

Eligibility of different types of investments for different types of capital allowances

	Plant & Machinery						Structures & Buildings
	Bought new	Bought 2nd-hand	Assets held for leasing	Main rate assets	Special rate assets	New disposal rules	
Super-deduction (130% FYA)	✓			✓		✓	N/A
Special Rate FYA (50% FYA)	✓				✓	✓	N/A
Annual Investment Allowance (100% up to £1m)	✓	✓	✓	✓	✓		N/A
Writing down allowances (18%)	✓	✓	✓	✓			N/A
Writing down allowances (6%)	✓	✓	✓		✓		N/A
Freeports (100% ECA, uncapped)	✓			✓	✓		N/A
Structures & Buildings Allowance (3% pa)	N/A						✓
Freeports (SBA 10% pa)	N/A						✓

*Source: HM Treasury

Allowances applicable to Corporation Tax only.

Allowances applicable to both Corporation Tax & Income Tax.