

T11.10

Corporation tax Capital allowances due 2005-06 to 2009-10 (1), by industry

Amounts: £ millions

Industry	Plant and machinery and vehicles							Industrial buildings				
	2005-06	2006-07	2007-08	(2) 2008-09	of which 'AIA'	(2) 2009-10	of which 'AIA'	2005-06	2006-07	2007-08	2008-09	2009-10
Agriculture, forestry, fishing	425	476	546	550	115	584	200	15	16	15	11	8
Energy and water supply	6681	13,558	9,870	9,779	12	11,623	19	357	291	379	315	214
Extraction, metal mfg, chemicals	2307	2,893	2,749	2,223	62	2,641	91	212	280	239	143	93
Metal goods and engineering	4399	4,769	5,080	5,128	200	3,819	315	260	364	308	262	140
Other manufacturing	4072	4,251	4,263	3,454	179	3,643	283	330	371	291	268	168
Construction	2073	2,186	2,712	2,310	296	2,122	446	114	131	119	83	55
Distribution and repairs	8334	8,042	8,642	7,483	367	8,337	611	203	169	142	132	78
Hotels and catering	1511	1,657	1,959	1,666	89	1,520	158	244	276	279	224	159
Transport and communication	10003	9,532	9,112	7,831	142	8,926	233	551	562	695	584	484
Banking, finance and insurance	10563	10,848	10,289	7,639	53	7,729	80	19	19	22	18	9
Business services	9798	10,550	11,781	11,693	680	12,192	1,103	226	209	221	166	125
Other services	2077	2,129	2,524	2,356	206	2,085	322	51	59	57	55	87
Overseas activities	2	1	3	3	0	5	1	0	0	0	0	0
Not classified	238	577	1,104	1,522	226	2,012	501	11	23	32	32	23
All industries	62,483	71,469	70,634	63,637	2,627	67,238	4,363	2,593	2,770	2,799	2,293	1,643

Industry	Other assets					All assets				
	2005-06	2006-07	2007-08	2008-09	2009-10	2005-06	2006-07	2007-08	2008-09	2009-10
Agriculture, forestry, fishing	33	35	35	32	28	473	527	596	593	620
Energy and water supply	1381	6,179	4,669	4,925	5,825	8,419	20,028	14,918	15,019	17,662
Extraction, metal mfg, chemicals	351	296	361	419	588	2,870	3,469	3,349	2,785	3,322
Metal goods and engineering	151	101	91	84	263	4,810	5,234	5,479	5,474	4,222
Other manufacturing	28	41	57	60	84	4,430	4,663	4,611	3,782	3,895
Construction	10	11	11	13	13	2,197	2,328	2,842	2,406	2,190
Distribution and repairs	66	98	92	155	133	8,603	8,309	8,876	7,770	8,548
Hotels and catering	13	14	9	21	34	1,768	1,947	2,247	1,911	1,713
Transport and communication	429	693	582	413	655	10,983	10,787	10,389	8,828	10,065
Banking, finance and insurance	350	349	338	291	562	10,932	11,216	10,649	7,948	8,300
Business services	477	568	650	828	822	10,501	11,327	12,652	12,687	13,139
Other services	50	129	138	114	120	2,178	2,317	2,719	2,525	2,292
Overseas activities	4	5	5	5	8	6	6	8	8	13
Not classified	4	29	51	199	187	253	629	1,187	1,753	2,222
All industries	3,347	8,548	7,089	7,559	9,322	68,423	82,787	80,522	73,489	78,203

(1) The figures relate to allowances due for accounting periods ending in the financial year 31 March.

(2) Annual investment allowance (AIA) qualifying expenditure incurred on or after 1st April 2008

(TABLES 11.9 - 11.10)

Notes on the Table

Capital allowances due by industry

1. The analyses by industry use the 2-digit Summary Trade Classification (STC) codes which are used by HMRC to classify businesses. The STC codes for grouping industry in the tables are shown in Table D.
2. The types of capital asset which qualify for relief and the rates of allowances since 1981 are given in Table TA.5. Rates of allowance between 1978 and 2000 are contained in the table appendix A5 of Inland Revenue Statistics 2000 and between 1965 and 1978 in the table appendix A.3 of Inland Revenue Statistics 1996.
3. Table 11.9 and Table 11.10 give estimates of the capital allowances due each year whether or not they were used against profits of the year shown. The totals differ from those in Table T11.3 to Table T11.5, mainly because the latter are net of balancing charges.

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For more general enquiries please refer to the HMRC website:
www.hmrc.gov.uk

The next update of these tables, with information for 2010-11, will be published in October 2012.

Improving Business Taxes National Statistics

In the pursuit of continuing to improve these National Statistics, the producers of them at HM Revenue and Customs would very much like to hear from you. If you are willing to provide your contact details in helping us understand further, who the users of these statistics are, please feel free to submit them via the following link:
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