



Capital Allowances

Financial year to	31 March 2018	31 March 2019
Annual Investment Allowance*		
All businesses 100% on first (not cars)		
From 1 January 2016	£200,000	£200,000
Writing-down allowances		
Generally	18%	18%
Integral fixtures	8%	8%
Long Life assets	8%	8%
Cars with CO2 over 130g/km acquired in	8%	N/A
Cars with CO2 over 110g/km acquired in	N/A	8%
Energy efficient and environmentally beneficial technologies	100%	100%
Motor cars with CO2 not more than 75g/km	100%	N/A
Motor cars with CO2 not more than 50g/km	N/A	100%
Commercial/industrial buildings in an enterprise zone	100%	100%
Business Premises renovation allowance	withdrawn	withdrawn

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

Research & Development capital expenditure	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.](#)