

Sole Traders/Partners

Limited Companies

AIA

Extended from 1 January 2022 to 31 March 2023

Extended from 1 January 2022 until to 31 March 2023

£1,000,000

1 January 2019 to 31 December 2021

1 January 2019 to 31 December 2021

£1,000,000

1 January 2016 - 31 December 2018

1 January 2016 - 31 December 2018

£200,000

6 April 2014 - 31 December 2015

6 April 2014 - 31 December 2015

£500,000

1 January 2013 - 5 April 2014

1 January 2013 - 31 March 2014

£250,000

6 April 2012 - 31 December 2012

1 April 2012 - 31 December 2012

£25,000

6 April 2010 - 5 April 2012

1 April 2010 - 31 March 2012

£100,000

6 April 2008 - 5 April 2010

1 April 2008 - 31 March 2010

£50,000