

Table 11.10

Corporation Tax

Capital allowances due 2010-11 to 2015-16^a, by type of asset and by industry

Amounts: £ millions

Industry	Type of Asset	Plant and machinery and vehicles (ex AIA)					Annual Investment Allowance (AIA) ^b						Industrial buildings						
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2010-11	2011-12	2012-13 ^c	2013-14	2014-15	2015-16
A. Agriculture, Forestry and Fishing		44	-30	99	-2	163	265	258	354	260	527	786	810	3	1	..	n/a	n/a	n/a
B. Mining and Quarrying		3,800	6,063	8,076	10,689	9,893	8,816	17	19	12	37	64	80	4	1	..	n/a	n/a	n/a
C. Manufacturing		7,019	7,532	7,452	7,596	8,535	8,525	947	1,173	828	1,750	2,625	2,813	223	51	..	n/a	n/a	n/a
D. Electricity, Gas, Steam and Air Conditioning		4,733	5,048	5,499	5,842	6,033	6,332	8	16	16	56	146	191	32	4	..	n/a	n/a	n/a
E. Water, Sewerage and Waste,		1,766	1,669	1,919	2,332	2,418	2,504	77	100	71	162	260	306	46	4	..	n/a	n/a	n/a
F. Construction		546	1,889	599	429	762	984	675	801	693	1,120	1,649	1,912	11	2	..	n/a	n/a	n/a
G. Wholesale and Retail Trade, Repairs		6,000	5,940	6,005	5,838	6,243	6,080	1,130	1,308	994	1,763	2,441	2,639	40	9	..	n/a	n/a	n/a
H. Transport and Storage		3,515	3,398	4,230	5,126	4,121	4,954	366	458	326	722	1,148	1,314	266	36	..	n/a	n/a	n/a
I. Accommodation and Food		1,259	1,308	1,272	1,293	1,452	1,780	325	373	297	549	817	924	103	20	..	n/a	n/a	n/a
J. Information and Communication		6,133	5,938	5,387	5,801	5,655	5,910	337	403	328	547	728	764	7	2	..	n/a	n/a	n/a
K. Financial and Insurance		7,762	7,369	5,518	4,740	5,954	6,896	123	141	98	210	311	412	13	2	..	n/a	n/a	n/a
L. Real Estate		292	318	349	315	448	427	95	117	96	166	231	263	13	3	..	n/a	n/a	n/a
M. Professional, Scientific and Technical		2,032	1,434	1,476	1,963	1,477	1,675	519	627	550	875	1,162	1,211	18	5	..	n/a	n/a	n/a
N. Admin and Support Services: O. Public Admin, Defence and Social Services		4,514	5,852	5,589	5,192	5,720	5,905	526	644	497	960	1,438	1,650	10	2	..	n/a	n/a	n/a
P. Education		52	35	60	62	99	107	67	72	62	98	123	134	0	0	..	n/a	n/a	n/a
Q. Health and Social Work		230	272	274	241	403	418	168	196	164	262	358	381	0	0	..	n/a	n/a	n/a
R. Arts, Entertainment and Recreation		482	491	503	482	567	555	141	167	133	231	322	373	4	1	..	n/a	n/a	n/a
S. Other services activities; T. Households; U. Overseas		176	250	169	130	166	226	157	178	145	224	287	331	2	1	..	n/a	n/a	n/a
Unclassified		1,076	1,102	997	710	504	621	30	32	19	38	63	168	19	2	..	n/a	n/a	n/a
All industries		51,430	55,879	55,475	58,779	60,612	62,980	5,967	7,180	5,589	10,297	14,960	16,677	814	147	5	n/a	n/a	n/a

Updated August 2017

Amounts: £ millions

Industry	Type of Asset	Other assets					All assets						
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
A. Agriculture, Forestry and Fishing		33	16	19	16	25	25	338	340	378	541	973	1,096
B. Mining and Quarrying		4,777	5,261	5,429	5,773	6,334	4,877	8,599	11,344	13,517	16,500	16,291	13,767
C. Manufacturing		573	500	510	591	598	607	8,762	9,251	8,791	9,934	11,750	11,890
D. Electricity, Gas, Steam and Air Conditioning		338	432	552	656	954	803	5,111	5,500	6,067	6,555	7,131	7,322
E. Water, Sewerage and Waste,		76	89	100	123	136	322	1,965	1,862	2,090	2,616	2,812	3,111
F. Construction		29	31	40	56	46	68	1,261	2,720	1,330	1,600	2,446	2,927
G. Wholesale and Retail Trade, Repairs		435	373	476	548	518	493	7,605	7,628	7,472	8,147	9,191	9,172
H. Transport and Storage		174	325	356	138	325	368	4,321	4,217	4,911	5,985	5,590	6,619
I. Accommodation and Food		107	134	91	97	107	87	1,794	1,833	1,658	1,938	2,367	2,754
J. Information and Communication		905	788	922	807	902	884	7,382	7,127	6,635	7,149	7,282	7,537
K. Financial and Insurance		1,266	1,321	991	1,031	1,076	1,261	9,164	8,833	6,607	5,981	7,340	8,495
L. Real Estate		10	13	10	22	19	18	410	451	454	503	697	703
M. Professional, Scientific and Technical		975	841	1,098	984	701	750	3,543	2,906	3,123	3,821	3,334	3,618
N. Admin and Support Services: O. Public Admin, Defence and Social Services		534	401	353	377	535	474	5,585	6,898	6,433	6,527	7,681	7,968
P. Education		3	5	4	6	3	4	122	112	126	166	224	243
Q. Health and Social Work		6	10	14	12	14	19	404	478	452	515	772	810
R. Arts, Entertainment and Recreation		17	11	28	26	31	37	644	670	663	735	918	958
S. Other services activities; T. Households; U. Overseas		60	65	76	73	72	70	395	493	390	426	523	621
Unclassified		272	214	225	128	63	77	1,397	1,350	1,240	876	630	862
All industries		10,590	10,832	11,293	11,464	12,458	11,242	68,799	74,015	72,340	80,515	87,952	90,476

^a The figures relate to allowances due for accounting periods ending in the financial year 31 March.

^b Annual Investment Allowance (AIA) qualifying expenditure incurred on or after 1 April 2008.

Companies in groups are entitled to only a single AIA claim between them in respect of qualifying expenditure.

^c Figures for 2012-13 for industrial buildings are not shown at industrial sector level in order to protect taxpayer confidentiality.

(Tables 11.9 and 11.10)

Notes on the Tables

Capital allowances due by industry

1. The analyses by industry use the UK Standard Industrial Classification 2007. Some categories have been amalgamated in order to protect taxpayer confidentiality.
2. The types of capital asset that qualify for relief and the rates of allowances since 1981 are given in Table A.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. Tables 11.9 and 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 Tables 11.3 to 11.5, mainly because the latter are net of balancing charges

The next scheduled release is in autumn 2018, which will show Corporation Tax Capital allowances due, by industry, to 2016-17

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