2-bedroom apartment in Bad Kleinkirchheim

Gurktaler Alpen / Nockberge • Carinthia • Austria

TERRACE AND GARDEN • SWIMMING POOL • SKI IN SKI OUT • 100KM OF SLOPES • NO COSTS FOR MAINTENANCE • GOOD RETURN ON INVESTMENT • SUNNY

€ 230,000	65sqm. living surface	2 bedrooms

10-26-006

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2-bedroom apartment in Bad Kleinkirchheim

For sale is this attractive 2-bedroom apartment in an idyllic bungalow parc of Landal. It is located in Bad Kleinkirchheim. The parc is located in the middle of the ski area. This ski area hosts 100km of slopes, a variety of ski schools, attractive restaurants and some good apres ski bars making for an attractive ski area. There are good facilities for cross country skiing, toboggan sledging or you can even go on a romantic horse sledge ride. Here you will definitely get the true wintersports-feeling: the children can have ski lessons in front of the property and your apartment is really in the heart of the ski area. After a day out in the snow, relax in the bar or pools of the bungalow parc, apres ski in one of the surrounding bars, go visit the shops in town or take a breath in your own apartments.

In summer, you will be enjoying the lakes of Carinthia in combination with the alpine mountains. From the property, it will take you 15 min to get to the Millstätter Lake, one of the many warm water lakes of Carinthia. Due to the southern weather influences, spring starts here in March: descend on the Bad Kleinkirchheim slopes in the morning and enjoy spring at the lakes in the afternoon. A number of ski lifts are open in summer to make it possible to hike into the moutains and come back by lift, or the other way round. Mountainbiking, rafting or canoing are some other open air activities in the area. The animation team organises several activities for the children so they will definitely not get bored. The swimming pool is there to be enjoyed, and there is a tennis court next to the bungalow parc. In town, you will find 2 thermal spas where you can also go to the sauna or have a relaxing massage. The golf courses of Milstatt and of Feld am See are approx 20 min driving. The airport of Klagenfurt can be reached in an hour.

This Landal Greenparcs estate has a total of 72 apartments and 10 chalets and was built in 2006. In the meantime, the estate has built up a good reputation which benefits the rental. You are of course allowed to use the apartment yourself as well, to make you profit from return on investment and on pleasure. This 2-bedroom apartment is located at the first floor of a chalet consisting of multiple apartments. Due to its location on the slopeside, you have access to the terrace and spacious garden from the apartment. The layout is practical making it suitable for up to 6 people to enjoy. One of the 2 bedrooms has a double bed, the other one has 2 single beds and there is a sleeping couch in the living room. The floorings of the hall and the bathroom have tiles, the floorings of the bedrooms and the living room have a new vinyl floor. The furniture and curtains have recently been renewed, as well as the kitchen. The property is offered for sale fully furnished. A parking lot in the underground garage belongs to the apartment.

This property is part of the holiday parc Landal Bad Kleinkirchheim. The management of the parc does everything for you so you don't need to worry about anything. Besides the return on investment that you receive, the maintenance is also fully compensated. This means that you don't have any extra cost for maintenance or new furniture, but you do enjoy your investement by spending your holidays here whilst becoming return on investment.

Layout:
entrance, 2 bedrooms, bathroom, toilet, living room with kitchen area and garden and terrace access.

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Specifications

Year of construction	2006
Living surface	65sqm.
Number of rooms	3
Number of bedrooms	2
Number of bathrooms	1

Extra's

Parking lots	1, in the undergound parking garage
Terrace and garden	yes
Private storage	yes, 2sqm.
Services at the park	childrens entertainment, bar, reception, swimming pool, tennis court
Number of properties at the park	72 apartments and 10 chalets

Miscellaneous

Kitchen	induction stovetop, oven, fridge, extractor hood and dishwasher
Furniture	included
Floorings	PVC, tiled hallway and bathroom
Window frames	plastic, double glazing
Heating	underfloor heating, town heating (Fernheizung)

Rental

Who	Landal Greenparks (pool system, contract until 2031)
Own use	max. 4 weeks per year of which 2 weeks in high season + last-minute arrangement (max. 7 days before arrival, max. staying of 7 days in your own apartment or in an alternative apartment, only possible when there is availability at the parc)

Energy label

HWB sk	115 kWh/m^{2}a
fGEE	1.25

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Price

Price	€ 230,000
Purchase costs	yes
Vat	not applicable
Commission	3% excl. 20% vat

* The costs to register to the land registry, transfer taxes and drawing up of a purchase contact are max. 7% of the price including vat.
Legalisation- and administrative fee are on average € 1,000.
Costs for funding for the property are not included.

Return on investment

	Return payment*	Investments**	Total
2021	€ 7,713	€ 760	€ 8,473
2022	€ 3,491	€ 2,851	€ 6,342
2023	€ 6,499	€ 4,463	€ 10,962
2024	€ 5,276	€ 5,355	€ 10,631
2025	€ 6,344	€ 1,950	€ 8,294

* The return payment is given net, with all running costs and regular maintenance costs deducted.
** Investments in inventory and renovations of the property are deducted from the profit before paying out to the owners.This means that you will not have to invest in inventory or renovations yourself.

2021: due to Covid-19, the park was closed for a part of the year. The park got compensated for this by the Austrian government.
2022: booking were cancelled due to Covid-19, this year there were no compensation by the Austrian gouvernment.
2022 until 2024: renovations of the kitchens and fibreglass in the park, resulted in a lower rental payment.

Maintenance

As an owner of this apartment you will not have any extra costs for maintenance!
The running costs and renovations are all paid from the actual income of the park. Maintenance and renewal of furniture are taken care of before the profit is being paid out to the owners. This means that you don´t have to invest in new furniture or maintenance. That is very unique!

* All the data in this brochure are submitted by the seller.
Alpreal isn‘t responsible for inaccuracies, if any.

