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cambia la fiscalità delle flotte auto estesa dal ddl bilancio 2025 la non imponibilità del valore di beni e servizi offerti ai dipendenti compresa I auto in benefit per i periodi d imposta 2025 2026 e 2027 prevista I esenzione fiscale per i neoassunti che cambiano residenza oltre i 100 km introdotta la tracciabilità delle spese di trasferta pena I imponibilità in capo al dipendente e I indeducibilità delle stesse per I impresa prorogata I iva forfettaria del 40 che continuerà ad applicarsi fino al 31 dicembre 2025 il sole 24 ore fornisce una pratica guida per imprese professionisti e cittadini per districarsi tra i recenti orientamenti della giurisprudenza e le novità annunciate dalla legge di bilancio

arrivano gli incentivi per I acquisto il leasing e il noleggio di auto ecologiche rivolti ai privati oltre che alle società di

autonoleggio e a quelle di car sharing professionisti e imprenditori possono comunque accedere ai contributi in qualità di persone fisiche ma rinunciando alla possibilità di detrarre I iva in fattura sull acquisto o sui canoni agevolazioni maggiori sono previste per coloro che hanno un isee inferiore a 30 mila euro e per il 2023 e 2024 sono già stati stanziati nuovi fondi consistente è anche I incremento della soglia generale di non concorrenza al reddito di lavoro dipendente e assimilato di cui al comma 3 articolo 51 tuir relativo ai beni e servizi gratuitamente erogati dal datore di lavoro ai lavoratori anche mediante rimborsi monetari delle utenze domestiche di acqua energia elettrica e gas nella guida completa del sole 24 ore vengono date tutte le informazioni per verificare nel caso concreto la soluzione fiscalmente più conveniente

la trasformazione del mercato automobilistico continua con un intensità senza precedenti accelerata da contingenze emergenziali che pongono I auto sempre più centrale nel rispondere alle esigenze della mobilità individuale dal continuo intreccio con il reddito di lavoro dipendente operato ora anche tramite nuove forme di integrazione salariale sotto forma di compenso in natura nei panieri di welfare aziendale al rinnovato sistema delle forfettizzazioni che permettono la detraibilità dell'imposta e la deducibilità dei costi la guida del sole dettaglia tutte le leve fiscali della più recente attività normativa prevista per il rilancio del settore

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