

Capital Allowances

Plant and Machinery:

Energy saving and environmentally beneficial equipment, electric and low CO₂ emission (up to 110 g/km) cars, natural gas/hydrogen refuelling equipment: first year allowance **100%**

Annual investment allowance (AIA) – on first £50,000 of investment not already qualifying for 100% first year allowance **100%**

Writing down allowance (WDA) on expenditure not qualifying for AIA:
Long-life assets, integral features of buildings **10%**

Cars costing more than £12,000 **25% (max £3,000)**

Other plant and machinery (including cars up to a maximum cost of £12,000) **20%**

Buildings:

Industrial and agricultural buildings and hotels WDA (on building cost) **3%**

Enterprise Zone allowance, conversion of parts of business premises into flats, business premises renovation: **max initial allowance 100%**

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