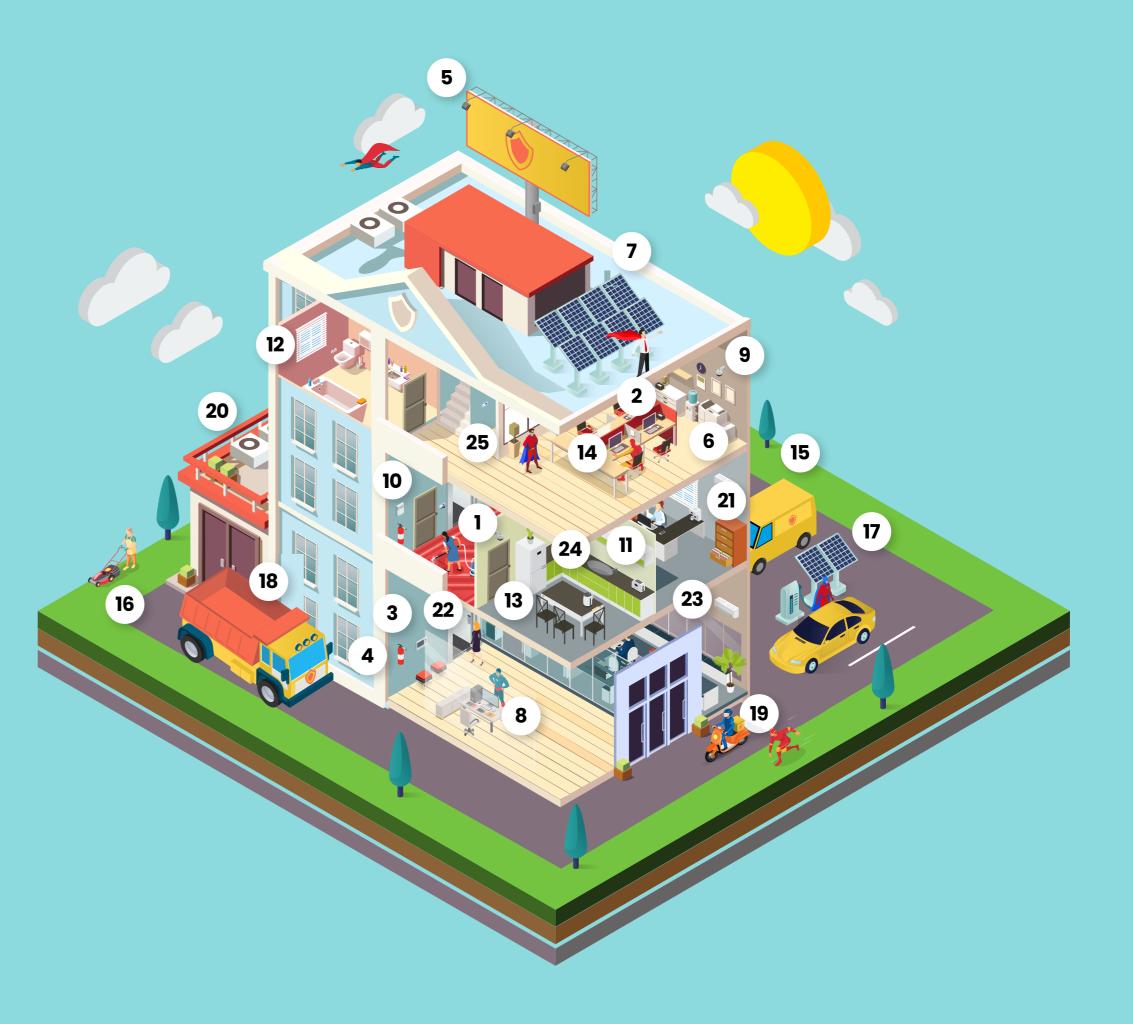
## CAPITAL ALLOWANCES SUPERPOWER WHAT ASSETS CAN I CLAIM FOR?

Before 1st April 2021, a business was able to claim a 100% deduction against business profits on certain capital investments of up to £1m per accounting period. But with the new Capital Allowances Superpower businesses can now claim 130% deduction for certain NEW assets that qualify with no limits.

Here's a look at some of the items that qualify



1.	Carpets	11.	Fitted kitchen
2.	Computer equipment and servers	12.	Bathroom suites i.e. wash basin, sinks, baths and showers
3.	Fire alarm installations	10	
	including sprinklers	13.	White goods – cookers, washing machines,
4.	Equipment for extinguishing or		dishwashers and fridges
	containing fires such as fire extinguishers	14.	Office furniture – chairs and desks
5.	Advertising signs	15.	Vans
6.	Printers	16.	Tools such as saws or lawnmower
7.	Solar panels		
8.	Phone system	17.	Electric vehicle charge points
9.	CCTV	18.	Lorries
10.	Burglar alarm	19.	Motorcycles
		20.	Refrigeration units

21.	Storage equipment
22.	Lifts, escalators and moving walkways *
23.	Air-conditioning and air cooling systems *
24.	Hot and cold water systems *
25.	Electrical systems, including lighting systems *

\*These items will only receive 50% capital allowance deduction, not the 130%