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Living room

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Living room and access to terrace and garden

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Kitchen

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Dining area

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Bedroom

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Bedroom

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Bathroom and toilet

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2-bedroom apartment in Bad Kleinkirchheim

Ski storage, entance and parking garage

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View

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Terrace and garden

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Reception and swimming pool

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Play room and washing room

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Park plan

A = **Rezeption** - Receptie - Reception
B = **Hallenschwimmbad**
Overdekt zwembad
Indoor swimming pool
C = **Waschsalon** - Wasserette - Launderette
D = **Bollo-Club** - Bollo-Club - Bollo-club
E = **Spielplatz** - Speeltuin - Playground
F = **Tennis**
G = **Getränkebar** - Bar - Bar
H = **Beach-Volleyball**
I = **Kinderskischule und Skifahren für Anfänger**
Kinder-Skischool en skiïen voor beginners
Children's ski school and skiing for beginners
J = **Restaurant 'Einkehr' und Après Ski**
P = **Parkplatz** - Parkeerplaats - Parking place
P = **Parkhaus** - Parkeergarage - Parking garage
= **Erste Hilfe** - E.H.B.O - First aid

★ = **Recyclingplatz** - Milieustraat
Enviromental court
= **Fußweg** - Wandelpad - Footpath
= **Schranke (mit App-Schlüssel zu öffnen)**
Slagbomen (met appartementsleutel te openen)
Gate (opens with appartmentkey)

Hinweis - Informatie - Notice
Parken ausschließlich in den Tiefgaragen.
Im Außenbereich ist das Parken nicht gestattet.
Parkeren in ondergrondse garages.
Buiten parkeren is verboden.
Parking only in underground garages.
Parking outside is prohibited.

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Plan

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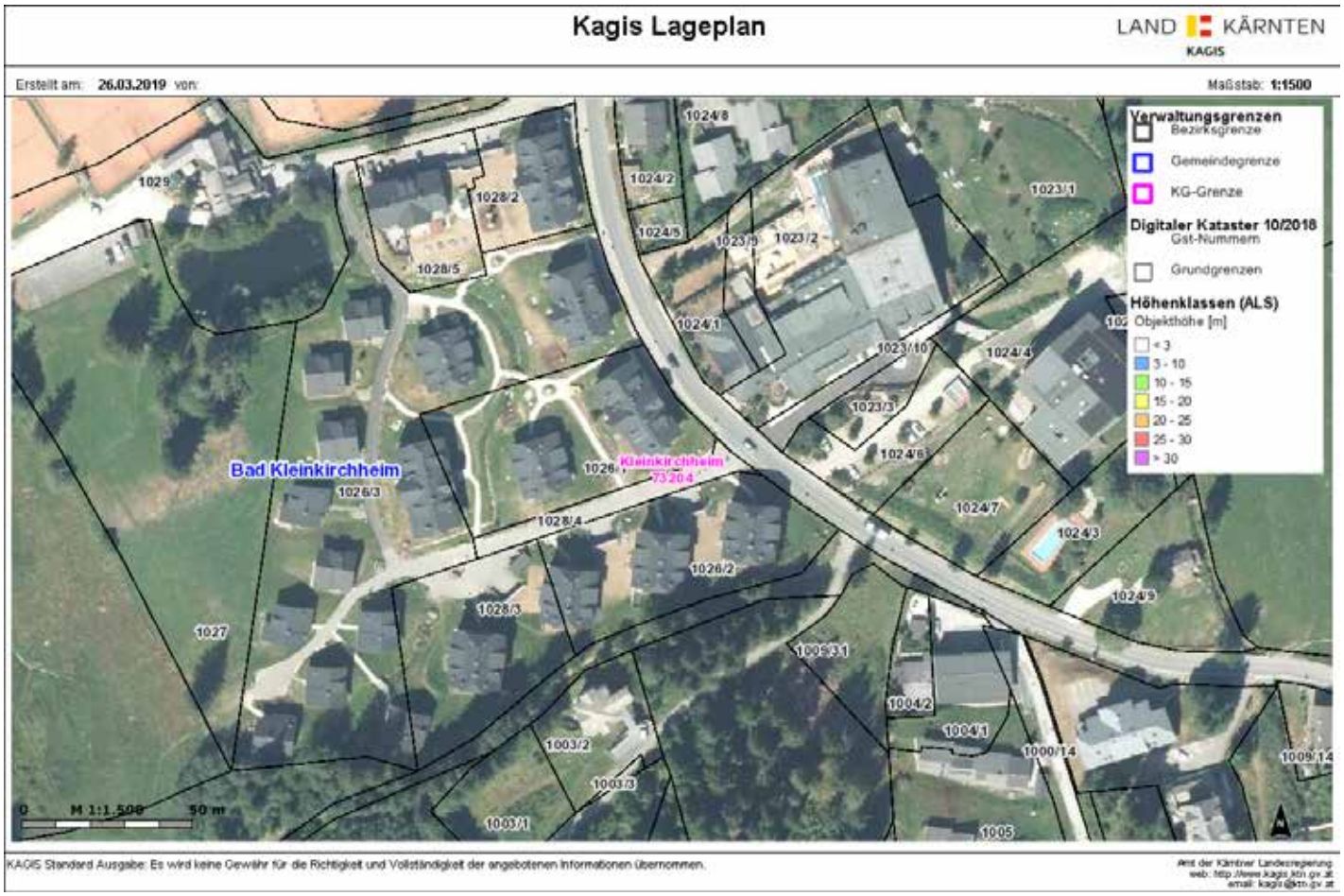
Gis Lageplan



