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## PRICE LIST FOR NOTARIAL SERVICES

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### 1. General

- 1 Notarial fees are regulated by cantonal law in the Ordinance of the Canton of Lucerne on Notarisation Fees of 24th November 1973 (SRL No. 258).
- 2 Notarial fees are subject to VAT. Therefore, the statutory VAT of 7.7% must be paid on all fees.
- 3 Where the Ordinance on Notarisation Fees prescribes a tariff framework, the fee within this framework is based on the amount of work and time involved, the importance of the contract and the notary's responsibility.
- 4 The prices for the most frequent consumer transactions are mentioned below. If you wish to have a transaction which is not mentioned, we will be happy to provide you with a cost estimate.
- 5 Based on the Price Indication Ordinance (PBV Art. 10 para. 2 and Art. 11 para. 2), this price list is aimed at consumers. The list of notarial fees is limited to the most common consumer transactions.

### 2. Fees for Certifications

- 2.1 Marriage Contract, Property Contract According to Art. 25 PartG  
(Conclusion, Amendment or Cancellation; § 16 of the Ordinance on Notarisation Fees)
  - 6 Tariff ranges from CHF 500.00 to CHF 3,000.00. The assessment criterion within this tariff range are the amount of work and time required, the significance of the contract and the notary's responsibility.
  - 7 If land is affected by the contract or an inventory must be drawn up: Price on request.
- 2.2 Wills, Inheritance Agreements  
(§ 19 of the Ordinance on Notarisation Fees)
  - 2‰ of the disposal value up to CHF 500'000
  - plus 1,5‰ of the additional amount over CHF 500'000 up to CHF 1'000'000
  - plus 1‰ of the additional amount over CHF 1'000'000 up to CHF 5'000'000
  - plus 0,3‰ of the additional amount over CHF 5'000'000 up to CHF 10'000'000
  - plus 0,2‰ of the additional amount over CHF 10'000'000
  - 8 The minimum fee is CHF 500.00.
  - 9 The fee can only be calculated correctly if the financial circumstances (disposal value) are disclosed.
- 10 Amendment of a Will or Inheritance Agreement:
  - Tariff range from CHF 150.00 to CHF 2'000.00.
- 11 Cancellation of a Will or Inheritance Agreement:
  - Tariff range from CHF 150.00 to CHF 300.00.
- 2.3 Transfer of Ownership Contracts  
(Purchase Contracts, Contracts of Donation, etc.; § 21 of the Ordinance on Notarisation Fees)
  - 3‰ of the contract amount / cadastral value up to CHF 500'000
  - plus 2,5‰ of the additional amount over CHF 500'000 up to CHF 1'000'000
  - plus 2‰ of the additional amount over CHF 1'000'000 up to CHF 5'000'000
  - plus 1‰ of the additional amount over CHF 5'000'000 up to CHF 10'000'000
  - plus 0,2‰ of the additional amount over CHF 10'000'000

12 The minimum fee is CHF 500.00.

13 If the cadastral value is higher than the contract sum, the cadastral value is decisive.

14 In the case of agricultural land, a surcharge is levied in accordance with the Ordinance on Notarisation Fees, the amount of which we will be pleased to communicate upon request.

15 In the case of a transfer of ownership, additional land registry fees (usually 2‰ of the contract amount), possible property transfer taxes in the amount of 1.5% and possible property gains taxes are incurred. As a rule, notarisation and land registry fees are borne equally by the seller and the buyer.

16 A transfer of ownership may result in additional property transfer taxes and property gains taxes as follows:

- Property transfer tax according to § 6 of the property transfer law:  
1.5% of the value of the property, whereby the value of the property consists of all payments made by the purchaser. According to the law, the buyer is liable to taxation. A deviation from this is possible by agreement of the parties.
- Property gains tax according to the property gains tax law:  
Taxation of the property gain, whereby the property gain is the excess of the sale value over the investment value (purchase price plus statutory deductions such as expenses for the permanent increase in value) of the property. According to the law, the seller is liable to taxation. A deviation from the law is possible, but in practice this is not advisable. The calculation takes into account the income tax rate and the length of ownership. The Canton of Lucerne provides a real estate gains tax calculator: [www.steuern.lu.ch/steuererklaerung/kalkulatoren/kalkulatoren\\_natuerliche\\_personen/grundstueckgewinnsteuer](http://www.steuern.lu.ch/steuererklaerung/kalkulatoren/kalkulatoren_natuerliche_personen/grundstueckgewinnsteuer).

