

**FRINGE BENEFIT 2020 - IMPORTI VALIDI DAL 1° LUGLIO**  
**AUTOVEICOLI BENZINA-GPL BENZINA-METANO FUORI PRODUZIONE**

| MARCA              | MODELLO                          | SERIE              | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(40% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|--------------------|----------------------------------|--------------------|-----------------------|--|--|--|--|
| <b>BENZINA-GPL</b> |                                  |                    |                       |  |  |  |  |
| ALFA ROMEO         | GIULIETTA 1.4 T 120CV            | BENZ+GPL           | 0.4969                | 1.863,38                                 | 2.236,05                                 | 2.981,40                                 | 3.726,75                                 |
| ALFA ROMEO         | GIULIETTA 1.4 TURBO 120CV        | BENZ+GPL           | 0.4916                | 1.843,61                                 | 2.212,34                                 | 2.949,78                                 | 3.687,23                                 |
| ALFA ROMEO         | MITO 1.4 120CV                   | BENZ+GPL           | 0.4405                | 1.651,69                                 | 1.982,03                                 | 2.642,70                                 | 3.303,38                                 |
| ALFA ROMEO         | MITO 1.4 T 120CV                 | BENZ+GPL           | 0.4577                | 1.716,30                                 | 2.059,56                                 | 2.746,08                                 | 3.432,60                                 |
| ALFA ROMEO         | MITO 1.4 TURBO 120CV             | BENZ+GPL           | 0.4733                | 1.774,91                                 | 2.129,90                                 | 2.839,86                                 | 3.549,83                                 |
| CHEVROLET          | AVEO 1,2 86CV                    | BENZ+GPL           | 0.3932                | 1.474,39                                 | 1.769,27                                 | 2.359,02                                 | 2.948,78                                 |
| CHEVROLET          | AVEO 1,2 ECOLOGIC 84CV           | DUAL POWER GPL     | 0.3828                | 1.435,50                                 | 1.722,60                                 | 2.296,80                                 | 2.871,00                                 |
| CHEVROLET          | CAPTIVA 2,4/16V 136CV            | B+G                | 0.6333                | 2.374,80                                 | 2.849,76                                 | 3.799,68                                 | 4.749,60                                 |
| CHEVROLET          | CRUZE 1.8 GPL                    | 141CV EURO5        | 0.4904                | 1.839,11                                 | 2.206,94                                 | 2.942,58                                 | 3.678,23                                 |
| CHEVROLET          | MATIZ 1000 87CV                  | DUAL POWER GPL     | 0.3728                | 1.398,04                                 | 1.677,65                                 | 2.236,86                                 | 2.796,08                                 |
| CHEVROLET          | MATIZ 800 52CV                   | DUAL POWER GPL     | 0.3417                | 1.281,30                                 | 1.537,56                                 | 2.050,08                                 | 2.562,60                                 |
| CHEVROLET          | ORLANDO 1,8 141CV                | BENZ + GPL         | 0.5403                | 2.026,20                                 | 2.431,44                                 | 3.241,92                                 | 4.052,40                                 |
| CHEVROLET          | SPARK 1,0 68CV                   | ECO LOGIC (B+GPL)  | 0.3409                | 1.278,53                                 | 1.534,23                                 | 2.045,64                                 | 2.557,05                                 |
| CHEVROLET          | SPARK 1,2 81CV                   | ECO LOGIC (B+GPL)  | 0.3778                | 1.416,64                                 | 1.699,97                                 | 2.266,62                                 | 2.833,28                                 |
| CITROEN            | C3 1,1 60CV                      | BENZ+GPL           | 0.3855                | 1.445,74                                 | 1.734,89                                 | 2.313,18                                 | 2.891,48                                 |
| CITROEN            | C3 1,4 VTI 95CV                  | BENZ+GPL           | 0.4270                | 1.601,25                                 | 1.921,50                                 | 2.562,00                                 | 3.202,50                                 |
| CITROEN            | C3 III 1,2 82CV                  | BENZ+GPL           | 0.3984                | 1.493,85                                 | 1.792,62                                 | 2.390,16                                 | 2.987,70                                 |
| CITROEN            | C3 PICASSO 1,4 VTI 95CV          | BENZ+GPL           | 0.4555                | 1.708,16                                 | 2.049,80                                 | 2.733,06                                 | 3.416,33                                 |
| CITROEN            | C4 1,6 VTI 120CV                 | BENZ+GPL           | 0.4736                | 1.775,81                                 | 2.130,98                                 | 2.841,30                                 | 3.551,63                                 |
| CITROEN            | NUOVA C3 1,4 75CV                | BENZ+GPL           | 0.4086                | 1.532,14                                 | 1.838,57                                 | 2.451,42                                 | 3.064,28                                 |
| DACIA              | DUSTER 1,6 110CV                 | 4X2 MY2013         | 0.4090                | 1.533,79                                 | 1.840,55                                 | 2.454,06                                 | 3.067,58                                 |
| DACIA              | DUSTER 1,6 110CV 4X2             | BENZ+GPL           | 0.4290                | 1.608,64                                 | 1.930,37                                 | 2.573,82                                 | 3.217,28                                 |
| DACIA              | DUSTER 1,6 115CV 4X2             | BENZ+GPL           | 0.3946                | 1.479,56                                 | 1.775,48                                 | 2.367,30                                 | 2.959,13                                 |
| DACIA              | LODGY 1,6 100CV 7 POSTI          | BENZ+GPL           | 0.3881                | 1.455,41                                 | 1.746,50                                 | 2.328,66                                 | 2.910,83                                 |
| DACIA              | LODGY 1,6 100CV S&S              | BENZ+GPL           | 0.3803                | 1.426,24                                 | 1.711,49                                 | 2.281,98                                 | 2.852,48                                 |
| DACIA              | LOGAN 1,4 16V 75CV               | BENZ+GPL           | 0.3636                | 1.363,35                                 | 1.636,02                                 | 2.181,36                                 | 2.726,70                                 |
| DACIA              | LOGAN MCV 0,9 TCE 90CV           | BENZ+GPL           | 0.3326                | 1.247,06                                 | 1.496,48                                 | 1.995,30                                 | 2.494,13                                 |
