GEGEN WART AUK TIONEN

BUYER'S FEES

In the case of differential taxation and brokerage, VAT is included; in the case of normal taxation, VAT is added to the purchase price.

1. All items except motor vehicles, stamps, coins, medals, and wine.	
for the first € 100,000	**27%** incl. VAT
	22,5% excl. VAT
for the amount exceeding € 100,000	**25%** incl. VAT
	20,83% excl. VAT
for the amount exceeding € 500,000	**15%** incl. VAT
	12,5% excl. VAT
2. Motor vehicles (excluding classic cars), stamps, coins, medals, and wine	
for the first € 100,000	**20%** incl. VAT
	16,66% excl. VAT
for the amount exceeding € 100,000	**15%** incl. VAT
	12,5% excl. VAT
3. Classic cars	**15%** incl. VAT
	12,5% excl. VAT
4. Storage fee	
General, per month or part thereof	**1%** incl. VAT
large-volume objects	acc. to special annoucement
5. Fee for live bidding on external online platforms	no extra charge
6. After sale fee	**29 %** incl. VAT

7. Resale right surcharge

For art objects marked in the catalog with “resale right surcharge to be observed”, the resale right surcharge within the meaning of § 16 iVm §16b UrhG will be charged in addition to the purchase price. It amounts to 4 % of the first € 50,000 of the highest bid, 3 % of the next € 150,000, 1 % of the next € 150,000, 0,5 % of the next € 150,000 and 0,25 % of all further bids exceeding € 500,000 but not exceeding a total of € 12,500. The resale royalty does not apply to bids of less than € 2,500.

8. Transport costs acc. to expenditure

9. Packaging costs acc. to expenditure