



## A savoir...

### Le chèque, bientôt obsolète ?

Bien que considéré comme couteux et peu fiable, le chèque reste malgré tout un moyen de paiement plébiscité par les français : ils utilisent en moyenne 37 chèques par an (contre seulement 11 par les anglais à titre de comparaison). Mais depuis quelques années, le Gouvernement multiplie les initiatives pour se débarrasser de ce dinosaure bancaire. Ainsi, le Sénat examine, début novembre, une nouvelle mesure visant à limiter la validité des chèques à 6 mois seulement. Une telle mesure avait déjà été proposée dans le cadre de la Loi Sapin II, mais les députés avaient rétabli, contre l'avis du Gouvernement la validité de 12 mois en septembre dernier.

## Agenda

### 14/11/2016:

**VAT liable for intra-Community transactions: Filing with the Customs of the Declaration of Exchange of Goods and the European Declaration of Services for transactions in October.**

### 16/11/2015:

**Employers subject to the Wage Tax (companies exempt from VAT):**  
Payment of the tax on wages of October 2016.

### 30/11/2016:

#### **Tax on companies' cars**

This tax is payable by companies owning or using particular cars for the period from 1 October 2015 to 30 September 2016 or having rented cars for more than 30 consecutive days.

<b>Cars bought before January 1, 2006 &amp; CO2 rate unrecognized</b>	
<b>Puissance fiscale</b>	<b>Tarif</b>
< 3 cv	750 €
De 4 à 6 cv	1 400 €
De 7 à 10 cv	3 000 €
De 11 à 15 cv	3 600 €
> 15 cv	4 500 €

<b>Cars bought after January 1, 2006 &amp; CO2 rate/ grey card</b>	
<b>CO2 emission rate</b>	<b>Tarif per gram</b>
< 100g/an	2 €
100 g à 120 g	4 €
120 g à 140 g	5,5 €
140 g à 160 g	11,5 €
160 g à 200	18 €
200 g à 250 g	21,5 €
A 250 g	27 €

*A surcharge named "Air Component" is also added. The amount depends on the date the vehicle was first put on the road and the fuel used: between € 20 and € 70 for a gasoline vehicle; Between 40 and 600 € for a diesel vehicle*

## Focus on corporate vehicles

### Deductibility of VAT on fuel: VAT on gasoline soon deductible

At present, companies can recover 80% of the VAT applicable to their fuel expenses for diesel-powered vehicles. No deductibility is possible on petrol vehicles. As part of the Finance Bill for 2017, MEPs voted to extend gasoline tax to diesel for professional fleets with a five-year transition period:

- ⇒ 2017: deductibility of 10%
- ⇒ 2018: deductibility of 20%
- ⇒ 2019: deductibility of 40%
- ⇒ 2020: deductibility of 60%
- ⇒ 2021: deductibility of 80%
- ⇒ 2021: deductibility of 80%

### Taxation of corporate vehicles: what about hybrid and electric vehicles?

#### • Tax on corporate vehicles

Electric cars emitting less than 50g / km of Co<sub>2</sub> are totally exempt from TVS.

Vehicles that combine electric power and gasoline or diesel engines and emit less than 110 g / km CO<sub>2</sub> are temporarily exempt. The exemption applies for 2 years (that is 8 quarters from the 1st day of the current quarter to the date the vehicle is first put into service).

#### • VAT on fuel

VAT is 100% recoverable on LPG, GNV (Natural Gas for Vehicles) and electricity.

#### • Ecological bonus for long-term acquisition / lease

The scheme provides financial assistance for the acquisition of a vehicle emitting less than 60g / km of Co<sub>2</sub>.

*Amount of aid:*

- between 0 and 20g of Co<sub>2</sub>: 6300 € within the limit of 27% of the purchase price;
- between 21 and 60g of Co<sub>2</sub>: 1000 €.

It should be noted that diesel vehicles can no longer benefit from the device.

#### • New draft Finance Bill for 2017

The Finance Bill for 2017 also provides for a green vehicle measure. If the company vehicle depreciation ceiling is currently limited to € 18,300 (€ 9,900 for vehicles emitting more CO<sub>2</sub> than 200 g / km), green vehicles emitting a CO<sub>2</sub> amount strictly less than 60 g / km Could see this ceiling increase to € 30,000.

