

166^e VENTE
DES VINS DES  **HOSPICES
DE BEAUNE**

FREQUENTLY ASKED QUESTIONS

BEAUNE | 15 NOVEMBER 2026

Sotheby's EST. 1744 Wine

THE HOSPICES DE BEAUNE WINE DOMAINE

HISTORY

Founded in 1443 by the Chancellor of the Duke of Burgundy, the Hospices de Beaune's first vocation was to provide care for the poor and destitute.

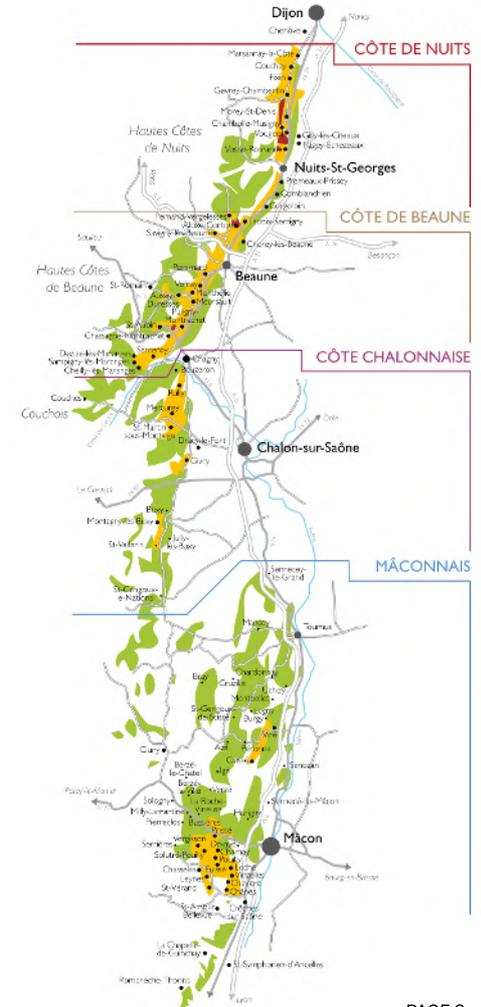
Nicolas Rolin, founder of the Hospices de Beaune, made the hospital a permanent institution by endowing it with vineyards, freeing it from all taxes and providing it with a masterpiece of Flemish art, the Triptych of the Last Judgment by Rogier Van der Weyden.

A long tradition of successive donations and bequests have enabled the hospital to build up a **large wine-growing estate** over the centuries.

THE DOMAINE

- Today, it covers more than 60 hectares, 80% of which are classified as **Grand Cru** and **Premier Cru**.
- Of these 60 hectares, about 50 are cultivated with **Pinot Noir** for the red wines.
- 10 hectares are planted with **Chardonnay** for the whites.
- A vast majority of the parcels are in **Côte de Beaune** and **Côte de Nuits**, with the remaining parts located in **Chablis** in the North of Burgundy and in **Pouilly-Fuissé** in the Mâconnais.

Throughout the centuries, the Domaine has evolved and adapted itself to modern sustainable cultivating practices. An environmentally friendly approach was taken and the Domaine has transitioned to **organic viticulture**.



LEARN MORE ABOUT THE AUCTION

Participating in the Hospices de Beaune Wine Sale is a unique opportunity to acquire an exceptional Burgundy wine while contributing to the work of the Hospices de Beaune and supporting the local communities.

THE AUCTION

Each year, **the harvest of the vineyards of the Hospices de Beaune is auctioned off**, the proceeds of which are dedicated to improving the hospital's care facilities as well as to the conservation of the Hôtel-Dieu museum. The funds raised allow for the adaptation and necessary investment to provide the best possible care for patients.

A major annual event throughout Burgundy and more broadly in the world of wine, the Hospices de Beaune wine sale is part of a weekend of festivities, punctuated by street shows, folk parades, exceptional tastings or cellar visits.

