

Dorotheum GmbH & Co KG

TARIFF OF CHARGES  
FOR AUCTION SALES  
VALID FROM AUGUST 1st 2021

# 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)	<b>all items, apart from vehicles, stamps, coins and wine:</b>	
	for the first € 100,000.- for items subject to margin tax and consignment sales	28 % <i>incl. VAT</i>
	for items subject to full taxation	23,34 % <i>excl. VAT</i>
	for the amount exceeding € 100,000.-	
	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>
	<b>Post-auction sales</b>	
	for the first € 100,000.- with post-auction sales	
	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 € 100,000.- 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>
	<b>Direct sale (sale without auction)</b>	
	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)	<b>vehicles (not including classic vehicles), stamps, coins and wine</b>	
	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>
	<b>Post-auction sales</b>	
	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>
	<b>Direct sale</b>	
	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>

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 € 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 consignment 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 coins € 15.–  
Dorotheum will bear any local auction duties payable.

a) **Retraction / auction fee:**

on the starting price for each lot  
I. on the day of the auction and for displayed items listed in a catalogue 24 % *incl.VAT*  
II. for displayed items as well as for lots for which cataloguing work has already started 18 % *incl.VAT*  
III. 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 % *incl.VAT*

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:

- 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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Representative offices in Milan, Rome, Düsseldorf, Munich, Brussels and London