

FEBIAC		18.04.2025	DECIDED BY FEDERAL GOVERNMENT, BUT STILL SUBJECT TO APPROVAL BY FEDERAL PARLIAMENT							
POWERTRAIN	Company cars ordered		2024	2025	2026	2027	2028	2029	2030	2031
PHEV ≤50g/km CO ₂	from:	until:	Deductibility formula: Deduct-% = 120% - (0,5% x CO ₂ x C), with C = 1,0 for ICE-Diesel and 0,95 for ICE-Petrol + (P)HEV							
	...	31/12/2022	All car related costs	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%
	01/01/2023	30/06/2023	Car costs:	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%
			Electricity cost:							
			Fuel cost:	50%	50%	50%	50%	50%	50%	50%
	Company cars ordered		2024	2025	2026	2027	2028	2029	2030	2031
	from:	until:	Deductibility formula:	Deduct-% = 120% - (0,5% x CO ₂ x C), with C = 1,0 for ICE-Diesel and 0,95 for ICE-Petrol + (P)HEV		Deduct-% = (120% - (0,5 x CO ₂))				
	01/07/2023	31/12/2026	Car costs:	max 100% - min 95%	75%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%	max 100% - min 95%
			Electricity cost:	max 100% - min 95%	75%	100%	100%	100%	100%	100%
			Fuel cost:	50%	50%	50%	50%	0%	0%	0%
	01/01/2027	31/12/2027				Car costs:	95%	95%	95%	95%
						Electricity cost:	95%	95%	95%	95%
						Fuel cost:	50%	0%	0%	0%
	01/01/2028	31/12/2028				Car costs:	90%	90%	90%	90%
						Electricity cost:	90%	90%	90%	90%
						Fuel cost:	0%	0%	0%	0%
	01/01/2029	31/12/2029					Car costs:	82,5%	82,5%	82,5%
							Electricity cost:	82,5%	82,5%	82,5%
							Fuel cost:	0%	0%	0%
	01/01/2030	...						Car costs:	0%	0%
								Electricity cost:	0%	0%
								Fuel cost:	0%	0%

POWERTRAIN	Company cars ordered		2024	2025	2026	2027	2028	2029	2030	2031
PHEV Euro 6e-bis 51-75 g/km CO ₂	from:	until:								
	01/01/2025	31/12/2026	Car costs:	75%	75%	75%	75%	75%	75%	75%
			Electricity cost:	75%	100%	100%	100%	100%	100%	100%
			Fuel cost:	50%	50%	50%	0%	0%	0%	0%
	01/01/2027	31/12/2027				Car costs:	75%	75%	75%	75%
						Electricity cost:	95%	95%	95%	95%
						Fuel cost:	50%	0%	0%	0%
	01/01/2028	31/12/2028				Car costs:	65%	65%	65%	65%
						Electricity cost:	90%	90%	90%	90%
						Fuel cost:	0%	0%	0%	0%
	01/01/2029	31/12/2029					Car costs:	57,5%	57,5%	57,5%
							Electricity cost:	82,5%	82,5%	82,5%
							Fuel cost:	0%	0%	0%
	01/01/2030	...						Car costs:	0%	0%
								Electricity cost:	0%	0%
								Fuel cost:	0%	0%