WINE EN PRIMEUR

The wine is sold en primeur: the harvested grapes are freshly vinified and ready to be aged. The wine is sold in **228 liters barrels** (called pièces). After the sale, the buyer must entrust the barrels to a Burgundian négociant-éleveur for ageing. 18 to 24 months later, the wine is ready to be bottled and shipped.

THE CHARITY BARREL

During the auction, a special barrel, called the **Charity Barrel**, is sold separately for the benefit of one or more charities represented by a celebrity coming from the Arts or Entertainment.

In 2025, €400,000 were collected in support of the charities **Institut Robert-Debré du Cerveau de l'Enfant** and **EHCO**.



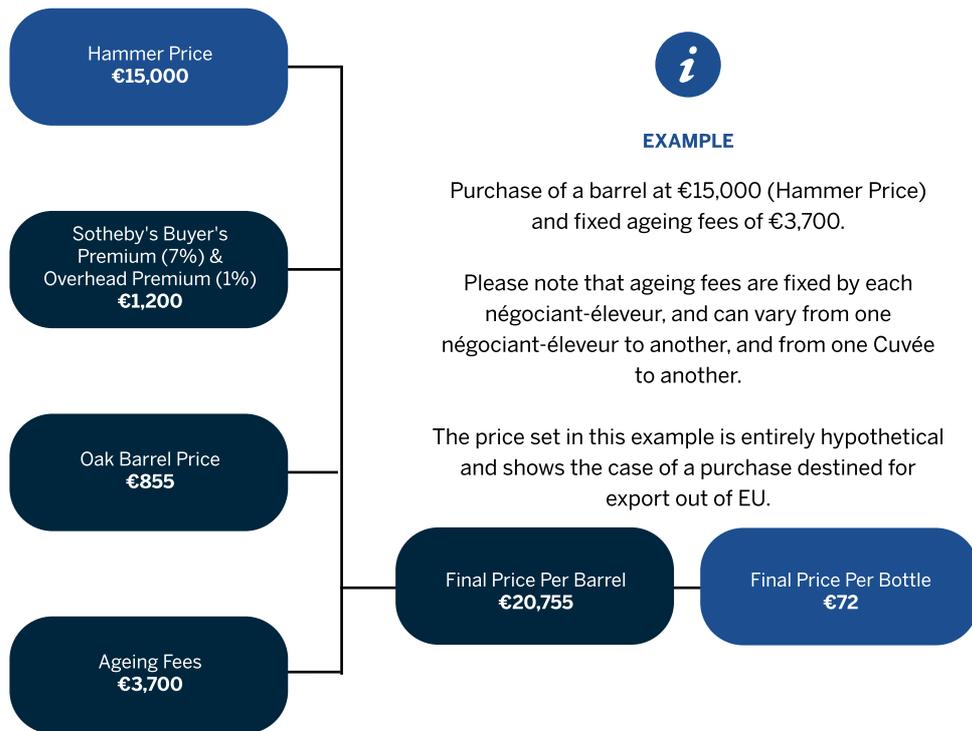
ALL COSTS EXPLAINED

The structure of this unique Sale is a bit different from a regular auction. On top of the Hammer Price, additional fees have to be considered:

- **Sotheby's Buyer's Premium** and **Overhead Premium**, set at 8% of the hammer price
- The **oak barrel price** (indicated in the sales conditions)
- The **20% VAT** on the Hammer Price, the Sotheby's Premiums and the Oak Barrel

For **VAT exemption**, please refer to page 9. VAT remains applicable to the oak barrel price.

Ageing fees will be charged depending on the purchased cuvée and the designated *négociant-éleveur*.



HOW TO PARTICIPATE IN THE AUCTION

1 SELECTION

Select your Burgundy wine en primeur among more than 52 different Cuvées offered for sale every year:

- 34 red wines
- 18 white wines
- 2 Cuvées of Eaux-de-vie Marc de Bourgogne and Fine de Bourgogne

Explore all the cuvées, from an affordable Village to a rare Grand Cru appellation, such as Corton, Mazis-Chambertin, Corton-Charlemagne or Bâtard-Montrachet.

