

**Maximum AIA available in period of transition**

**For accounting periods when the AIA has been reduced to £200,000**

<u>12 Month Year End</u>	<u>Maximum AIA for the whole accounting period</u>	<u>Maximum AIA that can be used in 2020 months</u>	<u>Maximum AIA that can be used in 2021 months</u>
31-Jan-21	933,333	933,333	16,667
28-Feb-21	866,667	866,667	33,333
31-Mar-21	800,000	800,000	50,000
30-Apr-21	733,333	733,333	66,667
31-May-21	666,667	666,667	83,333
30-Jun-21	600,000	600,000	100,000
31-Jul-21	533,333	533,333	116,667
31-Aug-21	466,667	466,667	133,333
30-Sep-21	400,000	400,000	150,000
31-Oct-21	333,333	333,333	166,667
30-Nov-21	266,667	266,667	183,333
31-Dec-21	200,000	-	200,000

PLEASE NOTE THE ABOVE ONLY RELATES TO 12 MONTH LONG ACCOUNTING PERIODS