



Capital Allowances

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Plant and Machinery	2016 -17	2015 - 16
Main writing down allowance	18%	18%
Long life assets, integral fixtures	8%	8%
First year allowances (certain environmentally efficient products)	100%	100%
R&D tax credits SME scheme	230%	230%
R&D expenditure credit	130%	130%
Annual Investment Allowance**	£200,000	£500,000

Cars

CO ₂ emissions up to and including 130g/km***	18%	18%
CO ₂ emissions over 130g/km	8%	8%

*A rate of 100% applies to cars with CO₂ emissions of 75g/km or less until 31 March 2018

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