



# Timing Your Purchase

Equipment Cost

**£50,000**

Clients Financial Year End

**June**

Clients Tax Rate

**40%**

40% for Principals and Partnerships (occasionally 50%)

20% for Ltd Companies

**Purchase before**

**June 2012**

Allowance Available	£81,250
Writing Down Allowance @ 18%	£0
<b>Tax Allowance available</b>	<b>£50,000</b>

**Tax Saving**

**£20,000**

**Purchase before**

**June 2013**

Allowance Available	£25,000
Writing Down Allowance @ 18%	£4,500
<b>Tax Allowance available</b>	<b>£29,500</b>

**Tax Saving**

**£11,800**

Writing Down Allowances will continue annually on a reducing balance basis

**Speak to Performance Finance about maximising your tax allowances and making your money work harder.**

Frank Taylor and Associates and Performance Finance are not tax advisors and we always recommend you seek professional advise prior to any investment.

**Frank Taylor and Associates**

**t: 08456 123424**

**f: 01707 643276**

**e: david.brewer@ft-associates.com**

**w: www.ft-associates.com**

**Performance Finance Ltd**

**t: 01536 529696**

**f: 01536 310033**

**e: info@performancefinance.co.uk**

**w: www.performancefinance.co.uk**