



Atto Completo

Avviso di rettifica
Errata corrige

Lavori
Preparatori

Direttive UE
recepite

PERMALINK

TORNA AL SOMMARIO

AGENZIA DELLE ENTRATE

COMUNICATO

Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - Articolo 3, comma 1, del decreto legislativo 2 settembre 1997, n. 314. (18A08001) (GU Serie Generale n.295 del 20-12-2018 - Suppl. Ordinario n. 57)

(parte 10)

Articoli

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FRINGE BENEFIT 2019 AUTOVEICOLI ELETTRICI ED IBRIDI FUORI PRODUZIONE

| MARCA | MODELLO | SERIE | COSTO CHILOMETRICO 15.000 KM | FRINGE BENEFIT ANNUALE |
|---------------------------|--------------------|--------|------------------------------------|------------------------------|
| ELETTRICO | | | | |
| FORD | FOCUS ELECTRIC | 145CV | 0,5213 | 2.345,67 |
| RENAULT | FLUENCE | 95CV | 0,4247 | 1.910,93 |
| TESLA | MODEL S 60 KWH | 306 CV | 0,8232 | 3.704,36 |
| TESLA | MODEL S 70 D | 332CV | 0,9260 | 4.166,91 |
| TESLA | MODEL S 75 | 320CV | 0,8806 | 3.962,57 |
| TESLA | MODEL S 85 | 378CV | 0,9763 | 4.393,35 |
| TESLA | MODEL S 85 D | 422CV | 1,0217 | 4.597,70 |
| TESLA | MODEL S P85 D | 762CV | 1,2127 | 5.457,02 |
| VOLKSWAGEN | E GOLF | 116CV | 0,5100 | 2.294,96 |
| IBRIDO BENZINA PLUG-IN | | | | |
| AUDI | A3 SPB 1.4 TFSI | E-TRON | 0,5887 | 2.649,02 |

| | | | | |
|----------------|--------------|--------------|---------|----------|
| | I8 1.5 | 170KW | | |
| BMW | IBRIDA | PLUG-IN | 1,4243 | 6.409,22 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | | 330KW | | |
| MERCEDES | S 500 3.0 V6 | PLUG-IN | 1,2533 | 5.639,67 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| OPEL | AMPERA | E-REV 150 CV | 0,6122 | 2.754,86 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| IBRIDO GASOLIO | | | | |
| PLUG-IN | | | | |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | V60 PLUG-IN | | | |
| VOLVO | HYBRID | 215 CV | 0,7291 | 3.280,76 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| IBRIDO BENZINA | | | | |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | A6 2.0 TFSI | | | |
| | 245CV | | | |
| AUDI | TIPTRONIC | HYBRID | 0,8442 | 3.798,81 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | A8 2.0 TFSI | | | |
| | 245CV | | | |
| AUDI | TIPTRONIC | HYBRID | 1,0565 | 4.754,30 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | | HYBRID | | |
| | Q5 2.0 TFSI | QUATTRO | | |
| AUDI | 245CV | TIPTRONIC | 0,8596 | 3.868,20 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | 3 ACTIVE | | | |
| BMW | HYBRID 3.0 | 340CV | 0,8835 | 3.975,84 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | 5 ACTIVE | | | |
| BMW | HYBRID 3.0 | 340CV | 0,9286 | 4.178,70 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | 7 ACTIVE | | | |
| BMW | HYBRID | 4.4 465CV | 1,4672 | 6.602,27 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | 7 ACTIVE | | | |
| BMW | HYBRID 3.0 | 320CV | 1,2047 | 5.421,33 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | X6 ACTIVE | | | |
| BMW | HYBRID | 4.4 485CV | 1,3793 | 6.206,67 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| CHEVROLET | VOLT 1.4 | IBRIDA | 0,5903 | 2.656,49 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | CIVIC HYBRID | | | |
| HONDA | 1.3 | 116CV | 0,5482 | 2.466,68 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | CR-Z 1.5 | | | |
| HONDA | I-VTEC 124CV | IBRIDA | 0,5369 | 2.415,87 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | INSIGHT 1.3 | | | |
| HONDA | 98CV | IBRIDA | 0,5245 | 2.360,30 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |
| | JAZZ 1.3 | | | |
| HONDA | 98CV | HYBRID | 0,4715 | 2.121,80 |
| +-----+ | +-----+ | +-----+ | +-----+ | +-----+ |

