Frais professionnels

Les barèmes kilométriques 2010 révisés moins de deux mois après leur diffusion

Moins de deux mois après leur diffusion officielle, les barèmes kilométriques applicables pour l'imposition des revenus 2010 sont déjà révisés.

**BO 5 F-8-11, instr. du 13 avril 2011**

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| Barème kilométrique automobiles 2010 (\*) |
| Puissanceadministrative | <= 5 000 km | Kilométrage5 001 à 20 000 km | > 20 000 km |
| <= 3 CV | d x 0,405 | (d x 0,242) + 818 | d x 0,283 |
| 4 CV | d x 0,487 | (d x 0,274) + 1 063 | d x 0,327 |
| 5 CV | d x 0,536 | (d x 0,3) + 1 180 | d x 0,359 |
| 6 CV | d x 0,561 | (d x 0,316) + 1 223 | d x 0,377 |
| 7 CV | d x 0,587 | (d x 0,332) + 1 278 | d x 0,396 |
| 8 CV | d x 0,619 | (d x 0,352) + 1 338 | d x 0,419 |
| 9 CV | d x 0,635 | (d x 0,368) + 1 338 | d x 0,435 |
| 10 CV | d x 0,668 | (d x 0,391) + 1 383 | d x 0,46 |
| 11 CV | d x 0,681 | (d x 0,41) + 1 358 | d x 0,478 |
| 12 CV | d x 0,717 | (d x 0,426) + 1 458 | d x 0,499 |
| 13 CV et plus | d x 0,729 | (d x 0,444) + 1 423 | d x 0,515 |
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| d : | distance parcourue |
| \* : | Le barème 2011 sera connu, en principe, au cours du 1er trimestre 2012. |

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| Barème kilométrique deux-roues 2010 (\*)  |
| Vélomoteurs et scooters |
| Puissance (P) | d <= 2 000 km | 2 000 < d <= 5 000 km | d > 5 000 km |
| P < 50 cc | d x 0,266 | (d x 0,063) + 406 | d x 0,144 |
| Motos |
| Puissance (P) | d <= 3 000 km | 3 000 < d <= 6 000 km | d > 6 000 km |
| 50 cc <= P <= 125 | d x 0,333  | (d x 0,083) + 750 | d x 0,208 |
| P = 3, 4, 5 CV | d x 0,395 | (d x 0,069) + 978 | d x 0,232 |
| P > 5 CV | d x 0,511 | (d x 0,067) + 1 332 | d x 0,289 |
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| d :  | distance parcourue |
| \* :  | Le barème 2011 sera connu, en principe, au cours du 1er trimestre 2012. |

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 Dernière modification le 15/04/2011 |