es 32 % incl. VAT		
	for items subject to full taxation	26,67 % excl. VAT		
	for the amount exceeding € 500,000 with post-au	ction sales		
	for items subject to margin tax and consignment sale	es 27 % incl. VAT		
	for items subject to full taxation	22,5 % excl. VAT		
	for the amount exceeding € 1,000,000 with post-a	uction sales		
	for items subject to margin tax and consignment sale	es 17 % incl. VAT		
	for items subject to full taxation	14,17 % excl. VAT		
	Direct sale (sale without auction)			
	With direct sale for items subject to margin tax and	consignment sales 38 % incl. VAT		
	for items subject to full taxation	31 % excl. VAT		
o)	vehicles (not including classic vehicles), stamps, coin for the first € 100,000	ns and wine		
	for items subject to margin tax and consignment sale	es 22 % incl. VAT		
	for items subject to full taxation	18,34 % excl. VAT		
	for the amount exceeding € 100,000			
	for items subject to margin tax and consignment sale	es 15 % incl. VAT		
	for items subject to full taxation	12,5 % excl. VAT		
	Post-auction sales			
	for the first $\in$ 100,000 with post-auction sales			
	for items subject to margin tax and consignment sale	es 24 % incl. VAT		
	for items subject to full taxation	20 % excl. VAT		
	for the amount exceeding € 100,000 with post-au	ction sales		
	for items subject to margin tax and consignment sale			
	for items subject to full taxation	14,17 % excl. VAT		
	Direct sale			
	With direct sale for items subject to margin tax and	consignment sales 38 % incl. VAT		
	for items subject to full taxation	31 % excl. VAT		

c) Classic vehicles			
for items subject to margin text and consignment sales	15 % incl. VAT		
for items subject to full taxation	12,5 % excl. VAT		
d) Storage charge:			
general, for each month started	1 % incl. VAT		
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	on the hammer price for each lot upon knockdown	
up to a hammer price of € 720.–	2.4 % incl. VAT	
	but in any case at least $\in$ 1.–	
from a hammer price of € 721.–	1.2 % incl. VAT	
	but in any case at least € 22.–	

2. Seller premiums:	on the	hammer price for each lot
for items subject to margin tax and consignm	ent sales:	
up to a hammer price of € 3,000.–		22 % incl. VAT
above that		15 % incl. VAT
from a hammer price of € 10,000.–		9.6 % incl. VAT
but in any case for each lot at least:	generally	€ 35
	for stamps, books and coir	ns € 15
Dorotheum will bear any local auction duties	payable.	

a) Retraction / auction fee: on the starting price		ice for each lot
Ι.	on the day of the auction and for displayed items listed in a catalogue	24 % incl. VAT
١١.	for displayed items as well as for lots for which cataloguing work has already started	18 % incl. VAT
.	for all items to which I. or II. is not applicable	12 % incl. VAT
IV.	for all items to which I. or II. is not applicable, following unsuccessful auction	2,4 % incl. VAT
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:

following an unsuccessful attempt to sell, on the reserve for each lot 4 %  $_{\it incl. VAT}$ 

### d) Fee to cover catalogue costs:

for photography of lots in auction lists and catalogues:

#### 3. Transportation charge:

#### 4. Handling fee:

	0		
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