| | | | | |
|----------|----------------------------|--------------|--------|----------|
| INFINITI | M35H | 3.5 364CV | 0,9970 | 4.486,50 |
| INFINITI | Q50 3.5 | 364CV | 0,9487 | 4.269,20 |
| KIA | NIRO 1.6 GDI 140CV | HYBRID | 0,5203 | 2.341,13 |
| LEXUS | CT 200H | 136CV | 0,5644 | 2.539,89 |
| LEXUS | CT 200H 99CV | IBRIDA | 0,5561 | 2.502,50 |
| LEXUS | GS 450H | BERLINA | 1,0255 | 4.614,80 |
| LEXUS | GS 450H 3.5 | 345CV | 1,0200 | 4.590,05 |
| LEXUS | IS 300H | 223CV | 0,6997 | 3.148,52 |
| LEXUS | LS 600H 5.0 | 445CV | 1,4282 | 6.426,95 |
| LEXUS | RX 450H FWD 3.5 | 299CV | 0,9278 | 4.175,01 |
| LEXUS | RX 450H 249CV | MOD.2009 | 0,9084 | 4.087,76 |
| LEXUS | RX 450H 3.5 | 299CV | 0,9537 | 4.291,52 |
| LEXUS | RX HYBRID 3.5 | 300CV | 0,9223 | 4.150,40 |
| MERCEDES | S 400 3.5 306CV | HYBRID | 1,1979 | 5.390,37 |
| MERCEDES | S 400 HYBRID | 299CV | 1,2930 | 5.818,32 |
| PORSCHE | CAYENNE S HYBRID 3.0 | 380CV | 1,1556 | 5.200,38 |
| PORSCHE | PANAMERA 3.0 380CV | S HYBRID | 1,3613 | 6.125,94 |
| PORSCHE | PANAMERA S E-HYBRID 3.0 | 416CV | 1,3560 | 6.101,87 |
| TOYOTA | AURIS 1.8 HSD | IBRIDA | 0,5226 | 2.351,88 |
| TOYOTA | AURIS 1.8 HYBRID | MY2013 | 0,5148 | 2.316,69 |
| TOYOTA | AURIS TS 1.8 HYBRID | 136CV SW | 0,5234 | 2.355,08 |
| TOYOTA | PRIUS 1.8 | 136CV IBRIDA | 0,5469 | 2.461,14 |

| | | | | |
|----------------|--------------|--------------|--------|----------|
| | YARIS 1.5 | | | |
| TOYOTA | HSD | HYBRID | 0,4381 | 1.971,45 |
| +-----+ | | | | |
| | NUOVA | | | |
| | TOUAREG 3.0 | | | |
| VOLKSWAGEN | V6 TSI 333CV | HYBRID | 1,0784 | 4.852,98 |
| +-----+ | | | | |
| | TOUAREG 3.0 | | | |
| VOLKSWAGEN | V6 TSI 380CV | HYBRID | 1,0923 | 4.915,49 |
| +-----+ | | | | |
| IBRIDO GASOLIO | | | | |
| +-----+ | | | | |
| | DS5 2.0 | | | |
| DS | 200CV | HYBRID4 | 0,5985 | 2.693,25 |
| +-----+ | | | | |
| | RANGE ROVER | | | |
| | 3.0 SDV6 | | | |
| LAND ROVER | 340CV | HYBRID | 1,2261 | 5.517,50 |
| +-----+ | | | | |
| | RANGE ROVER | | | |
| | SPORT 3.0 | | | |
| LAND ROVER | SDV6 340CV | HYBRID | 0,9848 | 4.431,44 |
| +-----+ | | | | |
| | E 300 | | | |
| | BLUETEC 2.2 | | | |
| MERCEDES | 231CV | HYBRID | 0,6952 | 3.128,37 |
| +-----+ | | | | |
| | 3008 2.0 | | | |
| PEUGEOT | 200CV | HYBRID4 90GR | 0,5417 | 2.437,76 |
| +-----+ | | | | |
| | 3008 HYBRID | | | |
| PEUGEOT | 4 85GR 2.0 | 200CV | 0,5660 | 2.546,78 |
| +-----+ | | | | |
| | 3008 HYBRID | | | |
| PEUGEOT | 4 2.0 | 200CV | 0,5964 | 2.683,79 |
| +-----+ | | | | |
| | 508 HYBRID4 | | | |
| PEUGEOT | 2.0 | 200 CV | 0,6175 | 2.778,83 |
| +-----+ | | | | |
| | 508 RXH 2.0 | | | |
| PEUGEOT | HYBRID SW | 200CV | 0,6574 | 2.958,29 |
| +-----+ | | | | |