| DACIA              | LOGAN MCV 1,2 75CV               | BENZ+GPL           | 0.3400                | 1.274,96                                 | 1.529,96                                 | 2.039,94                                 | 2.549,93                                 |
| DACIA              | LOGAN MCV 1,6 GPL                | 87CV SW BENZ+GPL   | 0.4274                | 1.602,86                                 | 1.923,44                                 | 2.564,58                                 | 3.205,73                                 |
| DACIA              | SANDERO 0,9 TCE TURBO 90CV       | BENZ+GPL           | 0.3181                | 1.192,80                                 | 1.431,36                                 | 1.908,48                                 | 2.385,60                                 |
| DACIA              | SANDERO 1,2 75CV                 | BENZ+GPL           | 0.3307                | 1.240,05                                 | 1.488,06                                 | 1.984,08                                 | 2.480,10                                 |
| DACIA              | SANDERO 1,6 GPL 84CV             | BENZ+GPL           | 0.4047                | 1.517,66                                 | 1.821,20                                 | 2.428,26                                 | 3.035,33                                 |
| DACIA              | SANDERO 900 TCE 90CV             | BENZ+GPL           | 0.3196                | 1.198,58                                 | 1.438,29                                 | 1.917,72                                 | 2.397,15                                 |
| DAIHATSU           | CUORE 1,0 12V 69CV               | BENZ+GPL           | 0.3581                | 1.342,84                                 | 1.611,41                                 | 2.148,54                                 | 2.685,68                                 |
| DAIHATSU           | MATERIA 1,5 16V 103CV            | GREEN POWERED      | 0.4422                | 1.658,06                                 | 1.989,68                                 | 2.652,90                                 | 3.316,13                                 |
| DAIHATSU           | SIRION 1,0 12V 69CV              | GREEN POWERED      | 0.3419                | 1.282,13                                 | 1.538,55                                 | 2.051,40                                 | 2.564,25                                 |
| DAIHATSU           | TERIOS 1,5 4WD 105CV             | GREEN POWERED      | 0.4767                | 1.787,44                                 | 2.144,93                                 | 2.859,90                                 | 3.574,88                                 |
| DR AUTOMOBILES     | CITY CROSS 1,3 83CV              | BENZ+GPL           | 0.3688                | 1.382,96                                 | 1.659,56                                 | 2.212,74                                 | 2.765,93                                 |
| DR AUTOMOBILES     | DR1 1,3 83CV                     | BI-FUEL (B+GPL)    | 0.3737                | 1.401,26                                 | 1.681,52                                 | 2.242,02                                 | 2.802,53                                 |
| DR AUTOMOBILES     | DR2 1,3 83CV                     | BI-FUEL (B+GPL)    | 0.3779                | 1.417,20                                 | 1.700,64                                 | 2.267,52                                 | 2.834,40                                 |
| DR AUTOMOBILES     | DR5 1,6 109CV                    | BI-FUEL (B+G)      | 0.4900                | 1.837,54                                 | 2.205,05                                 | 2.940,06                                 | 3.675,08                                 |
| DR AUTOMOBILES     | DR5 2,0 139CV 4WD                | BENZ+GPL           | 0.4732                | 1.774,39                                 | 2.129,27                                 | 2.839,02                                 | 3.548,78                                 |
| DR AUTOMOBILES     | DR5 2,0 16V 128CV                | BIFUEL (BENZ+GPL)  | 0.5313                | 1.992,19                                 | 2.390,63                                 | 3.187,50                                 | 3.984,38                                 |
| DS                 | DS3 1,4 VTI 95CV                 | BENZ+GPL           | 0.4412                | 1.654,31                                 | 1.985,18                                 | 2.646,90                                 | 3.308,63                                 |
| FIAT               | 500 1,2 69CV                     | EASYPOWER          | 0.3803                | 1.426,13                                 | 1.711,35                                 | 2.281,80                                 | 2.852,25                                 |
| FIAT               | 500L 1,4 T-JET 120CV             | BENZ+GPL           | 0.4723                | 1.770,98                                 | 2.125,17                                 | 2.833,56                                 | 3.541,95                                 |
| FIAT               | 500X 1,4 T-JET 120CV             | BENZ+GPL           | 0.4366                | 1.637,29                                 | 1.964,75                                 | 2.619,66                                 | 3.274,58                                 |
| FIAT               | GRANDE PUNTO 1,4 77CV            | ACTUAL GPL (B+GPL) | 0.4027                | 1.509,98                                 | 1.811,97                                 | 2.415,96                                 | 3.019,95                                 |
| FIAT               | IDEA 1,4 77CV GPL                | BENZ+GPL           | 0.4321                | 1.620,53                                 | 1.944,63                                 | 2.592,84                                 | 3.241,05                                 |
| FIAT               | NUOVA BRAVO 1,4 90CV             | BENZ+GPL           | 0.4743                | 1.778,59                                 | 2.134,31                                 | 2.845,74                                 | 3.557,18                                 |
| FIAT               | NUOVA PANDA 1,2 69CV             | BENZ+GPL           | 0.3653                | 1.369,80                                 | 1.643,76                                 | 2.191,68                                 | 2.739,60                                 |
| FIAT               | PANDA 2012 1,2 69CV              | EASYPOWER          | 0.3682                | 1.380,64                                 | 1.656,77                                 | 2.209,02                                 | 2.761,28                                 |
| FIAT               | PUNTO 2012 1,4 8V EASYPOWER 77CV | BENZ+GPL           | 0.4035                | 1.512,98                                 | 1.815,57                                 | 2.420,76                                 | 3.025,95                                 |
| FIAT               | PUNTO CLASSIC 1,2 60CV           | BENZ+GPL           | 0.3686                | 1.382,40                                 | 1.658,88                                 | 2.211,84                                 | 2.764,80                                 |
| FIAT               | PUNTO EVO 1,4 77CV               | BENZ+GPL           | 0.4036                | 1.513,58                                 | 1.816,29                                 | 2.421,72                                 | 3.027,15                                 |
| FIAT               | TIPO 1,4 120CV SW                | BENZ+GPL           | 0.4490                | 1.683,68                                 | 2.020,41                                 | 2.693,88                                 | 3.367,35                                 |
