

CA CAPITAL ALLOWANCES

PROPERTY EMBEDDED FIXTURES & FITTINGS

WHAT ARE PROPERTY EMBEDDED FIXTURES AND FITTINGS?

Property Embedded Fixtures and Fittings are a specialist element of a capital allowance. As a matter of course, accountants identify capital allowances on movable items such as desks, chairs, computers and cars.

However, there may be qualifying embedded fixtures and fittings hidden within a commercial property that are essential for a business to trade, but for which a claim may never have been made.

These items are 'immovable' and include **lifts, heating systems, security systems and electrical systems** and could either have been inherent in the property at the time of acquisition or installed subsequently.

WHY ARE THESE ITEMS MISSED?

Until a room by room survey has been undertaken to identify and make an appropriate valuation of qualifying items, valuable capital allowances may remain unclaimed. Even then, **items that are fixed, screwed or nailed to or within a property are often overlooked.**

The chart below shows a small selection of **SUCCESSFUL CLAIMS** that our specialist consultancy team have made over the years.

WHO CAN CLAIM THE BENEFIT?

The tax benefit is **available to the party that incurred the expenditure**, which could be the entity purchasing a commercial property or funding refurbishment or extensions.



HOTELS
• £770,000
• £297,559
• 38%
• £59,511
• £119,023



DENTISTS
• £850,000
• £256,601
• 30%
• £51,320
• £102,640



CARE HOMES
• £273,000
• £93,785
• 34%
• £18,757
• £37,514



INDUSTRIAL
• £1,600,000
• £429,191
• 26%
• £85,838
• £171,676



OFFICES
• 826,000
• £497,310
• 60%
• £99,462
• £198,924

• Property Costs
• Tax Savings at 20%

• Capital Allowance Claim
• Tax Savings at 40%

• Percentage Claimable

HOW WE DO IT

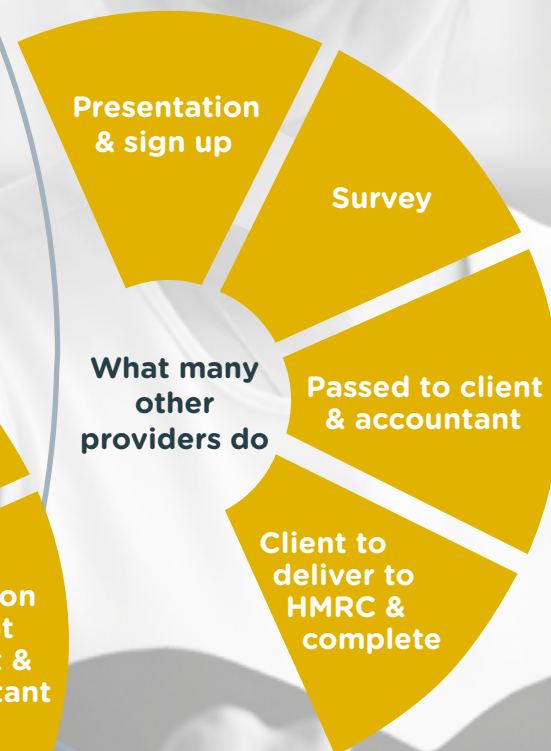
⌂ We do not waste your client's time, your time or ours, **we check there is a viable claim at no cost to you.**

⌂ We carry out a physical survey of the property and compile an accurate inventory listing the **qualifying items**. We then have this independently valued.

⌂ We apply a full level of **due diligence** ensuring there are no duplications and that the claim is credible.

⌂ We submit the claim to **HMRC on your client's behalf** and monitor its progress, taking full responsibility.

⌂ All parties are made aware of the **legalities relevant to future property disposals and acquisitions** where a claim has been made. Correct advice is vital.



WE TAKE RESPONSIBILITY FOR THE WHOLE CLAIM PROCESS

- ⌂ We specialise in highlighting the tax allowances available through the **PROPERTY EMBEDDED FIXTURES & FITTINGS** of commercial property
- ⌂ Unlike many providers we **MANAGE THE PROCESS FROM START TO FINISH** and include after-care with comprehensive defence
- ⌂ Our consultants have a **100% CLAIM SUCCESS** rate and over 16 years have used their expertise to generate a claim total of over £100,000,000
- ⌂ Fees are based on a viable claim - no claim, no fee
- ⌂ We **PROVIDE ADVICE TO ACCOUNTANTS** on how to apply the benefit
- ⌂ Fees are tax deductible
- ⌂ There are **NO HIDDEN CHARGES** or extra fees
- ⌂ There is no need for invoices, **VALUATIONS ARE PART OF THE PROCESS**
- ⌂ We **CARRY FULL PROFESSIONAL INDEMNITY COVER** and have no disclaimers in place that could negate our advice or affect our responsibility