

Information sheet on possible additional costs



I. Purchase contracts

1. Land transfer tax (buyer).....	3.5 %
Real estate income tax (seller)	whether or not this applies and the amount depends on the case
2. Fee for entry into land register.....	1,1 %
3. Any order of precedence for the intended disposal	court registration fee
4. Cash outlays for certifications.....	according to fee scale
5. Costs of drawing up contract.....	according to the fee scale of the respective document preparer
Note: the seller may have to pay for a release from encumbrances	as well as the reporting and expense of the real estate income tax
6. Administrative charges and process costs for land transfers and other approval processes.....	in accordance with conditions of respective State
7. Any resident payments.....	according to authorities (unlocking costs and connection charges)
8. Negotiation fee	
s REAL is the real estate agent and acts as a dual agent. Maximum fee pursuant to §§ 14, 15 Real Estate Agent Decree 1996	
a) for the purchase, sale or transfer of	
• Properties or parts of properties	
• Parts of properties over which residential ownership exists or is founded in accordance with agreement	
• Holdings of all types in companies	
• Settlement for superstructures on a plot of land to be mortgaged or rented	
at a value of	
up to EUR 36,336.42.....	4%
from EUR 36,336.42 to EUR 48,448.58.....	EUR 1,453.46
over EUR 48,448.58.....	3%
from both clients, including 20% VAT from each.	
b) for options: 50% of the fee stated in 8a), these are charged to the parties authorised to exercise the option in the event of a purchase.	

II. Lease contracts

- Fee levied for the rental contract § 33 TP 5 GebG:
For residential rent 1 % of three times the gross annual rent. For contracts shorter than 3 years, 1 % of the gross rent due for the duration of the contract. For business space rents, 1 % of the gross rent due for the duration of the contract, but no higher than 18 times the annual value. For undetermined contract terms, 1 % of three times the gross annual rent.
Since 1.7.1999, the lessor has been obliged to calculate the fee himself and to submit it to the competent tax office for charges and transfer taxes.
- Costs of preparing contracts:
By agreement within the scope of the tariff of the respective document preparer.
- Maximum fee pursuant to §§ 19ff IMV 1996, plus 20% VAT.:
Levied for the negotiation of principal or sub-tenancies of apartments, single family houses and business spaces of all types and miscellaneous consumption and usage rights.

Duration of contract	Landlord/Lessor	Tenant/Lessee of commercial realty	Tenant/Lessee of apartments and family residences
Indefinite period/over 3 years	3 months gross rental	3 months gross rental	2 months gross rental
Minimum of 2 years (only commercial real estate and family houses) • upon extension to more than 3 years or indefinitely	3 months gross rental	2 months gross rental Increase to 3 months gross rental	1 month gross rental Increase to 1.5 months gross rental
Less than 2 years (only commercial real estate and family houses) • upon extension to maximum of 3 years • upon extension to more than 3 years or indefinitely	3 months gross rental	1 month gross rental Increase to 2 months gross rental Increase to 3 months gross rental	1 month gross rental
Subtenancy contracts for individual residential units, irrespective of duration	1 month gross rental	1 month gross rental	

The gross rent is used to perform the calculation.

This consists of the main or sub rent, the proportional operating costs and ongoing public taxes, the share of special expenses (e.g. lift) and of any disbursement for jointly leased furnishing and fittings. In accordance with § 24 IMV, VAT is not to be added. Heating costs are not to be included where the negotiation concerns the rental conditions of an apartment for which the level of rent may not be freely agreed in accordance with legal rental provisions.

III. Credit on mortgage

- Land register entry fee 1,2 %
- General order of precedence for the mortgage..... 0,6 %
- Costs for drawing up the mortgage deeds..... according to fee scale of the respective documenter
- Certification costs according to fee scale
- Cash outlays for certifications and stamp duties..... according to fee scale
- Costs of any valuations..... according to expert's fee scale

IV. Any financing costs

Charges according to the conditions of the respective money lender (Bausparkasse, Sparkasse, Bank)