| FIAT               | TIPO 1,4 4PORTE 120CV            | BENZ+GPL           | 0.4278                | 1.604,33                                 | 1.925,19                                 | 2.566,92                                 | 3.208,65                                 |
| FIAT               | TIPO 1,4 5PORTE 120CV            | BENZ+GPL           | 0.4375                | 1.640,78                                 | 1.968,93                                 | 2.625,24                                 | 3.281,55                                 |
| FORD               | B-MAX 1,4                        | 90CV BENZ+GPL      | 0.4270                | 1.601,25                                 | 1.921,50                                 | 2.562,00                                 | 3.202,50                                 |



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| MARCA      | MODELLO                      | SERIE                   | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(40% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|------------|------------------------------|-------------------------|-----------------------|--|--|--|--|
| FORD       | B-MAX 1,4 90CV               | BENZ+GPL                | 0,4277                | 1.603,84                                 | 1.924,61                                 | 2.566,14                                 | 3.207,68                                 |
| FORD       | C-MAX 1,6                    | 120CV BENZ+GPL          | 0,4532                | 1.699,65                                 | 2.039,58                                 | 2.719,44                                 | 3.399,30                                 |
| FORD       | C-MAX 1,6 120CV              | BENZ+GPL                | 0,4582                | 1.718,06                                 | 2.061,68                                 | 2.748,90                                 | 3.436,13                                 |
| FORD       | C-MAX 2,0/16V 145CV          | BENZINA+GPL             | 0,5261                | 1.972,91                                 | 2.367,50                                 | 3.156,66                                 | 3.945,83                                 |
| FORD       | FIESTA 1,4                   | 95CV BENZ+GPL           | 0,3825                | 1.434,49                                 | 1.721,39                                 | 2.295,18                                 | 2.868,98                                 |
| FORD       | FIESTA 1,4 92CV              | (BENZ+GPL)              | 0,3997                | 1.498,76                                 | 1.798,52                                 | 2.398,02                                 | 2.997,53                                 |
| FORD       | FIESTA 1,4 97CV              | BENZ+GPL                | 0,3859                | 1.446,98                                 | 1.736,37                                 | 2.315,16                                 | 2.893,95                                 |
| FORD       | FOCUS 1,6                    | 120CV BENZ+GPL          | 0,4421                | 1.657,73                                 | 1.989,27                                 | 2.652,36                                 | 3.315,45                                 |
| FORD       | FOCUS 1,6 115CV              | BENZINA+GPL             | 0,4585                | 1.719,49                                 | 2.063,39                                 | 2.751,18                                 | 3.438,98                                 |
| FORD       | FOCUS 1,6 120CV              | BENZ+GPL                | 0,4422                | 1.658,36                                 | 1.990,04                                 | 2.653,38                                 | 3.316,73                                 |
| FORD       | FOCUS 1,6 120CV SW           | BENZ+GPL                | 0,4488                | 1.683,11                                 | 2.019,74                                 | 2.692,98                                 | 3.366,23                                 |
| FORD       | FOCUS 1,6 125CV              | GPL                     | 0,4509                | 1.690,84                                 | 2.029,01                                 | 2.705,34                                 | 3.381,68                                 |
| FORD       | FOCUS 1,6 125CV SW           | GPL                     | 0,4573                | 1.714,88                                 | 2.057,85                                 | 2.743,80                                 | 3.429,75                                 |
| FORD       | FOCUS 1,6 SW                 | 120CV BENZ+GPL          | 0,4471                | 1.676,59                                 | 2.011,91                                 | 2.682,54                                 | 3.353,18                                 |
| FORD       | FUSION UAV 1,4 16V 80CV      | BENZ+GPL                | 0,4270                | 1.601,14                                 | 1.921,37                                 | 2.561,82                                 | 3.202,28                                 |
| FORD       | KA 1,2 8V 70CV               | BENZ+GPL                | 0,3450                | 1.293,79                                 | 1.552,55                                 | 2.070,06                                 | 2.587,57                                 |
| FORD       | MONDEO 2,0 GPL               | 146CV                   | 0,5595                | 2.098,05                                 | 2.517,66                                 | 3.356,88                                 | 4.196,10                                 |
| FORD       | MONDEO WAGON 2,0 GPL         | 146CV                   | 0,5650                | 2.118,71                                 | 2.542,46                                 | 3.389,94                                 | 4.237,43                                 |
| HYUNDAI    | I10 1,0 69CV                 | BENZ+GPL                | 0,3362                | 1.260,75                                 | 1.512,90                                 | 2.017,20                                 | 2.521,50                                 |
| HYUNDAI    | I10 1,1 12V 69CV             | BENZ+GPL                | 0,3790                | 1.421,14                                 | 1.705,37                                 | 2.273,82                                 | 2.842,28                                 |
| HYUNDAI    | I10 1,1/12V 66CV             | BENZ+GPL                | 0,3561                | 1.335,26                                 | 1.602,32                                 | 2.136,42                                 | 2.670,53                                 |
| HYUNDAI    | I10 1,2 75CV                 | BENZ+GPL                | 0,3511                | 1.316,74                                 | 1.580,09                                 | 2.106,78                                 | 2.633,48                                 |
| HYUNDAI    | I10 1,2/16V 78CV             | BENZ+GPL                | 0,3847                | 1.442,66                                 | 1.731,20                                 | 2.308,26                                 | 2.885,33                                 |
| HYUNDAI    | I20 1,2 75CV                 | BENZ+GPL                | 0,3913                | 1.467,19                                 | 1.760,63                                 | 2.347,50                                 | 2.934,38                                 |
| HYUNDAI    | I20 1,2 78 CV                | BENZINA E GPL           | 0,3920                | 1.470,11                                 | 1.764,14                                 | 2.352,18                                 | 2.940,23                                 |
