

The costs incurred during the sale of the property under the provisions of Art. 186 of the OCA must be shared equally between the parties.

The following fees must be paid upon the performance of the formalities of the deal at the notary's office:

1. Notary fee, calculated as per the Notary Fees Tariff on the certified material interest (in case of difference between the tax evaluation and the sale price - on the higher amount) + 20% VAT.
2. Fee for the registration of the title deed with the Property Register at the Registry Agency, amounting to 0.1% of the certified material interest.
3. Tax in the case of onerous acquisition of property, amounting to 0.1 to 3 %. The tax rate for each municipality is determined by the municipal council. The tax is calculated on the basis representing the higher of the two values - the tax evaluation of the property, determined in compliance with the rates stipulated under Annex 2 to the Local Taxes and Fees Act or the agreed price. For this purpose, before the performance of the deal at the notary's office, the owner of the property must obtain a Certificate of Tax Evaluation issued by the municipality where it is located. The total of these amounts is paid to the notary and the latter performs the registration of the title deed and pays the fees due.

Depending on the situation, additional charges may be required to be paid, namely:

Remuneration of the real estate agent /agency/ - determined by negotiation, usually at the rate of 2.5 to 3%;

Remunerations to lawyers, consultants and other fees.