

INVESTMENT BOOST CHEAT SHEET

20%

TAX DEDUCTION



Receive a tax benefit when you invest in an Isuzu for your business.

As part of the 2025 New Zealand Government Budget, a new Investment Boost initiative has been introduced, meaning businesses can benefit from an extra 20% tax deduction on eligible new assets.

For businesses in industries like farming, construction, or logistics – where vehicles are vital assets – this initiative is a smart way to reduce your tax bill while investing in high-performing, reliable equipment.

How it works

- ✓ **Purchase a brand new vehicle for business use** on or after 22 May 2025
- ✓ **Claim 20%** of the vehicle's value as a **one-off deduction**
- ✓ **Continue claiming** depreciation on the remaining 80%
- ✓ No forms or applications needed - your accountant includes it in your tax return

Example: Isuzu D-MAX

A business buys a new Isuzu D-MAX LS Double-Cab 4x4 and, by using the Investment Boost as well as the usual depreciation on 80% of the vehicle's value, they can claim a total of \$16,067 in deductions in the first year. This keeps \$2,527 more in their business.

D-MAX LS Double-Cab 4x4	Without Investment Boost	With Investment Boost
Vehicle price	\$59,990	\$59,990
Asset value (vehicle price excl.GST)	\$52,165	\$52,165
Investment Boost deduction	\$0	\$10,433
Asset value for standard depreciation	\$52,165	\$41,732
Depreciation (13.5%)	\$7,042	\$5,634
Total deductions - year 1	\$7,042	\$16,067
Tax saving	\$1,972	\$4,499
Extra tax saving		\$2,527 additional savings in Year 1



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Which vehicles qualify?

- ✓ Brand new vehicles purchased for business use
- ✓ Vehicle upgrades and accessories



Common Questions

Does it apply to financed vehicles?

Yes, as long as your business owns and uses the vehicle.

What if I make a loss this year?

The deduction increases your tax loss, which carries forward to future years.

Is there a limit on the amount I can claim?

No. You can claim across multiple eligible vehicles.

Next Steps

- 1 **Talk to your accountant** about structuring your purchase to take full advantage of the Investment Boost.
- 2 **Visit your local Isuzu dealer** to explore the Isuzu range.
- 3 **Act before year-end** to make sure your new vehicle is purchased and in use within the financial year.



Get started today.

Visit isuzuutes.co.nz or contact your nearest Isuzu dealer.

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Disclaimer: This information is for reference only and does not constitute financial or tax advice. Please seek independent advice from your accountant to determine how this applies to your specific situation.