| HYUNDAI    | I20 1,2 85CV                 | BENZ+GPL                | 0,4055                | 1.520,78                                 | 1.824,93                                 | 2.433,24                                 | 3.041,55                                 |
| HYUNDAI    | I30 1,4 100CV BERLINA        | BENZ+GPL                | 0,4701                | 1.762,73                                 | 2.115,27                                 | 2.820,36                                 | 3.525,45                                 |
| HYUNDAI    | I30 1,4 100CV WAGON          | BENZ+GPL                | 0,4765                | 1.786,73                                 | 2.144,07                                 | 2.858,76                                 | 3.573,45                                 |
| HYUNDAI    | I30 1,4/16V 109CV            | BENZ+GPL                | 0,4344                | 1.629,08                                 | 1.954,89                                 | 2.606,52                                 | 3.258,15                                 |
| HYUNDAI    | IX20 1,4 90CV                | BENZ+GPL                | 0,4391                | 1.646,44                                 | 1.975,73                                 | 2.634,30                                 | 3.292,88                                 |
| HYUNDAI    | IX20 1,6 125CV               | BENZ+GPL                | 0,4600                | 1.724,93                                 | 2.069,91                                 | 2.759,88                                 | 3.449,85                                 |
| JEEP       | RENEGADE 1,4 T-JET 120CV     | BENZ+GPL                | 0,4636                | 1.738,39                                 | 2.086,07                                 | 2.781,42                                 | 3.476,78                                 |
| KIA        | CEE D 1,4 100CV              | BENZ+GPL                | 0,4555                | 1.708,28                                 | 2.049,93                                 | 2.733,24                                 | 3.416,55                                 |
| KIA        | CEE D 1,4 100CV SW           | BENZ+GPL                | 0,4628                | 1.735,43                                 | 2.082,51                                 | 2.776,68                                 | 3.470,85                                 |
| KIA        | CEE D 1,4 87CV               | BI-FUEL (BENZ+GPL)      | 0,4438                | 1.664,21                                 | 1.997,06                                 | 2.662,74                                 | 3.328,43                                 |
| KIA        | CEE D 1,4 87CV SPORTY WAGON  | BI-FUEL (BENZ+GPL)      | 0,4673                | 1.752,23                                 | 2.102,67                                 | 2.803,56                                 | 3.504,45                                 |
| KIA        | CEE D 1,6 120CV SPORTY WAGON | BI-FUEL (BENZ+GPL)      | 0,4751                | 1.781,70                                 | 2.138,04                                 | 2.850,72                                 | 3.563,40                                 |
| KIA        | PICANTO 1,0 12V 69CV         | BENZ+GPL                | 0,3551                | 1.331,78                                 | 1.598,13                                 | 2.130,84                                 | 2.663,55                                 |
| KIA        | PICANTO 1,0 60CV             | BI-FUEL (BENZ+GPL)      | 0,3518                | 1.319,14                                 | 1.582,97                                 | 2.110,62                                 | 2.638,28                                 |
| KIA        | PICANTO 1,1 63CV             | BI-FUEL (BENZ+GPL)      | 0,3876                | 1.453,31                                 | 1.743,98                                 | 2.325,30                                 | 2.906,63                                 |
| KIA        | RIO 1,2 85CV                 | BENZ+GPL                | 0,4104                | 1.539,04                                 | 1.846,85                                 | 2.462,46                                 | 3.078,08                                 |
| KIA        | RIO 1,2 85CV ECO             | BENZ+GPL                | 0,3831                | 1.436,51                                 | 1.723,82                                 | 2.298,42                                 | 2.873,03                                 |
| KIA        | SORENTO 2,4 CVVT 2WD 174CV   | EURO5 (B+GPL)           | 0,6575                | 2.465,74                                 | 2.958,89                                 | 3.945,18                                 | 4.931,48                                 |
| KIA        | SORENTO 2,4 CVVT 4WD 174CV   | EURO5 (B+GPL)           | 0,6745                | 2.529,34                                 | 3.035,21                                 | 4.046,94                                 | 5.058,68                                 |
| KIA        | SPORTAGE 1,6 ECO 135CV 2WD   | BENZ+GPL                | 0,4991                | 1.871,63                                 | 2.245,95                                 | 2.994,60                                 | 3.743,25                                 |
| KIA        | VENGA 1,4 90CV               | BENZ+GPL                | 0,4250                | 1.593,64                                 | 1.912,37                                 | 2.549,82                                 | 3.187,28                                 |
| KIA        | VENGA 1,4 GPL                | 90CV                    | 0,4335                | 1.625,55                                 | 1.950,66                                 | 2.600,88                                 | 3.251,10                                 |
| LADA       | NIVA 1,7 MPI 81CV            | BENZ+GPL                | 0,4671                | 1.751,74                                 | 2.102,09                                 | 2.802,78                                 | 3.503,48                                 |
| LANCIA     | DELTA 1,4 T-JET 120CV        | BENZ+GPL                | 0,5080                | 1.905,08                                 | 2.286,09                                 | 3.048,12                                 | 3.810,15                                 |
| LANCIA     | MUSA 1,4 77CV ECOCHIC        | BENZ+GPL                | 0,4313                | 1.617,19                                 | 1.940,63                                 | 2.587,50                                 | 3.234,38                                 |
| LANCIA     | YPSILON 1,2 69CV             | BENZ+GPL                | 0,3929                | 1.473,30                                 | 1.767,96                                 | 2.357,28                                 | 2.946,60                                 |
| LANCIA     | YPSILON 1,4 77CV ECOCHIC     | BENZ+GPL                | 0,3982                | 1.493,06                                 | 1.791,68                                 | 2.388,90                                 | 2.986,13                                 |
| MINI       | NUOVA MINI RAY 1,4 75CV      | BENZ+GPL                | 0,4556                | 1.708,61                                 | 2.050,34                                 | 2.733,78                                 | 3.417,23                                 |
| MITSUBISHI | ASX 1,6 2WD BI-FUEL 117 CV   | EURO 5                  | 0,4699                | 1.762,16                                 | 2.114,60                                 | 2.819,46                                 | 3.524,33                                 |
