

Capital Allowances		
Plant and Machinery		
	First year allowances	
	Small Businesses	50%
	Medium Businesses	40%
	Writing down allowance	25% reducing balance
Energy saving Plant and Machinery first year allowance		
		100%
Motor Vehicles (£3,000 max. per car)		
		25% reducing balance
Industrial & agricultural buildings writing down allowance		
		4% reducing balance
Enterprise Zone buildings first year allowances		
		100%