

Transaction costs in EU countries

Country	Transfer tax	Agents' fee (purchasers' perspective)	Legal fee Registration cadastre, fee for notary clerk	VAT on transaction fees
Austria	3,50%	1.00% - 3.00%	Legal - 1.00%-3.00% Registration fee - 1.00% Notary - € 120 max	
Belgium	12.50% (10.00% Flanders)	2.00% - 3.00%	Notary - 0.30% - 1.00% Legal - standard hourly rate	21%
Bulgaria	2.50% of the higher of sale price or tax value	1.50% - 3.00%	Legal - Negotiable Notary - Max 6,000 BGN Registry Fee - 0.10% of sales price	
Czech Rept	3% of market value or salesprice	0.50% - 1.00%	Notary - negligible Legal - 0.50% - 1.00%	20,00%
Denmark	0.60% - 1.50%	Negotiable (but typically 1.00% - 3.50%)	Legal - Negotiable	25%
Estonia	None	3,00%	Notary = <0.5% Legal = € 100/hour	VAT applicable at 20%
Finland	4% (property), 1.6% (shares)	2.00% - 5.00%	Notary - Fixed at 77€ + travel costs Legal - 1.00% (only applicable for a direct transaction)	on Notary, Legal and Agency 22%
France	5,09%	1.00% – 3.00%	Notary - 0.825% of the value Legal - Depends on the purchase price but varies between €50,000 and €200,000 € 200,000; in most cases ' Salaire du 'Salaire du conservateur' at 0.10%	20%
Germany	3.5% (4.5% (Berlin))	2.00% – 4.00%	Notary - 1.00% - 1.50% Legal - 0.30% – 0.60% Local Tax - 1.00% and 1.50% of the value of the property	19%
Greece	9.00% - 11.00% depending on fire service	1.00% - 2.00%	Notary & Legal - Aprrox. 1.00% each	

	cover or 1.00% transaction tax for further of real estate which was acquired after 1-1-06			
Hungary	4,00%	1.00% - 3.00%	Notary - 0.50% - 1.00% although varies. In most cases a lawyer is sufficient. Legal - Average of 0.50% - 1.0%	20%
Ireland	6,00%	1.00%	Legal 1.00%	21,00%
Italy	4% tax + €168 registration tax	0.50% - 1.50%	Notary - 0.05% - 0.20% of transaction volume. Legal - hourly rate Other - 0.70% - 1.00%	20% where
Latvia	2.00% (€44,500 cap)	3,00%	Notary = <0.5% Legal = €100/hour	VAT applicable at 21%
Lithuania	Max Eur 1,448	3,00%	Notary = 0.45% (€ 5,792 cap) Legal = € 100/hour	on Notary, Legal and Agency VAT applicable at 21%
Netherlands	6,00%	1.00% - 1.25%	Notary - 0.20% - 0.50% Legal - negotiable	on Notary, Legal and Agency 19%
Poland	1.00% - 2.00%	1.00% - 1.50%	Notary - Min €25, max €3,650 Legal - 0.50%	22%
Portugal	6,50%	1.00% - 2.50%	Notary - 0.30% - 1.00% Legal - 0.50%	
Romania	Stamp Duty - 0.50%	1.00% - 3.00%	Notary - 0.50% Legal - 1.0%	19%
Spain	Transfer Tax (ITO) - The full rate of transfer tax is between 6.00% - 7.00%. This can be avoided if the purchaser pays VAT at 16% on the full purchase price and reclaims the VAT (this assumes the company or SVP is set up to enable this). Thus the purchasers only pays Stamp Duty of 1.50% (as below) Stamp Duty - 1.50% of building value when a freehold purchase	1.00% - 2.00%	Notary - 0.25% - 0.50% Legal - 1.00% - 2.00%	16% (18% from Jul 2010)
Sweden	Stamp Duty - 3.00%	0.75% - 2.00%	Legal - 0.25% - 0.50%	25%

UK

Up to 4.00%

0.50% - 1.00%

Legal - 0.50% - 1.00%

17,50%