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Gis Raumordnung

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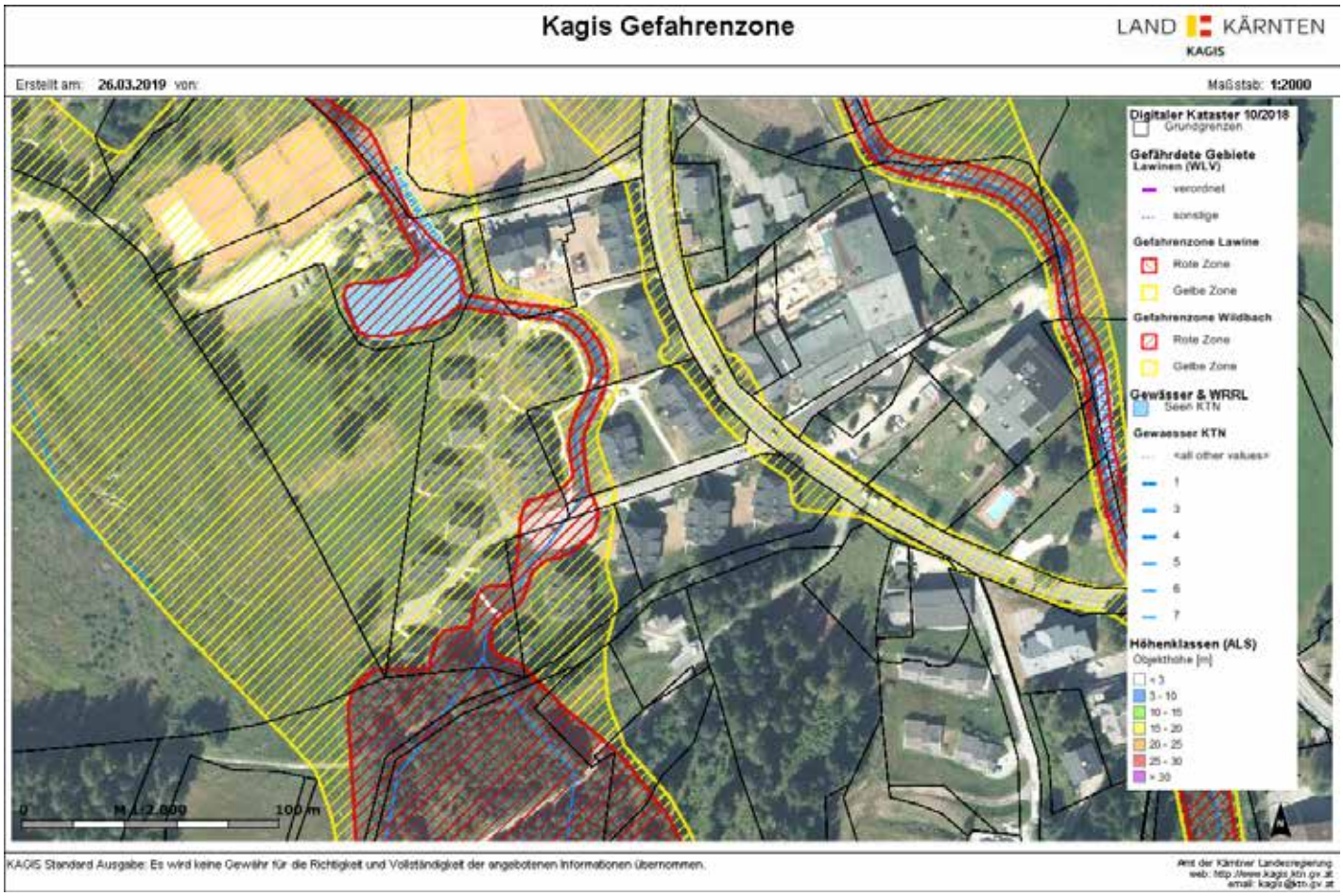
Gis Gefahrenzone



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Ski area Bad Kleinkirchheim

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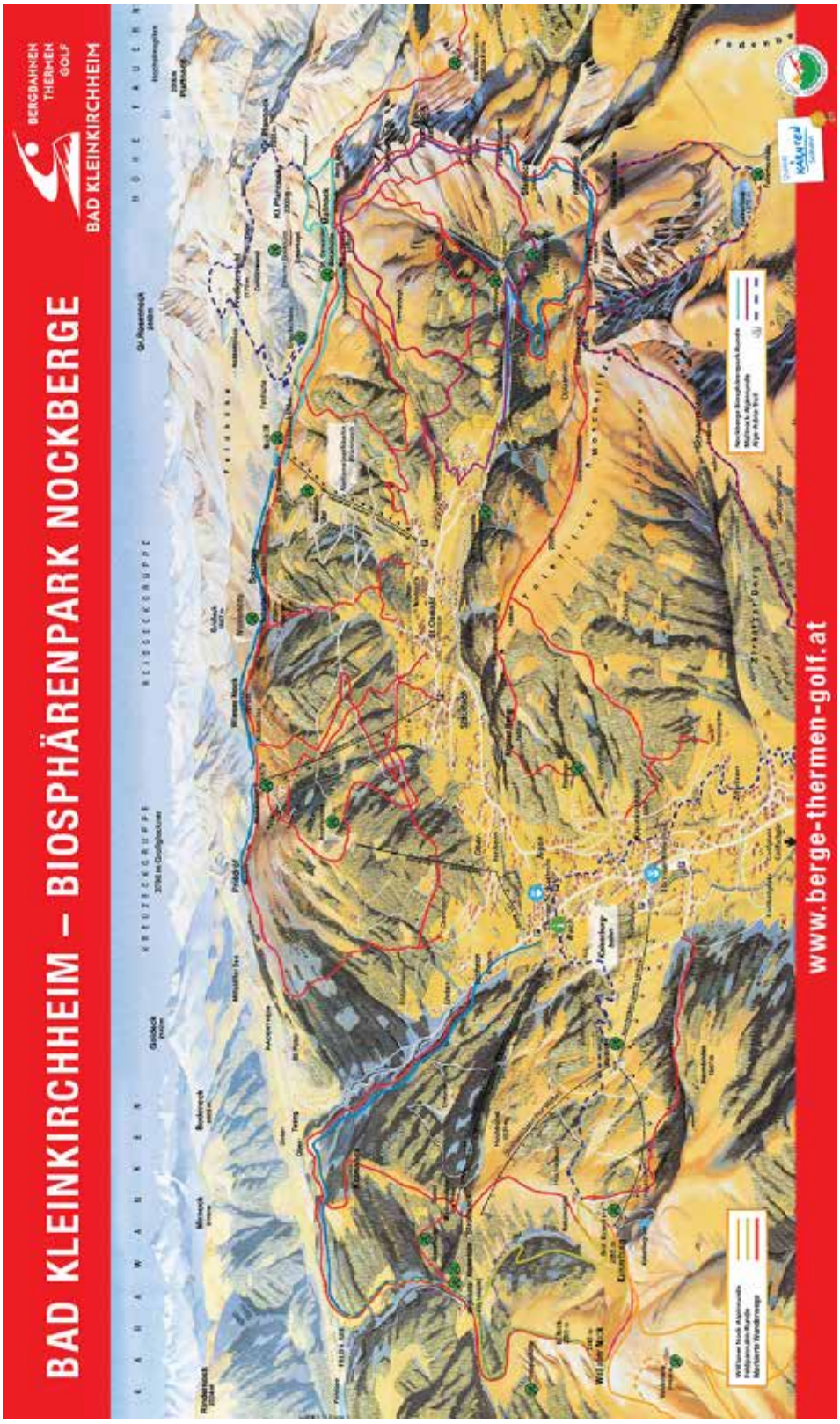
Hiking map Bad Kleinkirchheim



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Outline of Ancillary Expenses

and additional information regarding the purchase or sale of real property and the agency agreement

ÖVI form no. 13K/01/2016

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Annex: Model Withdrawal Form for distance and off-premises transactions pursuant to annex 1 to Federal Law Gazette I 2014/33

General terms and conditions pursuant to Section 10 IMVO [Real Estate Broker Regulation] 1996 BGBl. [Federal Law Gazette] No. 297/1996 recommended by the Federal Chamber of Commerce Austria, Section for Real Estate Experts and Escrow Agents.
GZ 2015/12/15 – FV/Pe – ÖVI-Form 13K/01/2016 (2nd edition 10/2016)

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I. Ancillary expenses in the case of purchase agreements

1. **Real property transfer tax** of the amount of the consideration ..... **3.5 %**
   (discounts or exemption possible in special cases)

2. **Land Register registration fee** (title to property) ..... **1.1 %**

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. **Costs for the declaration and self-assessment of the real estate gains tax by the legal counsel or notary,** as agreed in the fee provisions of the respective drafter of the title deed.