POWERTRAIN	Company cars ordered			2024	2025	2026	2027	2028	2029	2030	2031	
PHEV Euro 6e-bis >75g/km CO ₂ = FAKE HYBRID PHEV pre-Euro 6e-bis >50g/km CO ₂ = FAKE HYBRID	from:	until:	Deductibility formula:	Deduct-% = 120% - (0,5% x CO2 x C), with C = 1,0 for ICE-Diesel and 0,95 for ICE-Petrol + (P)HEV, and with CO2 = CO2 of corresponding ICE-model or, if not available, = 2,5 x CO2 of PHEV Euro 6e-bis with CO2 >75g/km and = 2,5 x CO2 of PHEV pre-Euro 6e-bis with CO2 >50g/km								
	...	31/12/2022	All car related costs	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	
	01/01/2023	30/06/2023	Car costs:	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	max 100% - min 75%	
			Electricity cost:									
			Fuel cost:	max 50%	max 50%	max 50%	max 50%	max 50%	max 50%	max 50%	max 50%	
	Company cars ordered											
	from:	until:	Deductibility formula:	2024		2025	2026	2027	2028	2029	2030	2031
				Deduct-% = 120% - (0,5% x CO2 x C), with CO2 = CO2 of corresponding ICE-model or, if not available, = 2,5 x CO2 of PHEV Euro 6e-bis with CO2 >75g/km and = 2,5 x CO2 of PHEV pre-Euro 6e-bis with CO2 >50g/km		Deduct-% = (120% - (0,5 x CO2), with CO2 = CO2 of corresponding ICE-model or, if not available, = 2,5 x CO2 of PHEV Euro 6e-bis with CO2 >75g/km and = 2,5 x CO2 of PHEV pre-Euro 6e-bis with CO2 >50g/km						
	01/07/2023	31/12/2026	Car costs:	max 100% - min 0%	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%
			Electricity cost:	max 100% - min 0%	max 75% - min 0%	100%	100%	100%	100%	100%	100%	100%
			Fuel cost:	max 50%	max 50%	50%	50%	0%	0%	0%	0%	0%
	01/01/2027	31/12/2027				Car costs:	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%	max 75% - min 0%
						Electricity cost:	95%	95%	95%	95%	95%	95%
						Fuel cost:	50%	0%	0%	0%	0%	0%
	01/01/2028	31/12/2028					Car costs:	max 65% - min 0%	max 65% - min 0%	max 65% - min 0%	max 65% - min 0%	max 65% - min 0%
						Electricity cost:	90%	90%	90%	90%	90%	90%
					Fuel cost:	0%	0%	0%	0%	0%	0%	
01/01/2029	31/12/2029					Car costs:	max 57,5% - min 0%	max 57,5% - min 0%	max 57,5% - min 0%	max 57,5% - min 0%	max 57,5% - min 0%	
					Electricity cost:	82,5%	82,5%	82,5%	82,5%	82,5%	82,5%	
					Fuel cost:	0%	0%	0%	0%	0%	0%	
01/01/2030	...							Car costs:	0%	0%	0%	
								Electricity cost:	0%	0%	0%	
								Fuel cost:	0%	0%	0%	

Powertrain	Company cars ordered		2024		2025	2026	2027	2028	2029	2030	2031
ICE + HEV	from:	until:		Deduct-% = 120% - (0,5% x CO ₂ x C), with C = 1,0 for ICE-Diesel and 0,95 for ICE-Petrol + (P)HEV							
	...	31/12/2017	All car related costs	max 100% - min 75%	max 100% - min 75%	max 100% - min 70%	max 100% - min 65%	max 100% - min 60%	max 100% - min 55%	max 100% - min 50%	max 100% - min 50%
	01/01/2018	30/06/2023		max 100% - min 50% (40% if CO ₂ ≥ 200g/km)	max 100% - min 50% (40% if CO ₂ ≥ 200g/km)	max 100% - min 50% (40% if CO ₂ ≥ 200g/km)	max 100% - min 50% (40% if CO ₂ ≥ 200g/km)	max 100% - min 50% (40% if CO ₂ ≥ 200g/km)	max 100% - min 50% (40% if CO ₂ ≥ 200g/km)	max 100% - min 50% (40% if CO ₂ ≥ 200g/km)	max 100% - min 50% (40% if CO ₂ ≥ 200g/km)
	01/07/2023	31/12/2025		max 100% - min 0%	max 75% - min 0%	max 50% - min 0%	max 25% - min 0%	0%	0%	0%	0%
	01/01/2026	...				0%	0%	0%	0%	0%	0%
BEV	...	31/12/2026	All car related costs	100%	100%	100%	100%	100%	100%	100%	100%
	01/01/2027	31/12/2027					95%	95%	95%	95%	95%
	01/01/2028	31/12/2028						90%	90%	90%	90%
	01/01/2029	31/12/2029							82,5%	82,5%	82,5%
	01/01/2030	31/12/2030								75%	75%
	01/01/2031	...									67,5%