| MITSUBISHI | COLT 1,1/12V 75CV            | BENZINA+GPL             | 0,3903                | 1.463,59                                 | 1.756,31                                 | 2.341,74                                 | 2.927,18                                 |
| MITSUBISHI | OUTLANDER 2,0 2WD 150 CV     | BIFUEL GPL              | 0,5545                | 2.079,23                                 | 2.495,07                                 | 3.326,76                                 | 4.158,45                                 |
| MITSUBISHI | OUTLANDER 2,0/16V 136CV      | 4WD BI-FUEL (BENZ.+GPL) | 0,5991                | 2.246,66                                 | 2.696,00                                 | 3.594,66                                 | 4.493,33                                 |
| MITSUBISHI | SPACE STAR 1,0 71CV          | BENZ+GPL                | 0,3358                | 1.259,25                                 | 1.511,10                                 | 2.014,80                                 | 2.518,50                                 |
| NISSAN     | JUKE 1,6 16V                 | 117 CV BENZ+GPL         | 0,4594                | 1.722,71                                 | 2.067,26                                 | 2.756,34                                 | 3.445,43                                 |
| NISSAN     | MICRA 1,2 12V 80CV           | BENZ+GPL                | 0,3686                | 1.382,10                                 | 1.658,52                                 | 2.211,36                                 | 2.764,20                                 |
| NISSAN     | NOTE 1,2 80CV                | BENZ+GPL                | 0,3847                | 1.442,44                                 | 1.730,93                                 | 2.307,90                                 | 2.884,88                                 |



**FRINGE BENEFIT 2020 - IMPORTI VALIDI DAL 1° LUGLIO**  
**AUTOVEICOLI BENZINA-GPL BENZINA-METANO FUORI PRODUZIONE**

| MARCA      | MODELLO                     | SERIE              | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(40% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|------------|-----------------------------|--------------------|-----------------------|--|--|--|--|
| NISSAN     | PIXO 1,0/12V 68CV           | BENZ+GPL           | 0,3313                | 1.242,45                                 | 1.490,94                                 | 1.987,92                                 | 2.484,90                                 |
| NISSAN     | QASHQAI 1,6 117CV           | BENZ+GPL           | 0,4799                | 1.799,59                                 | 2.159,51                                 | 2.879,34                                 | 3.599,18                                 |
| OPEL       | AGILA 1,0/12V 65CV          | BENZ+GPL           | 0,3831                | 1.436,78                                 | 1.724,13                                 | 2.298,84                                 | 2.873,55                                 |
| OPEL       | AGILA 1,2/16V 84CV          | BENZ+GPL           | 0,4075                | 1.528,05                                 | 1.833,66                                 | 2.444,88                                 | 3.056,10                                 |
| OPEL       | ASTRA 1,4 T 140CV           | BENZ+GPL           | 0,4511                | 1.691,55                                 | 2.029,86                                 | 2.706,48                                 | 3.383,10                                 |
| OPEL       | CORSA 1,2 GPL 86CV          | BENZ+GPL           | 0,3808                | 1.427,81                                 | 1.713,38                                 | 2.284,50                                 | 2.855,63                                 |
| OPEL       | CROSSLAND X 1,2 81CV        | BENZ+GPL           | 0,3911                | 1.466,51                                 | 1.759,82                                 | 2.346,42                                 | 2.933,03                                 |
| OPEL       | INSIGNIA 1,4 T 140CV        | BENZ+GPL           | 0,5471                | 2.051,55                                 | 2.461,86                                 | 3.282,48                                 | 4.103,10                                 |
| OPEL       | INSIGNIA 1,4 T 140CV        | SW BENZ+GPL        | 0,5577                | 2.091,49                                 | 2.509,79                                 | 3.346,38                                 | 4.182,98                                 |
| OPEL       | INSIGNIA 1,4 T S&S 140CV    | BENZ+GPL           | 0,5546                | 2.079,90                                 | 2.495,88                                 | 3.327,84                                 | 4.159,80                                 |
| OPEL       | INSIGNIA 1,4 T S&S ST 140CV | SW BENZ+GPL        | 0,5633                | 2.112,26                                 | 2.534,72                                 | 3.379,62                                 | 4.224,53                                 |
| OPEL       | KARL 1,0 73CV               | BENZ+GPL           | 0,3376                | 1.266,11                                 | 1.519,34                                 | 2.025,78                                 | 2.532,23                                 |
| OPEL       | MERIVA 1,4 120CV            | BENZ+GPL           | 0,4528                | 1.697,93                                 | 2.037,51                                 | 2.716,68                                 | 3.395,85                                 |
| OPEL       | MERIVA 1,4 T 120CV          | BENZ+GPL           | 0,4545                | 1.704,34                                 | 2.045,21                                 | 2.726,94                                 | 3.408,68                                 |
| OPEL       | MOKKA 1,4 T GPL 140CV       | 4X2                | 0,4597                | 1.723,80                                 | 2.068,56                                 | 2.758,08                                 | 3.447,60                                 |
| OPEL       | NUOVA ASTRA 1,4 T 140CV     | BENZ+GPL           | 0,4850                | 1.818,71                                 | 2.182,46                                 | 2.909,94                                 | 3.637,43                                 |
| OPEL       | NUOVA ASTRA 1,4 T 140CV ST  | BENZ+GPL SW        | 0,4846                | 1.817,18                                 | 2.180,61                                 | 2.907,48                                 | 3.634,35                                 |
| OPEL       | ZAFIRA TOURER 1,4T 140CV    | BENZ+GPL           | 0,5089                | 1.908,38                                 | 2.290,05                                 | 3.053,40                                 | 3.816,75                                 |
| PEUGEOT    | 206 PLUS 1,1 57CV           | ECOGPL (BENZ+GPL)  | 0,3760                | 1.409,85                                 | 1.691,82                                 | 2.255,76                                 | 2.819,70                                 |
| PEUGEOT    | 206 PLUS 1,1 60CV           | BENZ+GPL           | 0,3769                | 1.413,53                                 | 1.696,23                                 | 2.261,64                                 | 2.827,05                                 |
| PEUGEOT    | 207 1,4 71CV                | ECOGPL (BENZ+GPL)  | 0,4211                | 1.579,13                                 | 1.894,95                                 | 2.526,60                                 | 3.158,25                                 |
| PEUGEOT    | 207 1,4 75CV                | BENZ+GPL           | 0,3983                | 1.493,63                                 | 1.792,35                                 | 2.389,80                                 | 2.987,25                                 |