5. **Cost of proceedings and administrative charges for real property transactions proceedings** (differ from province to province)

6. **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.

7. **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.).

8. **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 EUR 36,336.42 ..... **4 % each**
   - EUR 36,336.43 to EUR 48.448,50 ..... **EUR 1.453,46 ***
   - from EUR 48.448,51 ..... **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 8. A above,** which will be taken into account in case the person who was granted the option purchases the property.

* threshold provision pursuant to Section 12 (4) Real Estate Brokers Act

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II. Ancillary expenses in the case of mortgage loans

1. **Land Register registration fee** ..... **1.2 %**
2. **General order of priorities** for pledging ..... **0.6 %**
3. **Costs of drafting of the contractual document / debt instrument** pursuant to the fee regulations of the person who prepared the document
4. **Cash expenses** for certifications and stamp duties pursuant to fee regulations
5. **Cost of evaluation, if any,** pursuant to the expert fee regulations
6. **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 5 % of the amount of the loan.

III. Energy performance certificate

The *Act on the Presentation of the Energy Performance* Certificate (EAVG 2012) provides that in the event a building or an object of usage is **sold,** the seller has to present to the buyer an **Energy Performance Certificate** in due time before the contract is concluded. At the time of presentation, the **Energy Performance Certificate** may not be older than 10 years. It must also be handed over to the buyer no later than 14 days after the signing of the agreement. In the event the seller fails to provide the certificate, the buyer is entitled to procure the Energy Performance Certificate directly, provided he / she has requested the certificate from the seller in vain. The buyer can then opt to either claim reasonable expenses for the certificate at court within a period of three years, or file a court request for the hand-over of the certificate.

The EAVG 2012 has been in force since December 1, 2012. It provides that advertisements in print and electronic media must specify the thermal heat requirements (*Heizwärmebedarf* or *HWB*) and the overall energy efficiency factor (*Gesamtenergieeffizienzfaktor* or *fGEE*), with both seller and broker being subject to this obligation.

Certificates which were issued before EAVG 2012 went in to force, shall be valid for 10 years after the date of issuance. This regulation also applies if the certificate displays the thermal heat requirements (HWB) only, and not the overall energy efficiency factor (fGEE) as well. In such case the thermal heat requirement value (related to the climate at the site) shall suffice.

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The seller may choose to hand-over either an **Energy Performance Certificate** on the **overall energy efficiency** of the object or of a comparable object within the same building, or on the entire building. With regard to one-family homes, the requirement to present and hand-over an energy certificate will be satisfied by means of an energy certificate for a comparable building. The author of the Energy Performance Certificate must, however, confirm such comparability.

The Energy Performance Certificate must be compliant with the respective provincial regulations and is designed to create comparable information on the standard energy consumption of an object. The calculation of energy indicators is based on pre-defined conditions and standard parameters which are not user-dependent, resulting in the fact that there may be considerable deviations when the property / object is actually used.

If no Energy Performance Certificate is presented, Section 7 EAVG provides that an overall energy performance corresponding to the age and type of the building has been agreed.

Since December 1, 2012, a nation-wide catalogue of exemptions has been in effect in Austria. Contrary to the previous regulation, Energy Performance Certificates must now also be made available for historical monuments and listed buildings.

The Act on the Presentation of the Energy Performance Certificate (EAVG 2012) includes administrative penalty provisions. Both the seller and the broker who fail to state the HWB and fGEE values in an advertisement are subject to a fine of up to EUR 1,450. Brokers will only be excused if they have informed the seller of the subject obligation, requesting both indicators and the procurement of an Energy Efficiency Certificate, which the seller refused to supply. Moreover, the seller faces an administrative penalty of up to EUR 1,450 if he / she fails to present and / or hand-over the Energy Performance Certificate.

IV. Legal basis of the broker's commission

Section 6 paras 1, 3 and 4, Section 7 para 1, Section 10 para 1 and Section 15 *Maklergesetz* [Austrian Broker Statute]

Section 6 (1) The client is obliged to pay a commission if the transaction is concluded with a third party due to the broker's activity pursuant to the contract.

(3) The broker is entitled to the commission even if, due to his activities, the transaction to be brought about pursuant to the contract is not entered into, but another transaction is entered into, the economic purpose of which is equivalent to the original transaction.

(4) The broker shall not be entitled to a commission if he himself becomes a contracting party to the transaction. This shall also apply if the transaction entered into with a third party is the economic equivalent to a conclusion of the transaction by the broker himself. In the event of any other close familial or economic relationship between the broker and

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the third party which might impair the safeguarding of the interests of the client, the broker shall only be entitled to a commission if he immediately notifies the client of such close relationship.

Section 7 (1) The entitlement to a commission shall come into existence when the transaction becomes legally effective. The broker shall not be entitled to any advance.

Section 10 (1) 2. The entitlement to a commission and the claim for reimbursement of additional expenses shall arise when they have been incurred.

Special commission agreements

Section 15 (1) An agreement according to which the client is required to pay an amount, for instance as compensation for or reimbursement of expenses incurred and professional services rendered, even if there is no successful conclusion of a deal attributable to the broker, shall only be permissible up to the amount of the agreed or locally customary commission and only in the event that

1. the transaction described in the broker agreement is not entered into contrary to good faith because the client — contrary to the course of the negotiations up to that point — fails to take any action that would be required for the conclusion of the deal without notable reason;
2. a transaction is entered into with the third party solicited by the broker the purpose of which is not equivalent to the original transaction if conclusion of the transaction is the result of the broker's activities;
3. the transaction described in the broker agreement is not entered into with the client but with a different person because the client informed such person of the business opportunity made known to him by the broker or if the transaction is not entered into with the third party but with a different person because the third party notified the latter of such business opportunity or
4. the transaction is not entered into with the third party because a statutory or contractual right of first refusal, resale or a right to succeed is exercised.

