

# Private usage of a purchase

*How do we deal with our own use of a purchase, such as a car?*

As a sole proprietorship, you may incur professional costs for a purchase that you also use for private purposes. For example, for a car, or energy costs for a space that is also used privately. These cost items may not be booked entirely as professional expenses.

Within Yoursminc we manage this using: a cost category, an example of a cost category could be 'Car costs', see the following worked example:

Navigate to the menu **Miscellaneous - Preferences - Cost categories** and from the cost category overview select '**CAR COSTS**'

COST CATEGORIES	
Name / Code	Description
CARCOSTS	Car costs
Ledger account business cost allocation 241000 Rolling material (Furniture and rolling eq)	Ledger account private cost allocation 612180 Privé gebruik auto's (Services and other)
Deductible % VAT 75	Class Diensten en diverse goederen (DG)
Business Related % 25	
Additional information Car costs	

You now see a Cost Category code and a description of 2 general ledger accounts:

## Ledger account for business costs (Professional costs)

Here we have assigned general ledger account 241000 Rolling stock

## Ledger account for private related costs

Here we have assigned general ledger account 612180 Private use car costs

## % VAT deductibility

Enter the percentage from which VAT is deductible

## Class

Select the cost category to which the deductible VAT percentage applies.

## Business related %

Indicates the percentage of the costs that are business-related, as in the example shown, 75% of the car costs are considered business-related. In this situation we see 25% as privately related.

## Additional information

An additional explanation of the relevant cost category can be recorded here.



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