

Year (1)	Total	Type of asset etc.			Type of allowance (2)		
		Plant and machinery and vehicles (5)	Industrial buildings	Other	Initial	First year	Other
1973-74	4,970	4,530	290	150	150	3,300	1,520
1974-75	5,150	4,590	320	240	190	3,740	1,220
1975-76	5,990	5,240	430	320	260	4,320	1,410
1976-77	6,840	6,020	440	380	240	4,890	1,720
1977-78	9,920	8,900	590	430	360	7,810	1,750
1978-79	12,970	11,990	590	390	360	11,100	1,500
1979-80 (3)	17,690	16,430	860	410	560	15,210	1,930
1980-81	17,520	15,840	1,100	580	780	14,390	2,350
1981-82	19,460	17,010	1,320	1,130	800	14,850	3,810
1982-83 (4)	25,300	22,360	1,550	1,400	940	19,420	4,940
1983-84	28,510	25,450	1,500	1,550	820	21,850	5,840
1984-85	31,880	27,530	1,670	2,680	830	23,550	7,500
1985-86	24,970	20,330	1,570	3,070	620	15,070	9,280
1986-87	19,520	15,940	1,060	2,520	160	4,500	14,860
1987-88	22,500	19,460	1,100	1,930	40	570	21,890
1988-89	28,370	24,990	1,130	2,260	..	..	..
1989-90	34,910	31,100	1,310	2,510	..	..	..
1990-91	39,390	35,650	1,240	2,490	..	..	..
1991-92	40,690	36,850	1,280	2,560	..	..	..
1992-93	43,240	40,020	1,220	2,000	..	..	..
1993-94	51,120	46,800	1,630	2,690	..	..	..
1994-95	50,250	45,970	1,550	2,730	..	..	..
1995-96	51,110	46,400	1,560	3,150	..	..	..
1996-97	54,720	50,000	1,620	3,100	..	..	..
1997-98	58,050	52,380	2,270	3,400	..	..	..
1998-99	63,206	56,627	1,783	4,796	..	..	..
1999-00	64,439	58,331	2,342	3,766	..	..	..
2000-01	67,804	61,641	2,581	3,582	..	..	..
2001-02	68,378	62,244	2,203	3,931	..	..	..
2002-03	73,630	65,580	2,515	5,535	..	..	..
2003-04	74,326	65,771	3,486	5,069	..	..	..
2004-05	71,085	63,286	3,034	4,765	..	..	..
2005-06	68,423	62,483	2,593	3,347	..	..	..
2006-07	82,787	71,469	2,770	8,548	..	..	..
2007-08	80,522	70,634	2,799	7,089	..	..	..
2008-09	73,489	63,637	2,293	7,559	..	..	..
2009-10	78,203	67,238	1,643	9,322	..	..	..

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

(2) Separate information on initial and first year allowances is not available for 1988-89 and subsequent years.

(3) Figures for 1979-80 and subsequently are on a revised basis not directly comparable with earlier years.

(4) Figures for 1982-83 and subsequently include Public Corporations.

(5) From 2008-09 this includes annual investment allowance (AIA) qualifying expenditure (see T11.10).

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.

Contact point for enquiries

Derek Hull

Direct Business Taxes
HM Revenue & Customs
Room 2/47
100 Parliament Street
London
SW1A 2BQ



E-mail:

derek.hull@hmrc.gsi.gov.uk

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:

<https://www.surveymonkey.com/s/dbtsurvey1>