(2) Such a payment may, in the case of sole broker agreements, be agreed upon if:

1. the sole broker agreement is terminated early by the client in violation of the contract and without important reason;
2. the transaction was entered into during the term of the sole broker agreement in violation of the contract through the activities of a different broker instructed by the client; or
3. the transaction was entered into during the term of the sole broker agreement in a way other than by the activities of a different broker instructed by the client.

(3) Payments pursuant to para 1 and para 2 shall be considered remuneration *(Vergütungsbetrag)* within the meaning of Section 1336 ABGB [Austrian General Civil Code].

An agreement pursuant to Section 15 *Maklergesetz* [Broker Statute] **must be made in writing in the case of broker agreements involving consumers.**

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The real-estate agent's information requirements

Section 30 b KSchG consumer Protection Act (1) Prior to concluding an agency agreement with the client (in the case of a "Consumer"), the agent has to hand over to the client — with the diligence of a proper real estate professional — a written statement indicating that it will act as an agent, and a list of all expected costs arising from the conclusion of the requested business transaction, including the agent's commission. The amount of the commission must be stated separately; the agent must also inform that client of any economic or private relationship for the purpose of Section 6 (4) third sentence of MaklerG (Real Estate Agency Act). When the agent — according to common business practice — can act as dual agent, the statement must bear explicit reference to this fact. In the event of any substantial change in circumstances, the agent must rectify the above documents accordingly. If the agent fails to fulfill this obligation before the client agrees to the brokered transaction, Section 3 (4) MaklerG shall apply.

(2) The real estate agent has to provide the client with the required information (pursuant to Section 3 MaklerG) in writing. The information must in any case include all circumstances which are essential to assess the business transaction to be brokered.

NOTE: Based on current business practice, real estate agents may also act as dual agents without the client's explicit approval. In the event that the agent is instructed to act solely for one party in the transaction, the other party shall be informed by the agent.

Information requirements in the event of distance and off-premises sales Scope of the obligation; legal consequences

to be applied on

- **Off-premises contracts (AGV)** between trader and consumer,
  - which are concluded when a consumer and trader are simultaneously present at a place other than the trader's premises,
  - for which the consumer has made an offer under the circumstances above, or
  - which have been concluded in the trader's premises or by distance sale communication media, directly after the consumer has been addressed personally and individually at a location other than the trader's or its representative's premises, respectively the consumer's premises, or
- **Distance sales transactions (FAG)** — these are contracts concluded between a trader and a consumer, without the simultaneous presence of both parties, through a distribution or service system organized to handle distance sales where telecommunications media (mail, internet, email, telephone and fax) were exclusively used until the respective agreement was concluded.

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Exempted are contracts on

- the creation, acquisition or transfer of ownership or other rights related to immovable things (Section 1 (2) Z 6 FAGG),
- the erection of new buildings, major conversion work of existing buildings and the lease of residential space (Section 1 (2) Z 7 FAGG);

Section 4 FAGG (1) The contract or offer shall not be binding upon the consumer before it has been informed by the trader of the following facts and in a clear and comprehensible matter:

1. the essential characteristics of the goods or services, as appropriate to the medium and the goods or services,
2. the **name** or **company** name of the trader as well as the **address** of its office,
3. where applicable
   a) the **telephone and fax number** and the **email address** which the consumer may use to contact the trader easily and promptly and without major effort,
   b) any address different from the trader's company base which the consumer may use in any case of complaint, and
   c) the name of the person or the company and the address of the person on behalf of which the trader is acting , as well as any business address of that person that may differ from the foregoing, where the consumer can address any complaints,
4. the total price of the good or service, including all taxes and levies. If the nature of the goods or services is such that the price cannot reasonably be calculated in advance, the method of calculating the price and any additional costs for freight, delivery, shipment or other costs must be stated. If such costs cannot reasonably be calculated in advance, the fact that such additional costs may be payable must be noted as well,
5. in the event of a contract for an indefinite period or a subscription: the total costs per billing period; when such contracts are charged at a fixed rate, the total costs shall mean the total monthly costs; if the total costs cannot reasonably be calculated in advance, the method of calculating the price shall be provided,
6. the costs of using any means of distance communication for the conclusion of the agreement, unless such costs are calculated at the base rate,
7. the terms of payment, delivery and service; the period following the trader's commitment during which the goods or services will be delivered, and, where applicable the trader's complaint handling process,
8. if there is a right to withdraw from the contract: the conditions to terminate the agreement, the time limit and the procedure for exercising this right (the latter by providing a sample for the customer's withdrawal),
9. that (where applicable) the consumer — in the event it withdraws from the contract — is obliged to pay the costs for returning the goods pursuant to Section 15; in case of distance contracts for goods that, due to their nature cannot normally be returned by post, the cost of returning these goods,
10. that (where applicable) the consumer — in the event it withdraws from the contract — is obliged to pay the pro-rated share of the work already performed pursuant to Section 16,

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11. inform the consumer where applicable, on the absence of the right to withdraw from the contract pursuant to Section 18, respectively on the circumstances that would lead to the consumer losing its right to withdraw,
12. in addition to referring to the legal warrantee right, the consumer is to be informed also on the existence of after-sales customer services and the respective terms, as well as of any trade-specific guarantees,
13. where applicable on existing codes of conduct in accordance with Section 1 (4) Z 4 UWG Act on Unfair Competition, and on how the consumer can obtain a copy thereof,
14. where applicable, on the **duration** of the contract, respectively the **conditions for terminating contracts with indefinite duration** or contracts with automatic renewal,
15. where applicable ,on the minimum duration of the consumer's obligations under the agreement,
16. where applicable, on the traders right to request a safety deposit or other financial security from the consumer, including the pertinent conditions,
17. where applicable, on the functionality of digital contents including technical protection measures for such contents,
18. where applicable — to the extent it is essential — on the interoperability of digital contents with hardware and software that the trader is aware of or can reasonably be expected to have been aware of, and
19. where applicable, the possibility of having recourse to out-of-court complaint and redress procedures the trader is subject to, and the conditions for such approach.

(2) In the event of a public auction, the information referred to in subsection 1 (2) and (3) might be substituted by information on the auctioneer.