| PEUGEOT    | 207 SW 1,4 71CV             | ECOGPL (BENZ+GPL)  | 0,4329                | 1.623,41                                 | 1.948,10                                 | 2.597,46                                 | 3.246,83                                 |
| PEUGEOT    | 207 SW 1,4 75CV             | BENZ+GPL           | 0,4326                | 1.622,36                                 | 1.946,84                                 | 2.595,78                                 | 3.244,73                                 |
| PEUGEOT    | 208 1,2 82CV                | BENZ+GPL           | 0,3600                | 1.349,96                                 | 1.619,96                                 | 2.159,94                                 | 2.699,93                                 |
| PEUGEOT    | 208 1,4 VTI 95CV            | BENZ+GPL           | 0,4033                | 1.512,38                                 | 1.814,85                                 | 2.419,80                                 | 3.024,75                                 |
| RENAULT    | CLIO 1,2 75CV               | BENZ+GPL           | 0,3936                | 1.475,85                                 | 1.771,02                                 | 2.361,36                                 | 2.951,70                                 |
| RENAULT    | CLIO 1,2 76CV               | BENZINA+GPL        | 0,3837                | 1.438,84                                 | 1.726,61                                 | 2.302,14                                 | 2.877,68                                 |
| RENAULT    | CLIO STORIA 1,2 58CV        | BENZINA E GPL      | 0,3916                | 1.468,54                                 | 1.762,25                                 | 2.349,66                                 | 2.937,08                                 |
| RENAULT    | KANGOO 1,6 98CV             | BENZ+GPL           | 0,4715                | 1.768,24                                 | 2.121,89                                 | 2.829,18                                 | 3.536,48                                 |
| RENAULT    | MEGANE 1,6 107CV            | BENZ+GPL           | 0,4816                | 1.805,89                                 | 2.167,07                                 | 2.889,42                                 | 3.611,78                                 |
| RENAULT    | MEGANE 1,6 110CV            | BENZ+GPL           | 0,4774                | 1.790,36                                 | 2.148,44                                 | 2.864,58                                 | 3.580,73                                 |
| RENAULT    | MEGANE SPORTOUR 1,6         | 107CV SW           | 0,4857                | 1.821,34                                 | 2.185,61                                 | 2.914,14                                 | 3.642,68                                 |
| RENAULT    | MEGANE SW 1,6 110CV         | BENZ+GPL           | 0,4821                | 1.807,76                                 | 2.169,32                                 | 2.892,42                                 | 3.615,53                                 |
| RENAULT    | MODUS 1,2 101 CV            | BENZINA E GPL      | 0,4314                | 1.617,79                                 | 1.941,35                                 | 2.588,46                                 | 3.235,58                                 |
| RENAULT    | MODUS 1,2 16V 75CV          | BENZINA + GPL      | 0,4185                | 1.569,41                                 | 1.883,30                                 | 2.511,06                                 | 3.138,83                                 |
| RENAULT    | SCENIC 1,6 110CV            | BENZ+GPL           | 0,5076                | 1.903,50                                 | 2.284,20                                 | 3.045,60                                 | 3.807,00                                 |
| RENAULT    | SCENIC X-MOD 1,6 110CV      | BENZ+GPL           | 0,4928                | 1.848,15                                 | 2.217,78                                 | 2.957,04                                 | 3.696,30                                 |
| RENAULT    | TWINGO 0,9 TCE 90CV         | BENZ+GPL           | 0,3449                | 1.293,19                                 | 1.551,83                                 | 2.069,10                                 | 2.586,38                                 |
| SAAB       | 9-7X 4,2 V6 290CV           | BI-FUEL            | 0,9124                | 3.421,54                                 | 4.105,85                                 | 5.474,46                                 | 6.843,08                                 |
| SAAB       | 9-7X 5,3 V8 300CV           | BI-FUEL            | 0,9505                | 3.564,23                                 | 4.277,07                                 | 5.702,76                                 | 7.128,45                                 |
| SEAT       | ALTEA 1,6 98CV              | BENZ+GPL           | 0,4813                | 1.804,95                                 | 2.165,94                                 | 2.887,92                                 | 3.609,90                                 |
| SEAT       | ALTEA XL 1,6 98CV           | BENZ+GPL           | 0,4846                | 1.817,33                                 | 2.180,79                                 | 2.907,72                                 | 3.634,65                                 |
| SEAT       | ALTEA XL 1,6 BI-FUEL        | 102CV EURO5        | 0,4771                | 1.789,16                                 | 2.147,00                                 | 2.862,66                                 | 3.578,33                                 |
| SEAT       | IBIZA 1,6 82CV              | BI-FUELL           | 0,4033                | 1.512,38                                 | 1.814,85                                 | 2.419,80                                 | 3.024,75                                 |
| SEAT       | LEON 1,6 98CV               | BENZ+GPL           | 0,4773                | 1.789,99                                 | 2.147,99                                 | 2.863,98                                 | 3.579,98                                 |
| SHUANGHUAN | CEO 2,4 16V 125CV           | BENZ+GPL           | 0,6370                | 2.388,64                                 | 2.866,37                                 | 3.821,82                                 | 4.777,28                                 |
| SKODA      | FABIA 1,4 86CV GPLINE       | BENZ+GPL           | 0,4277                | 1.603,84                                 | 1.924,61                                 | 2.566,14                                 | 3.207,68                                 |
| SKODA      | FABIA WAGON 1,4 86CV GPLINE | BENZ+GPL           | 0,4334                | 1.625,29                                 | 1.950,35                                 | 2.600,46                                 | 3.250,58                                 |
| SKODA      | OCTAVIA 1,6 WAGON 102CV     | BENZ+GPL           | 0,4973                | 1.864,88                                 | 2.237,85                                 | 2.983,80                                 | 3.729,75                                 |
| SKODA      | OCTAVIA BERLINA 1,6 102CV   | BENZ+GPL           | 0,4907                | 1.840,01                                 | 2.208,02                                 | 2.944,02                                 | 3.680,03                                 |
| SSANGYONG  | KORANDO 2,0 C 2WD 149CV     | BENZ+GPL           | 0,5474                | 2.052,75                                 | 2.463,30                                 | 3.284,40                                 | 4.105,50                                 |
