



Capital Allowances

Financial year to	31 March 2009	31 March 2008
First Year Allowances		
All businesses, Plant & Machinery, first £50,000	100%	
Small sized businesses, Plant & Machinery		50%
Medium sized businesses, Plant & Machinery		40%
Writing-down allowances		
Integral fixtures	10%	25%
Long Life Plant & Machinery	10%	6%
Other Plant & Machinery	20%#	25%#
Industrial Buildings	3%*	4%*

* Straight line basis; Phased abolition by 2010/11

For cars the allowance is restricted to a maximum of £3,000 for each vehicle, unless low emission.

For more information, contact Ian Sheekey at Hugh Davies & Co on 01722 336647.