A list of cuvées and their characteristics will be published on our website, as well as the tasting notes by Jeannie Cho Lee MW. Our team of Specialists is happy to advise you on the wines offered for sale.

2 REGISTRATION & BIDDING

There are four ways to bid at Sotheby's:

- online
- by telephone
- in the room
- by leaving a written bid

Please contact

hospicesdebeaune@sothebys.com

prior to the sale to arrange your registration.

Please also note that seating is very limited in the Great Hall.

PARCEL BIDDING

Each cuvée on sale in the auction is divided into series of several barrels. With parcel bidding, when the buyer purchases the first lot of a specific serie, they will have the opportunity to acquire **one or more of the remaining lots** at the **same hammer price**.





3 AGEING & CUSTOMISATION

After the auction, your barrel will have to be aged for 18 to 24 months by a Burgundy based négociant-éleveur.

You will choose:

- the négociant-éleveur to whom you will entrust the maturation of your wine - a list is available on Sotheby's website
- the size of the bottles
- personalization of labels with the possibility of affixing a name, that of a club, a company, or an institution. The project must respect a few graphic rules (text in black, harmonious font, respect for the personalization zone) and must be approved by the Hospices Civils de Beaune before printing.

4 SHIPPING & COLLECTION

Once bottled, your wine can be collected from your négociant-éleveur in Burgundy or delivered to the place of your choice.

