

	Vorsteuerabzug Anschaffungskosten	Vorsteuerabzug Betriebskosten	Vorsteuerabzug Ladestation und Ladestrom
Kleinbus	Ja, zur Gänze	Ja	Ja
Anschaffungswert PKW/Kombi brutto ≤ 40.000	Ja, zur Gänze (§ 12 (2) Z. 2a UStG)	Ja	Ja
Anschaffungswert PKW/Kombi brutto > 40.000 und $\leq$ 80.000	Ja, zur Gänze, jedoch Korrektur durch Eigenverbrauch § 1 (1) Z. 2 lit. a UStG	Ja, jedoch teilweise Eigenverbrauch (1)	Ja
Anschaffungswert PKW/Kombi brutto > 80.000	Nein, zur Gänze ausgeschlossen § 12 (2) Z 2 lit. a UStG	teilweise Ja (2)	Ja

Bilanzierung Von Versicherungsvertr Gen Vorgeschlagenen Neuerungen

A. Kaindle



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