(3) The information pursuant to subsection 1 (8), (9), (10) may be provided by means of a **model form stating the rights of withdrawal.** The form satisfies the trader's obligation, provided it has been completed appropriately by the trader prior to being given to the client.

(4) The information provided to the client in accordance with subsection 1 is part of the contract. Any modifications are only effective when they have been explicitly agreed upon by both parties to the contract.

(5) If the trader has failed to provide to the client information on additional and other costs in accordance with subsection 1 Z 4, or on the costs for returning the goods in accordance with subsection 1 Z 9, the client does not have to bear these costs.

(6) The obligation to provide information in accordance with subsection 1 applies regardless of other obligations to provide information pursuant to statutory regulations based on the Directive on Services in the Internal Market (2006/123/EC — Federal Law Gazette No. L 376 dated Dec. 27, 2006, page 36) or on certain legal aspects regarding information services in the E-Commerce Directive (2000/31/EC — Federal Law Gazette L 178 of July 17, 2000, page 1) in particular those referring to electronic business transactions.

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Information requirement for off-premises contracts

Section 5 FAGG (1) In the event of contracts concluded off-premises, the information referred to in Section 4 (1) shall be provided to the consumer **on paper, or if the consumer agrees, on another durable data medium.** The information must be **legible, clear and comprehensible.**

(2) The trader shall hand over to the consumer a paper copy of the signed contract, or a confirmation of the concluded contract, or upon the consumer's approval, a copy stored on another durable data medium. Where applicable, the copy of the contract or the confirmation of the contract shall include an acknowledgement of the consumer's approval and knowledge pursuant to Section 18 (1) Z 11.

Providing information for distance contracts

Section 7 FAGG (1) In the event of distance sales, the information referred to in Section 4 (1) must be provided to the consumer in a way which is appropriate to the communication channel used, and it must be **clear and comprehensible.** If the information is provided on a **durable data medium,** it must be legible.

(2) If the contract is concluded through a telecommunications channel where the time for presenting the information is limited in terms of space or time, the trader shall provide to the consumer at least the information provided in Section 4 (1) Z 1, 2, 4, 5, 8 and 14 on the essential characteristics of the goods or services, the name of the trader, the total price, the withdrawal right, the term of the contract and the conditions for terminating contracts with indefinite terms. This information must be provided through the same telecommunications channel prior to concluding the contract. The remaining information in Section 4 (1) shall be provided to the consumer in an appropriate manner and in accordance with subsection 1.

(3) Within a reasonable period of time following the conclusion of the contract, however not later than upon delivery of the goods, or before the respective services are rendered, the trader shall provide to the consumer a confirmation of the concluded contract on a durable data medium, including the information specified in Section 4 (1), unless this information has already been given to the consumer on a durable data medium prior to the conclusion of the contract. Where applicable, the confirmation of the contract shall include an acknowledgement of the consumer's approval and knowledge pursuant to Section 18 (1) Z 11.

Special requirements in the event of e-contracts

Section 8 FAGG (1) In the event that an electronic distance contract — not exclusively concluded by email or a comparable individual electronic communications channel — obliges the consumer to make a payment, the trader has to notify the consumer in a clear and accentuated manner of the information set forth in Section 4 (1) Z 1, 4, 5, 14, and 15, prior to the latter's declaration of agreement.

(2) The trader has to ensure that the consumer explicitly confirms during the ordering process that the order is connected to an obligation of payment. If the ordering process re-

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quires pressing a button or a similar function, there must be a clear wording, such as "payment for order" or a similar, clear statement notifying the consumer that the order is connected with the obligation to make a payment to the trader. If the trader fails to comply with the obligations in this subsection, the contract or the declaration of contract shall not be binding upon the consumer.

(3) Trading websites shall indicate in a clear and comprehensible way and no later than at the beginning of the ordering process whether there are delivery restrictions and which means of payment are accepted.

(4) Subsections 1 to 3 also apply on the contracts mentioned in Section 1 (2) Z 8. The provisions in subsection 2 (second and third sentence) are also applicable on the contracts mentioned in Section 1 (2) Z 2 and 3, provided that they have been concluded in the way described in subsection 1.

Definition of "durable data medium":
Paper, USB sticks, CD-ROMs, DVDs, memory cards, hard-disks, storable and reproducible emails.

Special requirements in the event of telephone sales

Section 9 FAGG (1) In the event of telephone calls with consumers with a view to concluding a distance sales contract, the trader must inform the consumer at the beginning of the conversation of its name, its company name, or where applicable of the name of the person upon whose order it is acting, as well as the commercial purpose of the conversation.

(2) In the event of a distance sales contract for services negotiated during a call initiated by the trader, the consumer shall be under no obligation before the trader makes available to the consumer a confirmation of the offer on a durable data medium and the consumer subsequently submits to the trader a written acceptance of the offer on a durable data medium as well.

VI. Rights to withdraw

1. Withdrawal from a brokerage agreement (Sole agency agreement, brokerage agreement, brokerage agreement with a prospective client) if it is a distance or off-premises contract (Section 11 FAGG)

Right to withdraw and withdrawal period

Section 11 FAGG (1) The consumer may withdraw from a distance or off-premises contract within a period of 14 days, without giving the reason for its withdrawal. The withdrawal periods commences on the date the agreement is entered into.

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Omission of information on the right of withdrawal

Section 12 FAGG (1) If the trader has failed to comply with its obligation to inform the consumer pursuant to Section 4 (1) Z 8, the withdrawal period specified in Section 11 shall be extended by twelve months.

(2) If the trader provides the information to the consumer within twelve months from the date relevant for the commencement of the period, the withdrawal period ends 14 days after the consumer has received the information.

Exercising the right of withdrawal

Section 13 FAGG (1) The withdrawal does not require any specific format. The consumer may use the model form* for withdrawals. The withdrawal period is complied with if the declaration is posted within the period.

(2) The trader may offer the consumer the option to complete the model withdrawal form or fill in and submit a declaration of withdrawal through its website. If the consumer uses this channel, the trader has to acknowledge receipt immediately, by means of a durable data medium.

Beginning of the execution of the contract before expiration of the withdrawal period

Section 10 FAGG If a distance or off-premises service contract is about the provision of an indefinite volume or quantity of water, gas, electricity or district heat and the consumer requested provision before the end of the withdrawal period pursuant to Section 11, the trader must request the consumer to explicitly solicit early execution of the agreement on a durable data medium, provided that the contract was concluded off-premises.

