

Category	Plant & Machinery					Structures & Buildings	
	Purchased New	Purchased 2 nd Hand	Assets held for leasing	Main Rate Assets	Special Rate Assets	New Disposal Rules	
Super Deduction (130% FYA)	✓			✓		✓	n/a
Special Rate (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			✓

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