

A guide through tax, logistic and bottling

Dear pebbles

The unprecedented collection from the cellars of
Château Ducru-Beaucaillou
1887-2023

This unprecedented auction will take place on Sunday 23rd of June, 2024 within the Château's historic cellars, Saint-Julien (Médoc, France). The morning session, featuring lots 1 to 297, will start at 10am (CEST) showcasing vintages from 2003 to 2023. The afternoon session will start at 2pm (CEST) and will feature lots 298 to 603, offering vintages from 1887 to 2000.

To participate to the auction (physically or through absentee/online/telephone bidding) you will first need to create a client account through our [website](#) (if you already are a Baghera/wines client, you will need to [login to your client account](#))

This document aims to guide you through the VAT, the logistical aspects of this ex-cellar auction as well as the bottling specificities. If you have any question or request in regards to this auction, please contact office@bagherawines.com or +33 (0)3 80 74 03 11.



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a guide through VAT

INDIVIDUAL IN FRANCE

You are a private individual domiciled in France and your purchases will remain on French soil.

Baghera/wines buyer's commission of 22% applies to the hammer price. The hammer price and the buyer's commission will be subject to VAT at 20%.

COMPANY REGISTERED IN FRANCE

You represent a company registered in France and your purchases will remain on French soil.

The VAT number of the invoiced company must be provided to the Baghera/wines accounting department in order to appear on the purchase invoice. Baghera/wines buyer's commission of 22% applies to the hammer price.

The hammer price and the buyer's commission will be subject to VAT at 20%.

INDIVIDUAL IN EU

You are a private individual domiciled outside France, in a European Union country, and your purchases will be shipped to this same EU country.

Baghera/wines buyer's commission of 22% applies to the hammer price. The hammer price and the buyer's commission will be subject to VAT at 20%.

COMPANY REGISTERED IN EU

You represent a company registered in the European Union, and your purchases will be:

▪ Shipped to this same EU country:

The VAT number of the invoiced company must be provided to the Baghera/wines accounting department in order to appear on the purchase invoice. Baghera/wines buyer's commission of 22% applies to the hammer price.

The hammer price and the buyer's commission will be VAT-exempt.

▪ Will be exported outside the EU:

VAT-exempt sale may be applied. Baghera/wines buyer's commission of 22% applies to the hammer price. The hammer price and the buyer's commission will not be subject to VAT, insofar as the buyer entrusts Hillebrand or Baghera/wines with the transport of his lots. In this case, lots invoiced VAT-exempt must be exported before September 13th, 2024.

If the buyer wishes to transport his lots himself or through another transport company, VAT at the rate of 20% will be added to the hammer price and the buyer's commission. Upon proof of export to a country outside the European Union, these VAT amounts may be reimbursed to the buyer.

INDIVIDUAL OR COMPAGNY REGISTERED OUTSIDE THE UE

You are a private individual domiciled outside the European Union or a company registered outside the European Union, and your purchases are destined for export outside the EU.

VAT-exempt sale may be applied. Baghera/wines buyer's commission of 22% applies to the hammer price. The hammer price and the buyer's commission will not be subject to VAT, insofar as the buyer entrusts Hillebrand or Baghera/wines with the transport of his lots. In this case, lots invoiced VAT-exempt must be exported before September 13th, 2024.

If the buyer wishes to transport his lots himself or through another transport company, VAT at the rate of 20% will be added to the hammer price and the buyer's commission. Upon proof of export to a country outside the European Union, these VAT amounts may be reimbursed to the buyer.

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collection, shipment and storage

STORAGE & COLLECTION

All lots featured in this sale are stored at Château Ducru-Beaucaillou's cellars until the day after the auction. The wines will then be transferred to JF Hillebrand Blanquefort. Baghera/wines offer complimentary storage at JF Hillebrand Blanquefort storage for 12 weeks after the date of the sale. Purchased lots will be made available for collection as from July 8th, 2024. Buyers must arrange collection of their purchased lots not later than September 13th, 2024. Collection from the JF Hillebrand Blanquefort warehouse will be by appointment only and at least 72 hours notice must be given. Property will not be released until payment in full has been received and funds have been cleared. Authority for the release of lots to the Buyer will be a Release Order provided by Baghera/wines. Moreover, it is the policy of JF Hillebrand and Baghera/wines to request proof of identity (the Buyer's, or that of the Buyer's authorised representative/shippers, in which case they will require an authorisation letter from the Buyer) on collection of a lot. All Buyers (or shippers) must examine every lot or consignments in the presence of cellar staff at JF Hillebrand prior to collection. If the Buyer fails to collect a Lot before September 13th, 2024, the Lot will be stored at the Buyer's expense at JF Hillebrand at a rate of 0,65 Euros (excl. taxes) per case per month (minimum 200 Euros excl. taxes per month) with added 0,04% Euros (excl. taxes) insurance per month on the declared value (minimum 54 Euros excl. taxes per month). If Buyers invoiced without French VAT for export fail to collect a Lot before September 13th, 2024, the Lot will be shipped and stored at the Buyer's expense at the Geneva FreePorts. The group shipping costs will be communicated to the Buyers at the time of shipment. Storage costs at the Geneva FreePorts are 10 CHF per case per month with added 0,04% insurance on the declared value. "Case" refers to the original packaging of the Lot of 1 to 12 bottles .

