

# Registration form for first-time bidders

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Name, Company

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Telephone

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Address

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Fax

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Country

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Email

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Postal Code, City

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Date of birth

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ID document no.

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Nationality/VAT-ID

I plan to participate in the following auction(s) (please provide the respective date):

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☐ I hereby authorize Grisebach to contact the below-named bank, of which I am a customer, for purposes of verifying my creditworthiness. I hereby expressly authorize my bank to provide Grisebach with such information as it may require with respect to my intended purchases at Grisebach.

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Bank account information/Contact person

☐ I have attached a current bank reference and/or bank statement to this form.

☐ Please charge my credit card account for the amount of the required guarantee for payment.

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Name/Credit card number/Expiration date/Security code

☐ Please contact me by telephone to discuss a customized arrangement.

I have read and understood the Conditions of Sale of Grisebach GmbH and agree to be legally bound by same. In particular, I am fully aware that all my bids and purchases will be made subject to said Conditions of Sale.

☐ I would like to receive information about upcoming Grisebach activities.

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Place, Date

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Signature

## GRISEBACH

Grisebach GmbH, Fasanenstrasse 25, 10719 Berlin  
T +49 30 885915 0, F +49 30 88241 45, [registration@grisebach.com](mailto:registration@grisebach.com)  
[grisebach.com](http://grisebach.com)

# Important information for bidders

Please note that the turnover tax treatment of works of art has changed as of 1<sup>st</sup> January 2025. According to this amendment, the objects of art listed in Annex 2 No. 53 of the *Umsatzsteuergesetz* (UStG, Turnover Tax Act) – such as paintings, drawings, sculptures, works of graphic art – now are subject to the reduced turnover tax rate of 7%. For works of art not classified in this category – such as silkscreen prints, offset prints, photographs – turnover tax will be charged at a rate of 19%, as before. This change will affect all of the lots marked in our catalogues with an “R” (standard taxation).

Please also note that in the case of works giving rise to a right to resale royalties for the artist in accordance with Section 26 of the *Urheberrechtsgesetz* (UrhG, German Copyright Act), these royalties will be charged to the buyer, in addition to the hammer price and the buyer's premium, at the percentages stipulated by law. For further information, please refer to section 4.2 of our Conditions of Sale.

If this is the first time you wish to bid at a Grisebach auction, you will need to provide certain supplemental documentation along with the completed registration form for first-time bidders.

## Private individuals

We will require a copy of your personal identity card or of some comparable document proving your identity, as well as proof of your current residential address (where this is not included in the ID document).

## Companies, corporations, foundations, and other legal entities

We will require a document showing that the company or other entity you represent has been officially registered (e.g. an excerpt from the commercial register). In addition, we will need a document that proves your authority to so represent it. If you wish to settle accounts subject to standard taxation, with the invoice itemizing the amount of turnover tax, please be sure to inform us accordingly when you first register as a bidder. We are unable to correct invoices retroactively!

## Persons bidding on behalf of third parties

Besides the registration documentation for your client (private individual, or company or other entity as defined above), we will also need a document proving your identity and a written power of attorney from your client.

Please understand that, as a matter of principle, we are unable to accept third-party payments for your purchases. Due to statutory requirements, we may accept payments exclusively from the buyer. If you are a first-time bidder or intend to significantly expand your previous bidding activity, Grisebach may ask to verify your **credit worthiness** and request a banking reference or bank account statement from you, or may ask you to provide some other suitable form of guarantee for payment. We may ask that such guarantee for payment amount to up to 20% of your expected bidding volume. Please familiarize yourself with the Grisebach Conditions of Sale, since these will become legally binding for you once you register as a bidder. If you have any questions, please feel free to contact us via T +49 30 885915 0 or email [registration@grisebach.com](mailto:registration@grisebach.com)

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