

I. Ancillary expenses in the case of purchase agreements

1. **Real property transfer tax** ... 3,5 % of the amount of the consideration (discounts or exemption possible in special cases)
2. **Land Register registration fee** (title to property)1 %
3. **Costs of drafting of agreement and registration in the Land Register** as agreed within the scope of the fee regulations of the person who prepared the contract as well as cash expenses for certifications and stamp duties.
4. **Cost of proceedings and administrative charges for real property transactions proceedings** (differ from province to province)
5. **Housing loans for condominium property and owner-occupied houses – transfer to purchaser:** in addition to the regular redemption instalment extraordinary redemption up to 50 % of the outstanding principal or early redemption possible. The purchaser does not have any legal title to be transferred the housing loan.
6. **Adjacent property charges, if any,** pursuant to the municipal bill of charges (development costs and costs of preparing the plot for construction) as well as connection charges and connection costs (electricity, gas, water, sewer, telephone, etc.)
7. **Commission (maximum commission as provided for by law)**

(A) in case of purchase, sale or exchange of

- . **real properties or shares in real properties**
- . **shares in real property** which is subject to condominium ownership or with respect to which condominium ownership is going to be established pursuant to an agreement
- . **business enterprises** of any kind

consideration **for structures/buildings** on land owned by a third party

at a value of

- . up to EURO 36,336,42 ...4 % each
- . EURO 36,336,42 to EURO 48.448,51 EURO 1.453,46
- . from EURO 48.448,58 3 % each

By both parties (seller and purchaser)

Plus 20 % VAT in each case

(B) in case of options:

- . 50 % of the commission pursuant to item 7.A above, which will be taken into account in case the person who was granted the option purchases the property.

II. Ancillary expenses in the case of mortgage loans

1. **Fees payable on the loan agreement**0,8 %
In the case of **credits in current account** with
a term of up to 5 years1,5 %
2. **Land register registration fee**.....1,2 %
3. **General order of priorities** for pledging 0,6 %
4. **Costs of drafting of the contractual document/debt instrument** pursuant to the fee regulations of the person who prepared the document
5. **Cash expenses** for certifications and stamp duties pursuant to fee the regulations
6. **Cost of evaluation, if any**, pursuant to the expert fee regulations
7. **Commission:** must not exceed 2 % of the amount of the loan if the transaction is a transaction within the meaning of Section 15 para 1 IMVO (Immobilienmaklerverordnung). If there is no such connection the commission or other remuneration must not exceed 6 % of the amount of the loan.