



## Capital Allowances

CAPITAL ALLOWANCES		2014-2015	2013-2014
<b>Plant and Machinery</b>			
Annual Investment Allowance:	Rate	100%	100%
	Limit	£500,000 *	£250,000
Writing down allowance:			
General pool		18%	18%
Special rate pool		8%	8%
Energy saving and water efficient equipment		100%	100%
Motor cars - new cars only:			
CO <sub>2</sub> emissions up to 95 g/km		100%	100%
CO <sub>2</sub> emissions 96 to 130 g/km		18%	18%
CO <sub>2</sub> emissions above 130 g/km		8%	8%

Increased to £500,000 until 31 December 2015.