



### I. Ancillary expenses for purchase agreements

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|---|---|
| 1. Land transfer tax based on the amount of the consideration   | 3.5%  |
| 2. Land register registration fee (title to property)   | 1.1%  |
| 3. Costs of contract execution  | Acc. to fee regulations of respective author of contract  |
| 4. Cash expenses for certification and stamp duties   | Acc. to current rates   |
| 5. Cost for notification and self-assessment of real estate income tax by the party's representative                        | Acc. to the fees of the respective author of the contract   |
| 6. Priority notice for the intended sale, if applicable   | registration fee with court   |
| 7. Cost of proceedings and administrative charges for real property transactions  | Varies acc. to Federal Province   |
| 8. Housing loans for commonhold property and owner-occupied homes   | In addition to the regular redemption instalment, extraordinary redemption up to 50% of the outstanding principal, or early redemption possible. Purchaser is not entitled to a transfer of the housing loan. |
| 9. Adjacent property charges, if any  | acc. to the municipal bill, as well as connection charges and costs (electricity, gas, water, sewer, telephone, etc.)   |
| 10. Commission (maximum commission as provided for by law)  |   |
| a) for the purchase, sale, or exchange of   |   |
| • property or parts of property   |   |
| • parts of property owned in commonhold or for which commonhold is established according to the agreement                   |   |
| • all kinds of companies  |   |
| • consideration for structures/buildings on third-party land  |   |
| with a value of   |   |
| • up to € 36,336.42   | 4% each   |
| • € 36,336.43 to € 48,448.49  | € 1,453.46 each   |
| • over € 48,448.49  | 3% each   |
| by both parties (seller and purchaser), plus 20% VAT each.  |   |
| b) in case of options   |   |
| 50% of the commission pursuant to item 10.a above, which will be credited in case the option holder purchases the property. |   |

### II. Ancillary expenses for mortgage loans

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|---|---|
| 1. Land Register registration fee                   | 1.2%  |
| 2. General order of priorities for pledging         | 0.6%  |
| 3. Cost for drafting the respective debt instrument | acc. to the fees of the respective author   |
| 4. Cash expenses for certification and stamp duties | acc. to current rates   |
| 5. Cost of evaluation, if any                       | acc. to the expert's fee  |
| 6. Commission                                       | must not exceed 2% of the loan amount (if transaction is subject to Section 15 para. 1 of the Real Estate Broker Regulation - IMVO), otherwise not higher than 5% of the loan amount. |

### III. Ancillary expenses for tenancy agreements

- Fees payable on tenancy agreements (Section 33 item 5 of the Austrian Fees Act): 1% of the gross rent (including VAT) payable during the term of contract; maximum: 18 times the annual value; in case of an indefinite term of contract, 1% of three times the annual value. Since 1 July 1999, the landlord/lessor (or his/her representative, e.g. the broker, property manager, attorney or notary) is obliged to calculate and pay the fee him/herself. In case of tenancy agreements with a fixed term on buildings or parts of buildings predominantly serving housing purposes, the fees are limited to three times the annual value as of that point in time.
- Costs of execution of agreement as agreed within the scope of the applicable fees of the author of the agreement.
- Commission  
Highest commission pursuant to the 1996 Austrian Real-Estate Agent Regulation, Section 10 IMV 1996, Federal Law Gazette No. 297/1996, GZ 2010/08/30, plus 20% VAT. The calculation of the commission shall be based on the gross rent. This will consist of: tenancy or sub-tenancy rent, pro-rata operating costs and regular public charges, share in special expenses (e.g. elevator), if any, and any compensation for furniture or equipment rented together with the premises or other additional services provided by the landlord.

Brokerage of rental agreements (rental, sub-rental) for apartments and single-family homes		
	Landlord	Tenant
Indefinite period or more than 3 years	3 gross monthly rents (3 GMR)	2 gross monthly rents (2 GMR)
Limited up to 3 years	3 gross monthly rents (3 GMR)	1 gross monthly rent (1 GMR)
Brokerage of all kinds of commercial premises (rental, sub-rental)		
	Landlord	Tenant
Indefinite period or more than 3 years	3 gross monthly rents (3 GMR)	3 gross monthly rents (3 GMR)
Limited to at least 2 but not more than 3 years	3 gross monthly rents (3 GMR)	2 gross monthly rents (2 GMR)
Limited to less than 2 years	3 gross monthly rents (3 GMR)	1 gross monthly rent (1 GMR)

### IV. Financing costs, if applicable

Fees as invoiced by lender (e.g. bank)

### V. Place of jurisdiction

All disputes arising in connection with a transaction shall exclusively be referred to the court having subject-matter jurisdiction for the district in which the property is located, otherwise to the District Court of Vienna Inner City.