Obligations of the consumer in the event of withdrawal from a contract for services, energy or water supply, or digital contents

Section 16 FAGG (1) If, pursuant to Section 11 (1) a consumer withdraws from an agreement on services or the provision of energy or water as specified in Section 10, after having made a request in accordance with Section 10 and the trader subsequently started to fulfill the agreement, the consumer has to reimburse the trader for the amount which corresponds to the pro-rated share of deliveries (made up to the date of withdrawal) in relation to the agreed total contract price. If the total price is excessive, the payable pro-rated share is to be based on the market value of the services actually rendered.

(2) The consumer is not obliged to pay a pro-rated share pursuant to subsection 1 if the trader has not met its obligation to inform the consumer in accordance with Section 4 (1) Z 8 and 10.

* see annex

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Exemptions from the rights to withdraw

Section 18 FAGG (1) The consumer shall not have the right to withdraw from distance or off-premises contracts on services if the trader **started to execute the contract and has completely rendered the respective services** before the withdrawal period has ended (pursuant to Section 11). This is only possible, however, if the consumer makes an explicit request pursuant to Section 10 and subsequently acknowledges that it will lose its withdrawal right once the contract has been completely fulfilled by the trader.

2. Rescission of contract pertaining to real estate pursuant to Section 30 a *Konsumentenschutzgesetz* ("KSchG") [Austrian Consumer Protection Act]

A **client** who is a **consumer** (Section 1 KSchG) and

- has made a contractual statement on the day of the first visit to the premises,
- and if such statement refers to the acquisition of a tenancy right, any other right to use a property or to ownership, namely
- to a flat, a detached (one-family) house or a property suitable for construction of a detached (one-family) house and if
- the same is intended to be used for covering the consumer's own urgent need for accommodation or of that of a close relative;

may declare **within one week in writing that he rescinds such contractual statement.**

The **time period begins** to run only when the consumer has received a duplicate of the contractual statement and information regarding the right to rescind the same, i.e. either on the day after he made the statement or, if the duplicate including the information on the right to rescind the contractual statement was delivered later on, at such later point in time. In any case **the right to rescind the contractual statement expires** not later than one month after the date of the first visit.

Agreements on the payment of a down payment, forfeit money or the like prior to expiration of the period allowed for rescission pursuant to Section 30 a KSchG shall be ineffective.

3. Withdrawal right in the event of door-step sales pursuant to Section 3 KSchG Consumer Protection Act

Only applicable on contracts which are explicitly exempted from the applicability of the FAGG (Act on Distance and Off-Premises Sales).

A **customer** who is consumer in the sense of Section 1 Consumer Protection Act has the right to withdraw up to the conclusion of the contract, or within 14 days following its conclusion, if

- its contractual declaration was made outside the trader's premises and
- it has not solicited business relations directly with the trader with a view of concluding a contract.

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The **term** does not start before the consumer has been handed over a document containing the name and address of the trader, the data required to identify the contract, instructions on the withdrawal right, the withdrawal period and the process of exercising this right.

If the consumer is not informed of its right to withdraw, it shall be entitled to withdraw during a period of twelve months and 14 days following the conclusion of the agreement. In the event the trader hands over the document within twelve months following the beginning of the term, the extended withdrawal period shall end 14 days after the date the consumer receives the respective document.

The withdrawal notice does not require any specific format. The withdrawal period is complied with if the withdrawal notice is dispatched within the withdrawal period.

4. The right to rescind the contract in case of non-occurrence of essential facts or circumstances (Section 3 a KSchG)

The consumer may rescind his application for a contract or the contract itself in writing if

- with no initiative of his
- essential circumstances
- that were described by the entrepreneur as being likely
- have not occurred or have only occurred to a considerably smaller extent.

Essential circumstances are

- the necessary cooperation or consent of a third party,
- tax benefits, or
- public aid or a prospective loan.

The period for rescission of the contract is one week after the consumer is able to notice such non-occurrence if he was informed about such right to rescind the contract in writing. In any case, however, the right to rescind the contract will end one month after complete performance of the contract by both parties.

The consumer is not entitled to rescind the contract if

- in the course of the negotiations he knew or was required to have known about such non-occurrence;
- if the right to rescind the contract is negotiated in individual cases (not possible to include in a form); or
- if the contract was adjusted in an appropriate way.

5. The right to rescind a developer contract pursuant to Section 5 BTVG [Austrian Developer Contracts Act]

The Developer Contracts Act introduced regulations intended to protect persons acquiring rights to buildings, flats and/or business premises which are yet to be built and/or to be renovated thoroughly. The Statute is only applicable to developer contracts in case of which advance payments of more than EUR 150 per sq. m. of usable space must be effected.

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The buyer may withdraw from his / her contractual statement if he / she does not receive the following information from the developer in writing until a week before concluding the contract:

1. the provisional content of the contract;
2. the provisional text of the agreement with the commercial bank in the event mandatory security is required to comply with Section 7 (6/2) of the Austrian Developers' Contract Act (*Bauträgervertragsgesetz* — BTVG, blocked account model);
3. the provisional text of the certification in accordance with Section 7 (6/3 c) of BTVG in the event mandatory security is required to comply with Section 7 (6/3) (solvency model in subsidized rental housing);
4. in the absence of the nomination of a trustee: the provisional text of the security (guarantee, insurance) to be issued in the event securities are required under the law of obligation (Section 8);
5. if applicable, the provisional text of the additional security according to Section 9 (4) to fulfill the mandatory security required by the developer by entry in the land register (Sections 9 and 10, installment plan A or B).

If the buyer does not receive the information listed under points 1–5 above including a written explanation of his / her right of withdrawal until at least one week before signing the contractual statement, he / she shall be entitled to **withdraw from the contract.** Withdrawal may be declared at any time before the contract becomes legally effective. After that withdrawal has to be declared within 14 days. The period of withdrawal begins on the date of receipt of the pertaining information, but not before the contract becomes legally effective. Notwithstanding the receipt of the information, the right of withdrawal will expire 6 weeks after the contract has become legally effective.

In addition, the purchaser may rescind his contractual statement if a **residential construction subsidy** on which the parties based the contract is not granted in full or to a substantial extent for reasons for which the purchaser is not responsible. Rescission of the contract must be declared within two weeks. The **period for rescission of the contract commences** as soon as the purchaser is informed of the fact that no residential construction subsidy will be granted and if at the same time or later he / she receives written information regarding the right to rescind the contract. The **right to rescind the contract expires** not later than six weeks after receipt of the information about the fact that no residential construction subsidy will be granted.

