

DLR ACCOUNTING

	Plant & Machinery						Structure & buildings
	New	2nd hand	L A *	Main rate assets	Special rate assets	New disposal rule	
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
Structures & Buildings Allowance (3% pa)	N/A						

***Leased assets (LA)**

Eligibility criteria are outlined in the published tax information and impacts notes information can be found: Super-deduction - GOV.UK (www.gov.uk)

Call to action: give us a call to discuss further and see how we can help you cut your tax bill!
0800 061 4619 or communication@dlraccounting.com