## 2.4 Pledge Agreements

(Creation of a Real Estate Lien; § 29 of the Ordinance on Notarisation Fees)

- 2‰ of the pledge sum up to CHF 500'000
- plus 1,25‰ of the additional amount over CHF 500'000 up to CHF 1'000'000
- plus 0,75‰ of the additional amount over CHF 1'000'000 up to CHF 5'000'000
- plus 0,5‰ of the additional amount over CHF 5'000'000

17 The minimum fee is CHF 300.00.

18 When registering liens, additional land registry fees to the extent of 2‰ of the amount of the lien are incurred.

19 Conversion, division and transfer of liens as well as lien renewal and other activities in connection with liens: Price on request.

## 2.5 Establishment, Modification and Cancellation of Easements

(§ 26 of the Ordinance on Notarisation Fees)

20 Tariff framework from CHF 200.00 to CHF 5,000.00. The assessment criterion within this tariff framework are the amount of work and time required, the significance of the contract and the notary's responsibility.

21 Establishment of independent and permanent building rights: Price on request.

## 2.6 Establishment of Floor Ownership

(§ 24 of the Ordinance on Notarisation Fees)

22 The establishment of floor ownership is generally not a consumer transaction. The calculation is based on the land value and the construction costs. We will be happy to provide you with information on the fee structure.

## 2.7 Certifications

(§ 11–13 of the Ordinance on Notarisation Fees)

23 Certification of a signature: CHF 50.00.

24 Certification of copies: for submitted copies CHF 20.00 for the first page and CHF 5.00 for each additional page, for copies prepared by the notary CHF 10.00 for the first page and CHF 2.00 for each additional page.

25 Certification of a translation: CHF 30.00 for the first page and CHF 15.00 for each additional page. If the notary has to do the translation himself, a surcharge will be applied, according to the time required and difficulty, at an hourly rate between CHF 280.00 and CHF 350.00.

## 2.8 Legal Entities

(§ 37 of the Ordinance on Notarisation Fees)

26 As a rule, the establishment and all other transactions in connection with legal entities are not consumer transactions. We will be happy to provide you with information on the individual rates. The following minimum tariffs must be observed:

27 Minimum fee for the formation of a public limited company (AG) or a limited liability company (GmbH) CHF 1'000.00.

## 2.9 Oaths, Declarations in Lieu of Oaths

(§ 47 of the Ordinance on Notarisation Fees)

28 Tariff framework from CHF 50.00 bis CHF 300.00.

## 3. Work to be Compensated Separately

(§ 3 of the Ordinance on Notarisation Fees)

29 The fees include the determination of identity, the determination of the party's will, the drafting and execution of the deed, the examination of a draft submitted to the notary, the actual certification and the registration of legal transactions requiring registration.

30 The fees do not include other preparatory or follow-up work such as parcelling out (including clearing of easements), release of deposits, reallocation of building land by private law agreement, drafting of usage and administrative regulations for floor ownership or co-owners' associations, drafting and/or editing of articles of association for legal persons, determination of persons entitled to pre-emptive purchase and notification of the pre-emptive purchase case, submission of a decree of death for official safekeeping, clarification with regard to value limits and the need for approval of a legal transaction, obtaining declarations of consent, applications for the approval of a legal transaction or for the determination of an authority with regard to the need for approval of a legal transaction, application for distribution of the treasure, fiduciary functions in the execution of notarised transactions, etc.

31 Work not included in the fee is charged according to time spent plus VAT of 7.7%. The hourly rate is between CHF 280.00 and CHF 350.00, depending on the difficulty and importance of the matter and in the case of a foreign language.

**4. Expenses (Plus VAT)**

(§ 9 of the Ordinance on Notarisation Fees)

- 32 Expenses are charged at a flat rate (3%). This does not apply to invoices from third parties such as the Commercial Register and Land Registry.

**5. Fee Increases**

(§ 4 of the Regulation on Notarisation Fees)

- 33 The fee may be reasonably increased according to the amount of time required (hourly rate of CHF 280.00 to CHF 350.00, depending on the difficulty and importance of the matter and in the case of a foreign language) if the notarisation fee according to the tariff is lower, if repeated negotiations or an unusual amount of time are connected with a notarisation, or if the notary is called upon outside of normal business hours or outside of his office.

Lucerne, March 2021