The buyer can declare withdrawal to the developer or the trustee in writing.

A statement of rescission regarding a real estate transaction which is addressed to the real estate broker shall also apply to a broker agreement concluded in the course of making the contractual statement.
Mailing of the statement of rescission on the last day of the period (date of postmark) is sufficient. The statement of rescission shall be deemed sufficient if a written document is sent which contains a contractual statement of only one party plus an additional statement showing the consumer's decline of the offer.

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1. Tax on Real Estate Gains and Speculations Gains (Real Estate Gains Tax)

Gains from the sale of privately-held real estate have been subject to taxation since April 1, 2012, regardless of the time held. With regard to real estate which was sold after March 31, 2012 there is a distinction between those properties that were previously purchased on/after April 1, 2002 (or April 1, 1997) and those purchased before that date ("old cases").

30 % tax on the real estate gains

Those properties that were acquired as of **April 1, 2002 (or April 1, 1997 if production costs were partly appreciated over a shorter period)** are normally subject to a flat 30 % **real estate gains tax rate,** based on the difference between purchase costs and sales proceeds. Renovation costs and production costs after the purchase are deductible to the extent they cannot be expensed. However, added is any depreciation on purchasing and production costs, and the special depreciation which was deducted in the process of calculating special income from letting and leasing (see details item 3 below), as well as partial deductibles for renovation expenses which have not yet been accounted for. Sales made on / before December 31, 2015 are subject to a tax rate of 25 %. The previously valid 2 % compensation for inflation per year can no longer be set off against the taxable profit (as of January 1, 2016).

NOTE: It is primarily in the case of rented properties that the real estate gains can normally only be determined in cooperation between the tax adviser and the real estate broker. The declaration and payment of the real estate gains tax has to be made by the drafter of the sales agreement, no later than on the 15th day of the second month following the actual payment of the purchase price.

"Old cases": 4.2 % or 18 % tax on the total purchase price.

In the event the preceding purchase was **before April 1, 2002 (or in the event of partial deductibles made in accordance with Section 28 (3) Income Tax Act of April 1, 1997) the actual sales proceeds** will be taxed at a flat rate. In view of the legally imposed assumption of a 14 % gain from the sale of the property, the resulting tax rates are

- 4.2 % on the sales proceeds, or
- 18 % on the sales proceeds, if there was a re-designation or rezoning after January 1, 1988.

It is possible in any case to request a calculation of the speculative gain and to have it taxed at a rate of 30 %, or using the applicable income tax rate. Pursuant to Section 20 (2) EStG also ancillary transaction costs are deductible in that case.

2. Exemptions from the Real Estate Gains Tax

A) For primary residences

There is no real estate gains tax if a property was used as a primary residence for at least two years without interruption, from the moment of acquisition to its sale, or if it was used

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as a primary residence for a period of at least five years during the last 10 years without interruption.

B) For self-made buildings
The exemption also applies to **self-made buildings** (seller is also principal / builder) if these buildings were not used to generate rental income during a period of 10 years prior to their sale.

C) Further exemptions
Further exemptions are provided for exchanges in connection with the reallocation / consolidation of farmland and similar transactions, as well as the application of certain taxes to the speculations tax, such as land acquisition taxes, taxes on the income of foundations, and inheritance / gift taxes during a period of three years prior to the sales transaction.

Self-assessment of the tax and filing of the tax return must be made by the counsel online (via finanz-online) no later than on the 15th of the second month following the date the agreement was concluded.

3. Calculation of partial deductibles and the speculative gain

When calculating the speculative gain of "new cases", any partially accelerated depreciation of production costs and the pro-rated depreciation of renovation cost (based on 10 years) that were previously accounted for must be added to the taxable gain. According to Section 30 (3) Income Tax Act, these costs are included in the speculative gain and are therefore subject to the special tax rate of 25 %.

In the event of the sale of leased properties defined as "old cases", the sales profit will principally be subject to a flat 3.5 % tax rate on the sales proceeds. However, added to this amount will be a 25 % tax applied on 50 % of the depreciated production costs accounted for during the last 15 years prior to the sale (normally depreciable over 15 years, in special cases over 10 years).

4. Loss of the depreciation of one tenth or one fifteenth

If the seller has filed an application for depreciation of outlays for maintenance, repair and construction in partial amounts pursuant to Section 28 paras 2, 3 and 4 EStG 1988 (depreciation of one tenth or one fifteenth, respectively), the right of depreciation of the one tenth or one fifteenth amounts not claimed at the time of the sale will be lost for both the seller and the buyer (special regulation in case of acquisition *mortis causa*).

5. Adjustment of VAT input tax and VAT

VAT input taxes resulting from purchase and production costs and from major repair work must be adjusted on a pro-rated basis during the following 19 years, if conveyed between living persons. For investment properties which were used before April 1, 2012 there are transitional provisions with a nine-year adjustment period. A legal successor using a property as an investment object, such as an apartment building, can avoid an adjustment of

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the VAT input tax, by adding 20 % VAT to the sales price. As the VAT is part of the purchase price, a pertinent reference must be included in the purchase agreement.

The effects of the First Stability Act 2012 should be noted in the event that the tenant's right to deduct the VAT input tax does not apply on almost all of the tenant's revenues. It is therefore recommendable to discuss the VAT-related aspects with a tax advisor in detail before the purchase contract is drawn up.

6. Sale of real estate consisting of woodland

The hidden reserves from the standing wood will be disclosed and subject to tax.

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Annex:
Withdrawal form according to annex 1 to Federal Law Gazette I 2014/33.

Withdrawal form

(complete and return this form only if you wish to withdraw from the contract)

To

(here the trader's name, geographical address and, where available, his fax number and email address are to be inserted by the trader)

I / We (*) hereby give notice that I / We (*) withdraw from my / our (*) contract of sale of the following goods / contract for the provision of the following service (*):

.....

.....

.....

Ordered on (*) / received on (*): .....

Name of consumer(s): .....

.....

.....

Address of consumer(s): .....

.....

.....

.....

....

Date Signature of consumer(s)

(only if this form is notified on paper)

(*) delete

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This form being given to you by

who are acting as broker and are represented by

Mr / Ms Karin Eegdeman

Pursuant to established business practises the broker may act as dual broker.

The broker ❑ does / ☒ does not have a close familial or business relationship to the third party.

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