

	PURCHASE				LEASING				RENTAL				
	DIRECT TAXES DEDUCTIBILITY		VAT DEDUCTIBILITY		DIRECT TAXES DEDUCTIBILITY		VAT DEDUCTIBILITY		DIRECT TAXES DEDUCTIBILITY		VAT DEDUCTIBILITY		
	CARS	SERVICES	CARS	SERVICES	CARS	SERVICES	CARS	SERVICES	CARS	SERVICES	CARS	SERVICES	
Operator art or profession	40% (in the limit of € 18,075.99)	40%	40%	40%	40% (the limit of the proportion of the fees corresponding to cost up to € 18,075.99, for a maximum of one vehicle with annual compare)	40%	40%	40%	40%	40% (fee for rental costs up to € 3615,20 with annual compare)	40%	40%	40%
Companies: instrumental use in business	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Companies and society: not instrumental to business	40% (in the limit of € 18,075.99)	40%	40%	40%	40% (the limit of the proportion of the fees corresponding to cost up to € 18,075.99, for a maximum of one vehicle with annual compare)	40%	40%	40%	40%	40% (fee for rental costs up to € 3615,20 with annual compare)	40%	40%	40%
Companies, partnerships, and conduct arts or professions: promiscuo use by employees for most of the tax period	90%	90%	40%	40%	90%	90%	40%	40%	90%	90%	40%	40%	40%

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	DIRECT TAXES DEDUCTIBILITY		VAT DEDUCTIBILITY		DIRECT TAXES DEDUCTIBILITY		VAT DEDUCTIBILITY		DIRECT TAXES DEDUCTIBILITY		VAT DEDUCTIBILITY	
	CARS	SERVICES	CARS	SERVICES	CARS	SERVICES	CARS	SERVICES	CARS	SERVICES	CARS	SERVICES
Agent or representative of Commerce	80% (in the limit of € 25.822,84)	80%	100%	100%	80% (the limit of the proportion of the fees corresponding to cost up to € 25.822,84, for a maximum of one vehicle with annual compare)	80%	100%	100%	80% (fee for rental costs up to € 3615,20 with annual compare)	80%	100%	100%