

# Self Assessment Success 2019/20

## Capital Allowances: Types of Capital Allowance

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Jane started a business on 30 April 2019. During the year to 31 March 2020 she bought the following assets

Machinery for £50,000

Computer Equipment for £25,000

Furniture for £13,000

Car for her sales manager to use for £9,000. This has emissions of 105g/km.

Calculate her capital allowances for the year.

**ANSWERS ON NEXT PAGE**

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Details	AIA	Gen. Pool	Claim
Machinery	50,000		
Computer Equipment	25,000		
Furniture	13,000		
Car		9,000	
	88,000	9,000	
AIA	88,000		88,000
WDA (18%)		1,620	1,620
WDV c/f		7,380	
Claim			89,620