SHIPPING

Please contact directly JF Hillebrand (or Baghera/wines shipping department) for any transport or insurance requests. A detailed shipping quote will be provided. Shipping will be at the Buyer's expense, and freight collect must be prepaid. Shipping by commercial means, particularly of older wines, can be risky and it is at the Buyer's risk. Baghera/wines will not refund any shipment charges under any circumstances. Please contact directly Baghera/wines shipping department for any transport or insurance requests. For any Buyers outside France, a transit document will be needed to ship the wines. Destination VAT, excise duty, clearance charges and other additional fees shall be borne by the Buyer and cannot be cancelled or refunded by Baghera/wines. For Buyers within France, excise duty and clearance charges will be charged. VAT is already included in Baghera/wines invoices. Hillebrand may assist you in the shipment process. We strongly recommend using a professional wine carrier. Extreme temperatures (too hot or too cold) can damage fine wines. If the Buyer chooses to ship during extreme weather conditions, the Buyer assumes all responsibility for possible weather-related damage that may incur during that wine shipment (i.e. pushed-up corks, leakage, etc.) and the Buyer understands that Baghera/wines will not guarantee the condition of any wine transported during periods of extreme heat or extreme cold and will not replace any wine deemed to have incurred temperature related damage in transit.

WINE PACKING

All lots will be delivered in their packaging as described in the catalogue.

If you would prefer an optimum protection of the bottles, JF Hillebrand can provide styrofoam (upon request and estimate and at the Buyer's expense), and the empty original wooden cases will be added to the shipment. All packing and handling is at the Buyer's risk.

Baghera/wines will not be liable for any acts or omissions of third-party packers or shippers.

TAXATION

The laws of the final destination of shipment determine taxation. It is the Buyer's responsibility to ensure compliance with applicable tax laws shipments.

IMPORTATION

Wine buyers from outside France should be aware of restrictions imposed by various jurisdictions regarding importation of alcoholic beverages. It is the buyer's responsibility to obtain any relevant export or import license. The denial of any license cannot justify the cancellation of the sale or any delay in making payment of the total amount due.

NOTE

In all instances, neither Baghera/wines nor the Geneva FreePorts or JF Hillebrand are responsible for any deterioration, damage, loss or any acts or omission of any shipper, including, without limitation, any packing, shipping, delivery or insurance for purchased lots.

JF HILLEBRAND

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recorking & re-bottling techniques

Natural cork gradually loses its key protective qualities over time, necessitating replacement. At Château Ducru-Beaucaillou, two procedures are employed each one duly adopted for specific purposes.

To ensure maximal protection, all manipulations are performed at the château in collaboration with industry leader Michael Paetzold®.

ETERNAM®

For recorking older vintages, the state-of-the-art Eternam® procedure is used. For this procedure, the old cork is mechanically removed under nitrogen gas and a micro-quantity of wine is extracted for quality control tasting. If approved, the bottle is then topped up to the precise level, using wine from the same vintage.

2. This state-of-the-art procedure ensures maximal protection of wine. Finally the bottle is mechanically recorked under inert gas (e.g. Argon, Nitrogen) using a superior quality 94mm certified individually tested cork.

3. The lifespan of the wine is extended with the new superior quality cork.

This procedure offers the following advantages:
All recorked wines bear the notation "rebouché au Château" on both their labels and corks, while the bottles are laser-marked for traceability.

RE-BOTTLING®

For changing bottle formats or esthetics, the Re-bottling® procedure is used.

During this process, each bottle of wine from a single vintage is quality tasted and then transferred to a tank under inert conditions. This process ensures consistency, reducing bottle variation. Subsequently, the wine is transferred into new bottles and then sealed with superior quality, 54mm certified, individually tested corks.

This procedure offers the following advantages:

1. A guarantee of protection of wine quality throughout the entire process.

2. Reduced bottle variation.

3. The lifespan of the wine is extended with new superior quality corks, and when relevant with larger format.

All wines that undergo rebottling process are labeled as "rebouché au Château".

Baghera/wines

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