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Circular No. 20/2025

Bolzano, 24 April 2025

Subject: New rules for company cars 2025 - transitional rules

We already informed you of this in our Circular No. 1/2025: for 2025 a new set of rules applies to the calculation of the benefit in kind in the case of mixed use of company vehicles. The calculation of the benefit in kind for the private use of cars for the current year 2025 thus becomes even more complicated. In the current year, 4 categories of vehicles must in principle be distinguished for the purposes of calculating the benefit in kind;

1. vehicles registered (first registration) before 1 July 2020 and assigned to the employee likewise before 1 July 2020,
2. vehicles with first registration after 1 July 2020 and assigned to the employee likewise after 1 July 2020, and
3. vehicles with first registration before 1 July 2020, but assigned to the employee for mixed use after the aforementioned cut-off date.
4. vehicles with first registration after 1 January 2025 and assignment for mixed use after 1 January 2025:

Here we shall address only the 4th case once again, since we have already informed you on several occasions about the „old“ rules: for vehicles registered after 1 January 2025 and assigned to employees for mixed use under contracts concluded after 1 January 2025, the following rules apply, always by reference to the 2025 ACI scale for 15.000 km/year:

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- For hybrid vehicles (plug-in), 20% of 15.000 km (equal to 3.000 km/year) is deemed to be private use.
- For electric vehicles, on the other hand, 10% of 15.000 km (that is, equal to 1.500 km/year) is deemed to be private use.
- And for all other vehicles a flat rate of 50% (equal to 7.500 km/year) is applied as private use; this corresponds to the previous treatment of older vehicles with emissions of more than 160 g/km and up to 190 g/km.

Contrary to the previous rules, in the case of combustion engines reference is therefore no longer made to emissions, but solely to the vehicle's type of propulsion: purely electric propulsion (BEV) and plug-in hybrid propulsion (PHEV) on the one hand, and all other types of propulsion on the other, entirely irrespective of the level of emissions. In the case of low-emission vehicles with combustion engines, the new rules as a rule lead to almost a doubling of the benefit in kind applied to date. Conversely, users of large electric vehicles may be pleased: here the burden decreases by around 50% compared with the previous year. As in the past, the presumed km of private use per year determined in this way are multiplied by the specific ACI scale of the vehicle concerned for 15.000 km, and the taxable benefit for private use results after deduction of any contribution to costs made by the employee.

Most recently, the national association of joint-stock companies „Assonime" in particular (Circular No. 7 of 3 April 2025) criticised the new rules in unusually sharp terms, and this criticism from such an authoritative quarter is evidently having an effect. For now, with the conversion of Law Decree 19/2025 into law, transitional rules are being introduced:

Specifically, for vehicles which were indeed registered (first registration) after 1 January 2025, but which can be demonstrated to have already been ordered before the aforementioned date and which are still assigned to an employee for mixed use by 30 June 2025, the previous rules remain in force, under which the benefit in kind is determined, depending on the emissions of those vehicles, as follows, always by reference to the ACI scale for 15.000 km,

- up to 60 g/km: 25% of 15.000 km (equal to 3.750 km/year instead of the general 4.500 km),
- over 60 g/km and up to 160 g/km: 30% of 15.000 km (corresponding to the old rule of 4.500 km/year),
- over 160 g/km and up to 190 g/km: 50% of 15.000 km (equal to 7.500 km/year),
- over 190 g/km: 60% of 15.000 km (equal to 9.000 km/year).

For vehicles ordered, registered and assigned for use as from 1 January 2025, on the other hand, only the new rules for 2025 set out at the beginning apply. This also applies to vehicles ordered before the aforementioned cut-off date where registration did indeed take place after 1 January, but the assignment for mixed use is carried out only after 30 June 2025.

Benefit in kind and exempt amount:

And one further clarification: where the private use is not invoiced to an employee, but is taken into account as a benefit in kind through the payslip, the exempt amount of 1.000 Euro (increased to 2.000 Euro for employees with dependent children) also applies to this benefit in kind. But be careful: the entitlement to this exempt amount is always forfeited if the benefit in kind exceeds the threshold in total.
Example: if the employee is entitled to an exempt amount of 1.000 Euro and the vehicle is assigned to him for mixed use with a benefit in kind of, for example, 1.950 Euro, then the threshold is exceeded and the entire amount of 1.950 Euro (and not only 950 Euro) must be taxed.

We remain at your disposal for any further information.

Yours sincerely
Josef Vieider