| SUBARU     | FORESTER 2,0 150CV          | BENZ+GPL           | 0,5679                | 2.129,78                                 | 2.555,73                                 | 3.407,64                                 | 4.259,55                                 |
| SUBARU     | FORESTER 2,0X 150CV         | BI-FUEL EURO5      | 0,6113                | 2.292,19                                 | 2.750,63                                 | 3.667,50                                 | 4.584,38                                 |
| SUBARU     | FORESTER 2,0X B-FUEL        | 150 CV             | 0,6418                | 2.406,83                                 | 2.888,19                                 | 3.850,92                                 | 4.813,65                                 |
| SUBARU     | IMPENZA 1,5/16V 107CV       | BI-FUEL S.W.       | 0,4927                | 1.847,51                                 | 2.217,02                                 | 2.956,02                                 | 3.695,03                                 |
| SUBARU     | IMPENZA 2,0/16V 150CV       | BI-FUEL S.W.       | 0,5671                | 2.126,74                                 | 2.552,09                                 | 3.402,78                                 | 4.253,48                                 |
| SUBARU     | JUSTY 1,0/12V 69CV          | BENZ+GPL           | 0,3973                | 1.489,69                                 | 1.787,63                                 | 2.383,50                                 | 2.979,38                                 |
| SUBARU     | LEGACY 2,0i 145CV           | BI-FUEL (BENZ+GPL) | 0,6002                | 2.250,60                                 | 2.700,72                                 | 3.600,96                                 | 4.501,20                                 |
| SUBARU     | LEGACY SW 2,0i 145CV        | BI-FUEL (BENZ+GPL) | 0,5971                | 2.239,09                                 | 2.686,91                                 | 3.582,54                                 | 4.478,18                                 |
| SUBARU     | OUTBACK 2,5 I-S 175CV       | BENZ+GPL           | 0,6714                | 2.517,75                                 | 3.021,30                                 | 4.028,40                                 | 5.035,50                                 |



**FRINGE BENEFIT 2020 - IMPORTI VALIDI DAL 1° LUGLIO**  
**AUTOVEICOLI BENZINA-GPL BENZINA-METANO FUORI PRODUZIONE**

| MARCA      | MODELLO                | SERIE              | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(40% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|------------|------------------------|--------------------|-----------------------|--|--|--|--|
| SUBARU     | OUTBACK 2,5I 163CV     | BI-FUEL (BENZ+GPL) | 0,7145                | 2.679,30                                 | 3.215,16                                 | 4.266,88                                 | 5.358,60                                 |
| SUBARU     | OUTBACK 2,5I CVT       | 167CV BENZ+GPL     | 0,7026                | 2.634,75                                 | 3.161,70                                 | 4.215,60                                 | 5.269,50                                 |
| SUBARU     | XV 1,6I BI-FUEL        | 114CV              | 0,4861                | 1.822,73                                 | 2.187,27                                 | 2.916,36                                 | 3.645,45                                 |
| SUBARU     | XV 2,0I-ES BI-FUEL     | 150CV              | 0,5541                | 2.077,91                                 | 2.493,50                                 | 3.324,66                                 | 4.155,83                                 |
| SUZUKI     | ALTO 1,0 68CV          | BENZ+GPL           | 0,3225                | 1.209,30                                 | 1.451,16                                 | 1.934,88                                 | 2.418,60                                 |
| SUZUKI     | SPLASH 1,0 65CV        | BENZ+GPL           | 0,3688                | 1.382,81                                 | 1.659,38                                 | 2.212,50                                 | 2.765,63                                 |
| SUZUKI     | SPLASH 1,2 86CV        | BENZ+GPL           | 0,3982                | 1.493,18                                 | 1.791,81                                 | 2.389,08                                 | 2.986,35                                 |
| TATA       | INDICA 1,4 BI FUEL GPL | 85CV 5 PORTE       | 0,3898                | 1.461,79                                 | 1.754,15                                 | 2.338,86                                 | 2.923,58                                 |
| TATA       | INDIGO 1,4 BI FUEL GPL | 85CV S.W.          | 0,4259                | 1.597,24                                 | 1.916,69                                 | 2.555,58                                 | 3.194,48                                 |
| TATA       | VISTA 1,4 75CV         | BI-FUEL (BENZ+GPL) | 0,3681                | 1.380,34                                 | 1.656,41                                 | 2.208,54                                 | 2.760,68                                 |
| TOYOTA     | AYGO 1,0 VVT 68CV      | BENZ+GPL           | 0,3528                | 1.323,04                                 | 1.587,65                                 | 2.116,86                                 | 2.646,08                                 |
| TOYOTA     | YARIS 1,0 69CV         | BENZ+GPL           | 0,3759                | 1.409,74                                 | 1.691,69                                 | 2.255,58                                 | 2.819,48                                 |
| VOLKSWAGEN | GOLF PLUS 1,6 102CV    | BIFUEL             | 0,5087                | 1.907,78                                 | 2.289,33                                 | 3.052,44                                 | 3.815,55                                 |
| VOLKSWAGEN | GOLF VI 1,6 102CV      | BIFUEL             | 0,4961                | 1.860,38                                 | 2.232,45                                 | 2.976,60                                 | 3.720,75                                 |
| VOLKSWAGEN | GOLF VI 1,6/16V 102CV  | BENZ+GPL           | 0,4865                | 1.824,38                                 | 2.189,25                                 | 2.919,00                                 | 3.648,75                                 |
| VOLKSWAGEN | POLO 1,6 82CV          | BIFUEL             | 0,4332                | 1.624,61                                 | 1.949,54                                 | 2.599,38                                 | 3.249,23                                 |

**BENZINA-METANO**

|                |                                      |                             |        |          |          |          |          |
|----------------|--------------------------------------|-----------------------------|--------|----------|----------|----------|----------|
| AUDI           | A3 SPB 1,4 TFSI G-TRON               | 110CV (BENZ+METANO)         | 0,4849 | 1.818,49 | 2.182,19 | 2.909,58 | 3.636,98 |
| AUDI           | A4 AVANT 2,0 TFSI G-TRON             | 170CV BENZ+MET              | 0,6297 | 2.361,23 | 2.833,47 | 3.777,96 | 4.722,45 |
| AUDI           | A5 SPB 2,0 TFSI G-TRON               | 170CV BENZ+MET              | 0,6571 | 2.464,05 | 2.956,86 | 3.942,48 | 4.928,10 |
| CITROEN        | C3 1,4 73CV BI ENERGY                | BENZ+METANO                 | 0,4320 | 1.619,93 | 1.943,91 | 2.591,88 | 3.239,85 |
| CITROEN        | C4 GRAN PICASSO 1,8 125CV            | BI ENERGY (BENZ+MET)        | 0,5473 | 2.052,23 | 2.462,67 | 3.283,56 | 4.104,45 |