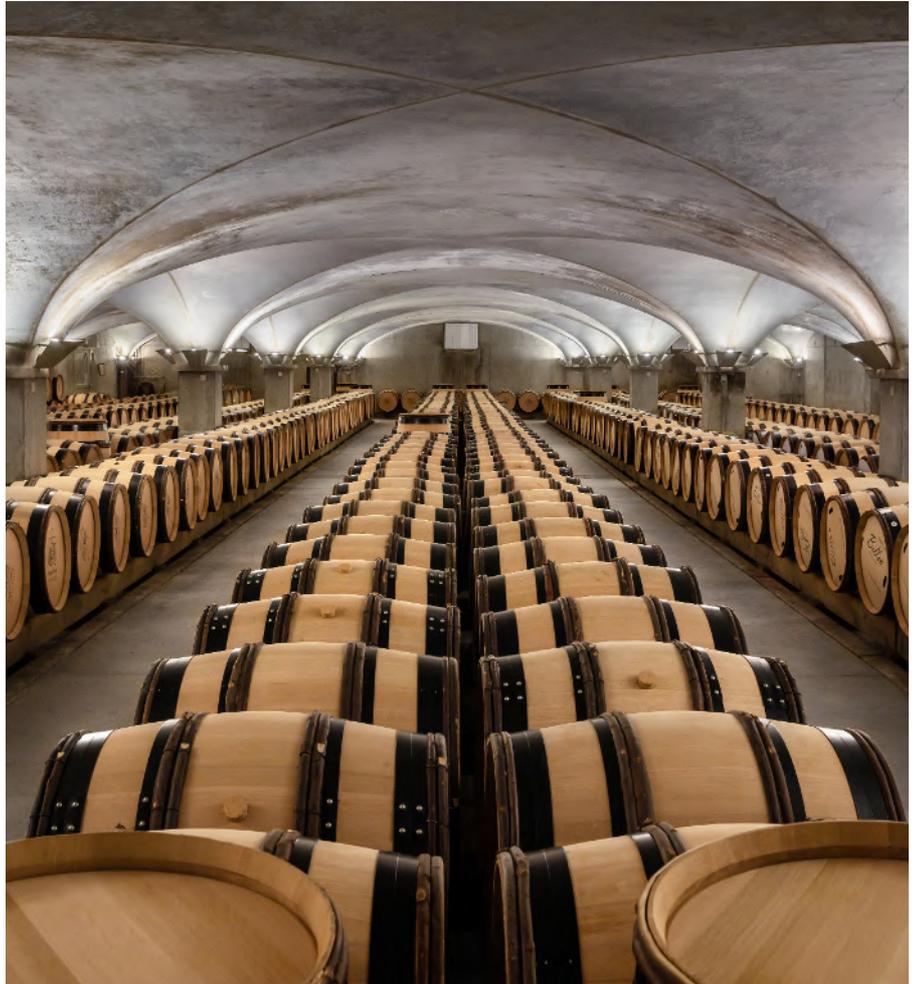


DISCOUNTS

Two discounts of 2% each can be given by the Hospices Civils de Beaune on the hammer price, under certain conditions.

- **Discount of 2% on the Hammer Price for early payment** – if the payment is made before December 31, 2026.
- **Discount of 2% on the Hammer Price for early collection** – a second discount of 2% is granted if the collection of the barrel at the Hospices de Beaune winery takes place before January 31, 2027 (or February 28, 2027 if the Hospices Civils de Beaune decides otherwise - based on wine analysis).

These discounts will be provided to you directly by Sotheby's on behalf of the Hospices de Beaune, once the total invoice has been paid and the barrels collected. Payments will be issued after the end of the barrel collection period (February 1, 2027).



WHAT IS THE VAT STATUS OF THE WINES?

VAT is applicable on the sale of goods and services, therefore on the total price (Hammer Price, Sotheby's Premiums and Wine Barrels cost) **at the rate of 20%**.

SALE UNDER SUSPENSION OF VAT: THE SUSPENSIVE EXPORT TAX SYSTEM (RÉGIME FISCAL SUSPENSIF À L'EXPORTATION OR RFSE)

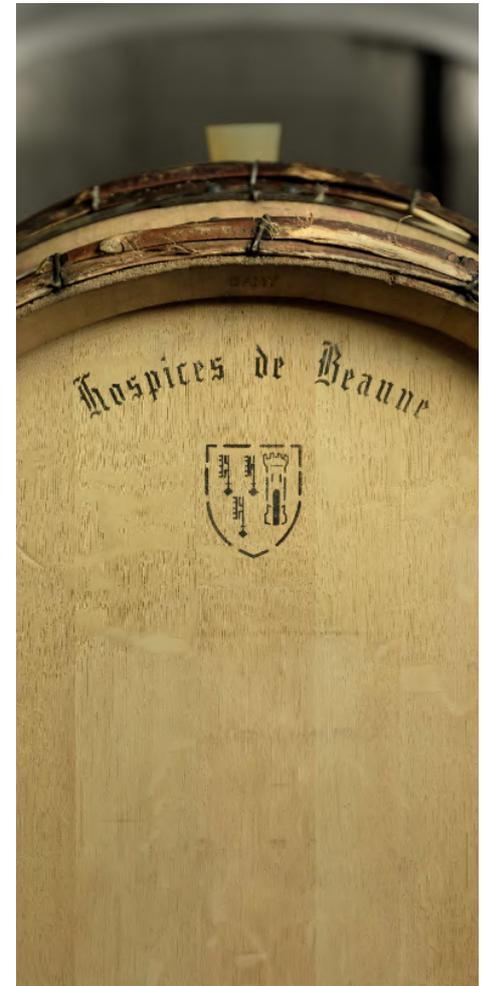
If the wines are to be delivered outside of France (either to an address outside of the European Union, or for EU professionals, to another EU member state), a VAT suspension procedure known as RFSE may apply. This tax suspensive regime allows you to buy your barrels exempt from French VAT.

A tax representative (or a tax agent) may need to be appointed and is responsible for completing the administrative and customs formalities associated with the RFSE regime on your behalf.

