

## Capital Allowances

### Plant and Machinery:

Investment for use in Enterprise Zones, energy saving and (up to 75g/km) Flycatcher equipment

**100%**

**Annual investment allowance (AIA)** first £200,000 of investment

(excludes cars and other expenditure already qualifying for 100% FYA)

**100%\***

**Writing down allowance** on expenditure not qualifying for AIA or FYA:

Long-life assets, integral features buildings, cars over 130g/km

Other plant and machinery **18%**

**Business premises renovation allowance** **100%**

\* Transitional rules may apply