| DR AUTOMOBILES | CITY CROSS 1,3 83CV                  | BENZ+METANO                 | 0,3771 | 1.414,20 | 1.697,04 | 2.262,72 | 2.828,40 |
| DR AUTOMOBILES | DR2 1,3 83CV                         | BI-FUEL (B+METANO)          | 0,3934 | 1.475,36 | 1.770,44 | 2.360,58 | 2.950,73 |
| DR AUTOMOBILES | DR5 1,6 109CV                        | BI-FUEL (B+M)               | 0,5046 | 1.892,25 | 2.270,70 | 3.027,60 | 3.784,50 |
| DR AUTOMOBILES | DR5 2,0 139CV 4WD                    | BENZ+METANO                 | 0,4703 | 1.763,55 | 2.116,26 | 2.821,68 | 3.527,10 |
| DR AUTOMOBILES | DR5 2,0 16V 110 CV                   | BIFUEL (BENZ+METANO)        | 0,5008 | 1.877,81 | 2.253,38 | 3.004,50 | 3.755,63 |
| FIAT           | 500L 0,9 TWINAIR 85CV                | BENZ+METANO                 | 0,4253 | 1.594,80 | 1.913,76 | 2.551,68 | 3.189,60 |
| FIAT           | 500L LIVING 0,9 TWINAIR 85CV         | BENZ+METANO                 | 0,4450 | 1.668,79 | 2.002,55 | 2.670,06 | 3.337,58 |
| FIAT           | 500L WAGON 0,9 TWINAIR 85CV          | BENZ+METANO                 | 0,4267 | 1.600,20 | 1.920,24 | 2.560,32 | 3.200,40 |
| FIAT           | DOBLO 1,4 T-JET 120CV                | NATURAL POWER B-M           | 0,4818 | 1.806,71 | 2.168,06 | 2.890,74 | 3.613,43 |
| FIAT           | GRANDE PUNTO 1,4 69CV                | NATURAL POWER (BENZ+METANO) | 0,4180 | 1.567,31 | 1.880,78 | 2.507,70 | 3.134,63 |
| FIAT           | MULTIPLA 1,6 16V 103CV               | NAT.POWER (B+MET.)          | 0,5188 | 1.945,58 | 2.334,69 | 3.112,92 | 3.891,15 |
| FIAT           | NUOVA PANDA 1,4 77CV                 | BENZ+METANO                 | 0,3885 | 1.456,73 | 1.748,07 | 2.330,76 | 2.913,45 |
| FIAT           | PANDA 0,9 TWIN-AIR 85CV              | BENZ+METANO                 | 0,3595 | 1.348,09 | 1.617,71 | 2.156,94 | 2.696,18 |
| FIAT           | PUNTO 2012 1,4 8V NATURAL POWER 77CV | BENZ+METANO                 | 0,4095 | 1.535,78 | 1.842,93 | 2.457,24 | 3.071,55 |
| FIAT           | PUNTO EVO 1,4 77CV                   | BENZ+MET                    | 0,4123 | 1.546,05 | 1.855,26 | 2.473,68 | 3.092,10 |
| FIAT           | QUBO 1,4 69CV                        | NATURAL POWER (BENZ+METANO) | 0,4260 | 1.597,35 | 1.916,82 | 2.555,76 | 3.194,70 |
| FIAT           | QUBO 1,4 8V 77CV                     | EURO5                       | 0,4194 | 1.572,68 | 1.887,21 | 2.516,28 | 3.145,35 |
| FORD           | C-MAX 2,0 145CV                      | BENZ+METANO                 | 0,5301 | 1.987,91 | 2.385,50 | 3.180,66 | 3.975,83 |
| FORD           | FOCUS 2,0/16V 145CV                  | BENZINA+METANO              | 0,5050 | 1.893,86 | 2.272,64 | 3.030,18 | 3.787,73 |
| LANCIA         | YPSILON 0,9 AIR 85CV                 | BENZ+MET                    | 0,3715 | 1.393,28 | 1.671,93 | 2.229,24 | 2.786,55 |
| LANCIA         | YPSILON 0,9 T AIR 70CV               | BENZ+METANO                 | 0,3887 | 1.457,48 | 1.748,97 | 2.331,96 | 2.914,95 |
| LANCIA         | YPSILON 0,9 T AIR 80CV               | BENZ+METANO                 | 0,3915 | 1.468,05 | 1.761,66 | 2.348,88 | 2.936,10 |
| MERCEDES       | B 180 NGT 116CV                      | BENZ+METANO                 | 0,5862 | 2.198,40 | 2.638,08 | 3.517,44 | 4.396,80 |
| MERCEDES       | B 200 2,0 156CV                      | BENZ+METANO                 | 0,5544 | 2.078,85 | 2.494,62 | 3.326,16 | 4.157,70 |
| MERCEDES       | E 200 NGD AUT 2,0 156CV              | BENZ+MET                    | 0,6861 | 2.573,03 | 3.087,63 | 4.116,84 | 5.146,05 |
| MERCEDES       | E 200 NTG 1,8 163CV BLUEEFFICIENCY   | MET+BENZ                    | 0,7395 | 2.772,94 | 3.327,53 | 4.436,70 | 5.545,88 |
| OPEL           | ZAFIRA 1,6 T ECOM 150CV              | BENZ+METANO                 | 0,5402 | 2.025,64 | 2.430,77 | 3.241,02 | 4.051,28 |
| RENAULT        | KANGOO 1,6/16V 82CV                  | BENZ/METANO                 | 0,4717 | 1.768,99 | 2.122,79 | 2.830,38 | 3.537,98 |
| SEAT           | IBIZA 1,0 TGI 90CV                   | BENZ+METANO                 | 0,3763 | 1.411,05 | 1.693,26 | 2.257,68 | 2.822,10 |
| SEAT           | LEON 1,4 TGI 110CV                   | BENZ+METANO                 | 0,4532 | 1.699,50 | 2.039,40 | 2.719,20 | 3.399,00 |
| SEAT           | MII 1,0 ECOFUEL                      | 68CV EURO5                  | 0,3441 | 1.290,34 | 1.548,41 | 2.064,54 | 2.580,68 |
| SKODA          | OCTAVIA 1,4 G-TEC 110CV              | BENZ+METANO                 | 0,4696 | 1.761,11 | 2.113,34 | 2.817,78 | 3.522,23 |
| SKODA          | OCTAVIA WAGON 1,4 G-TEC 110CV        | BENZ+METANO                 | 0,4707 | 1.765,05 | 2.118,06 | 2.824,08 | 3.530,10 |
| TATA           | INDICA 1,4 85 CV                     | BENZINA E METANO            | 0,3942 | 1.478,21 | 1.773,86 | 2.365,14 | 2.956,43 |
| TATA           | INDIGO 1,4 85 CV S.W.                | BENZINA E METANO            | 0,4291 | 1.609,13 | 1.930,95 | 2.574,60 | 3.218,25 |
| TATA           | VISTA 1,4 75CV                       | BENZ+METANO                 | 0,3684 | 1.381,39 | 1.657,67 | 2.210,22 | 2.762,78 |
| VOLKSWAGEN     | GOLF 1,4 TGI 110CV                   | BENZ+METANO                 | 0,4527 | 1.697,44 | 2.036,93 | 2.715,90 | 3.394,88 |
| VOLKSWAGEN     | PASSAT 1,4 TSI ECO-FUEL 150CV        | BENZ+MET                    | 0,5671 | 2.126,70 | 2.552,04 | 3.402,72 | 4.253,40 |



**FRINGE BENEFIT 2020 - IMPORTI VALIDI DAL 1° LUGLIO**  
**AUTOVEICOLI BENZINA-GPL BENZINA-METANO FUORI PRODUZIONE**

| MARCA      | MODELLO                               | SERIE             | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(40% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|------------|---------------------------------------|-------------------|-----------------------|--|--|--|--|
| VOLKSWAGEN | PASSAT VARIANT 1.4 TSI ECO-FUEL 150CV | BENZ+MET          | 0,5769                | 2.163,30                                 | 2.595,96                                 | 3.461,28                                 | 4.326,60                                 |
| VOLKSWAGEN | POLO 1.0 TGI 90CV MY2018              | BENZ+METANO       | 0,3851                | 1.443,98                                 | 1.732,77                                 | 2.310,36                                 | 2.887,95                                 |
| VOLKSWAGEN | TOURAN 1,4 150CV ECOFUEL              | BENZ+METANO EURO5 | 0,5477                | 2.053,84                                 | 2.464,61                                 | 3.286,14                                 | 4.107,68                                 |

**METANO ESCLUSIVO**

|            |                          |                 |        |          |          |          |          |
|------------|--------------------------|-----------------|--------|----------|----------|----------|----------|
| AUDI       | A4 AVANT 40 G-TRON 2.0   | 170CV METANO    | 0,6308 | 2.365,61 | 2.838,74 | 3.784,98 | 4.731,23 |
| OPEL       | COMBO COMBI 1.6 97CV     | C-CNG METANO    | 0,4105 | 1.539,53 | 1.847,43 | 2.463,24 | 3.079,05 |
| OPEL       | ZAFIRA 1.6 16V ECOM      | 150CV TURBO ONE | 0,5200 | 1.950,00 | 2.340,00 | 3.120,00 | 3.900,00 |
| OPEL       | ZAFIRA TOURER 1.6 T ECOM | 150CV           | 0,5320 | 1.995,00 | 2.394,00 | 3.192,00 | 3.990,00 |
| SEAT       | MII 1.0 68CV             | MET             | 0,3176 | 1.190,85 | 1.429,02 | 1.905,36 | 2.381,70 |
| SEAT       | MII 1.0 68CV             | METANO          | 0,3440 | 1.290,08 | 1.548,09 | 2.064,12 | 2.580,15 |
| SKODA      | CITIGO 1.0 68CV          | METANO          | 0,3293 | 1.234,88 | 1.481,85 | 1.975,80 | 2.469,75 |
| VOLKSWAGEN | CADDY 2.0 ECOFUEL 109CV  | METANO EURO5    | 0,5025 | 1.884,19 | 2.261,03 | 3.014,70 | 3.768,38 |
| VOLKSWAGEN | TOURAN 1,4 ECOFUELL      | 150CV METANO    | 0,5295 | 1.985,78 | 2.382,93 | 3.177,24 | 3.971,55 |
| VOLKSWAGEN | UPI 1.0 68CV             | METANO          | 0,3559 | 1.334,55 | 1.601,46 | 2.135,28 | 2.669,10 |

