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## Fees on notarial services<sup>i</sup>

### 1. Latin notarial system

The canton Aargau has organised the notarial service based on the system of liberal notaries (latin notarial system).

The authenticating official ("notary") therefore practices under his own personal and financial responsibility. He is not a cantonal employee.

In contrast, the registrar of the land registry is a state employee. He does not notarise public deeds.

An authenticating official of the Canton Aargau is entitled to

- notarise all deeds concerning parcels in the Canton Aargau. Contracts concerning parcels in other Cantons must be notarised by an official of the respective Canton, as a rule.
- notarise all other contracts without respect of the Swiss residence or seat of the person concerned: Such as marriage contracts, contracts of succession, last wills, advance care directives and all deeds of the commercial and corporate law such as establishments, changes of seat etc.

### 2. Legal basis for billing

The fees of the **authenticating official** are regulated by the decree on the notarial tariff<sup>ii</sup>.

Additional costs may be billed – depending on the nature of the act – by the

- **land registry** according to the Gesetz über die Grundbuchabgaben<sup>iii</sup> and the Dekret über die Grundbuchgebühren<sup>iv</sup>
- **commercial registry** according to the Verordnung über die Gebühren für das Handelsregister<sup>v</sup>;
- **geometrician**; costs must be cleared directly with the district's geometrician; as well as by
- **further authorities** for issuing certificates concerning inheritances, marriages, deaths and the family status, or for issuing permissions etc.<sup>vi</sup>

### **3. Cost of notarial services of the authenticating officials of the canton Aargau**

#### **3.1. Billing according to the expenditure of time (hourly rate)**

The fee for most services is based on the expenditure of time.

This applies especially on the following:

a) property law<sup>vii</sup>:

- parcelling
- establishment of
  - an easement
  - a real burden
  - condominium
- registration of a
  - notation
  - priority notice

b) marriage and inheritance law, law on the protection of adults<sup>viii</sup>:

- marriage contract
- contract on assets according to Art. 25 PartG<sup>ix</sup>,
- inventory of the goods of spouses (or partners according to the PartG)
- last will ("public will")
- contract of succession, contract on the renunciation of inheritance
- advance care directive, patient decree

c) company law<sup>x</sup>:

all deeds needed by the company law, such as

- the establishment of a company limited by shares ("AG")
- the establishment of a limited liability company ("GmbH")
- the establishment of a foundation
- the amending of the articles of association
- increase in capital and reduction of the share capital
- decision on a merger
- transformation of a company
- modification of the legal form
- the amendment of the founding charter of a foundation

d) miscellaneous

- minutes of an auction
- notarisation of an agreement to conclude a contract
- notarisation of the establishment or the transfer of a right of pre-emption, a right of purchase or a right of repurchase
- protest on a bill of exchange
- establishment of a lifetime maintenance agreement, if immovable property is being transferred
- notarisation of a contract of surety
- notarisation of an enforceable official record/deed
- etc.

e) hourly rate

The fee per hour of an authenticating official must not exceed CHF 300.00. The amount of the hourly fee is being agreed upon according to the individual case.

All acts needing an authentication, for which no specific tariff exists, the fee is being charged by the hour.

**3.2. Billing according to the value of the act (tariff per mill)**

a) The fee for the notarisation of a contract by which the ownership is being transferred as well as the notarisation of a distinct and permanent building right is based on the open market value and is being calculated as follows:

- 4 ‰ until CHF 600'000.00
- plus 2 ‰ from CHF 600'000.00 up to CHF 3'000'000.00
- plus 1 ‰ from CHF 3'000'000.00

The fee calculated according to the tariff per mill is limited up- and downwards: It comes to at least CHF 300.00 and must not exceed CHF 20'000.00.

b) The fee for the establishment and the increase of a charge on immovable property is based on the mortgage sum and equals two thirds of the rates mentioned under a) above, at least CHF 200.00 and is not more than CHF 7'500.00.

- c) with the tariff per mill the actual authenticating act as well as the work usually going with it are is paid. Additional preparations and post-processings are being billed for by the hourly rate.
- d) If an act is not being completed, the hourly rate is applicable. The fee must in this case not exceed the compensation due according to the tariff per mill for an act recorded.

### 3.3. Fixed tariff

The fee is fix for the

- legalisation of a signature or a translation: CHF 20.00.
- legalisation of copies which have been presented to the authenticating official:  
CHF 10.00 for the first CHF 5.00 for each further page.
- legalisation of copies which the authenticating official has produced himself:  
CHF 1.00 per page.

### 3.4. Expenses

The authenticating official is entitled to be set off of all necessary expenses (postage, communication expenses, copies, travel expenses etc.).

The compensation for a page to copy is set to CHF 0.50.

The compensation for each kilometre driven is being calculated according to the Verordnung über Spesen, Sitzungsgelder und übrige Entschädigungen<sup>xi</sup> and amounts for a car CHF 0.70 per kilometre (up to 15'000 kilometres, above CHF 0.50 per kilometre).

### 3.5. Third-party costs

Third-party costs are **not** included in the fee is mentioned above. 3<sup>rd</sup> party costs may be

- the fee for a registration (e.g. with the land registry, the commercial registry),
- the fee for a permission,
- the costs of the geometrician,
- taxes imposed in the aftermath of a notarial record (tax on earnings by selling immovable property; value added tax, liquidation tax etc.), as well a
- a possible value added tax due on these costs.

### **3.6. Value added tax**

On the fee by hourly rate, by value or by the fixed tariff respectively as well as on the expenses the value added tax with its effective rate is owed, too (see sections 3.1 to 3.4).

### **3.7. Billing**

The authenticating official issues a detailed bill.

- i According to Art. 10 Abs. 1 lit. v notarial services are subject to the Verordnung vom 11.12.1978 über die Bekanntgabe von Preisen (Preisbekanntgabeverordnung, PBV; SR 942.211).
- ii Dekret über den Notariatstarif vom 30.08.2011 (SAR 295.250).
- iii Gesetz über die Grundbuchabgaben vom 07.05.1980 (SAR 725.100).
- iv Dekret über die Grundbuchgebühren vom 07.05.1980 (SAR 725.110).
- v Verordnung über die Gebühren für das Handelsregister vom 6. März 2020 (GebV-HReg; SR 221.411.1).
- vi The fee is being calculated according to the scale of fees of the Swiss government or the canton where the authority is based.
- vii Acts on immovable property situated in the canton Aargau must be recorded by an authenticating official of the canton Aargau (§ 5 BeurG).
- viii Public deeds can be recorded by an authenticating official of the canton Aargau in the areas of the family law, the law on registered partnership and the law of succession.
- ix Bundesgesetz vom 18. Juni 2004 über die eingetragene Partnerschaft gleichgeschlechtlicher Paare (Partnerschaftsgesetz, PartG; SR 211.231).
- x Public deeds can be recorded by an authenticating official of the canton Aargau in the area of the commercial law also for a natural person with residence or a legal entity with seat in a different canton.
- xi Verordnung über Spesen, Sitzungsgelder und übrige Entschädigungen vom 31. Januar 2001 (SAR 165.171).