If you opt for this scheme, the entirety of the wines must be shipped outside of France after bottling.

VAT EXEMPTION: STEP-BY-STEP PROCESS

- Sotheby's issues an invoice including VAT after the auction has closed for your records
- Sotheby's provide a form for you to confirm:
 - Your intention of placing the wines under the RFSE regime
 - Your designated Burgundy-based negociant-eleveur
 - Your chosen tax representative (or tax agent), if required. In practice, the négociant-éleveur ageing your wines may be able to handle the tax representation of tax agency, if required.
- Sotheby's issues a revised invoice for payment, exclusive of any VAT on the Hammer Price and Buyer's Premium. French VAT remains applicable to Wine Barrel costs.



VAT EXEMPTION SCHEME: THE RFSE PROCESS

Depending on your situation, different scenarios apply.

Buyers purchasing in a professional capacity (B2B)	
EU RESIDENT	NON-EU RESIDENTS
<p>Businesses registered for VAT in the EU (other than France) may be able to place their wine under the RFSE regime to benefit from VAT exemption in France. If the RFSE conditions are met, no French VAT is charged on the Hammer Price and Buyer's Premiums; VAT at 20% remains applicable on wine barrel costs.</p> <p>A tax agent may need to be appointed in France if you are not VAT registered in France. The tax agent will take care of all the administrative and customs formalities associated with the RFSE regime on your behalf.</p> <p>After ageing and bottling, the entirety of the wines must be shipped outside of France. The wines can either be exported outside of the EU or shipped to another EU member state subject to intracommunity delivery rules.</p> <p><i>Article 262-I-1° French Tax Code (Exports)</i></p> <p><i>Article 262 Ter, I French Tax Code (Intra-EU delivery of goods)</i></p>	<p>Businesses established outside the EU may be able to place their wine under the RFSE regime to benefit from the VAT exemption in France. If the RFSE conditions are met, no French VAT is charged on the Hammer Price and Buyer's Premiums; VAT at 20% remains applicable on wine barrel costs.</p> <p>A tax representative may need to be appointed in France. The tax representative will take care of the administrative and customs formalities associated with the RFSE regime on your behalf.</p> <p>After ageing and bottling, the entirety of the wines must be shipped outside of the EU.</p> <p><i>Article 262-I-1° French Tax Code (Exports)</i></p>

Buyers purchasing in a personal capacity (B2C)	
EU RESIDENT	NON-EU RESIDENTS
<p>For private clients established within the EU, the sale includes all applicable taxes (20% VAT on the Hammer Price, Buyer's Premiums and Wine Barrel costs).</p>	<p>Private clients established outside the European Union who intend to export their wines outside of the EU at the end of the ageing period may be able to place their wine under the RFSE regime to benefit from the VAT exemption in France. If the RFSE conditions are met, no French VAT is charged on the Hammer Price and Buyer's Premiums; VAT at 20% remains applicable on wine barrel costs.</p> <p>You must appoint a Burgundy-based négociant-éleveur holding a RFSE authorisation. The designated négociant-éleveur will take care of the administrative and customs formalities associated with the RFSE regime on your behalf.</p> <p>After ageing and bottling, the entirety of the wines must be shipped outside of the EU.</p> <p><i>Article 262-I-1° French Tax Code (Exports)</i></p>

CONTACT

Please contact

hospicesdebeaune@sothebys.com

for any enquiry about the auction.

For any enquiries about bids and registrations,

please contact: **bids.paris@sothebys.com**

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SALE NUMBER PF2612

Chaque année, le troisième
Dimanche de Novembre,
a lieu la célèbre vente aux
enchères « à la chandelle » des
Grands Vins du Domaine
des Hospices, constitué tout
au long des siècles grâce à
de généreuses donations.

Ces grands vins en tonneaux
sont pris en charge par les
acquéreurs qui ont la délicate
mission de les élever et de les
mettre en bouteilles.

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