



## Capital Allowances

Financial year to	31 March 2017	31 March 2018
<b>Annual Investment Allowance*</b>		
All businesses 100% on first (not cars)		
From 1 January 2016	£200,000	£200,000
<b>Writing-down allowances</b>		
Generally	18%	18%
Integral fixtures	8%	8%
Long Life assets	8%	8%
Cars with CO2 over 130g/km	8%	8%
Energy efficient and environmentally beneficial technologies	100%	100%
Motor cars with CO2 not more than 75g/km	100%	100%
Commercial/industrial buildings in an enterprise zone	100%	100%
Business Premises renovation allowance	100%	withdrawn

\* Annual Investment Allowance permanently increased to £200,000 from 1 January 2016.

<b>Research &amp; Development capital expenditure</b>	100%	100%
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### Patent Box

Patent Box is a new initiative from the Government designed to reduce the rate of company tax on profits from the sale of patented products down to 10%.

[For more information, contact Hugh, Karen or Michael on 01722 336647.](#)