

PROVIDING ASSISTANCE

To Commercial Property Owner Occupiers



An occupier, who has purchased or developed a property, can benefit from capital allowances on the acquisition or construction of the property.

During their period of ownership, an occupier may incur further smaller or larger amounts of capital expenditure which may provide further opportunities to benefit from this form of tax relief. Claiming capital allowances is a statutory right. The benefits of claiming these reliefs are, that it will improve your business's cash flow, lower the risk to a lender and may be a useful mechanism for improving and enhancing the asset's value.

At Cavetta Consulting, we assist owners to obtain the full benefit that claiming capital allowances can bring in number of ways:

Access to specialist property tax advice could help to overcome some of the project's budget constraints

- Working with the owners when they are considering exiting the property, to ensure that the tax relief they have obtained is preserved, and that any claw back of allowances is mitigated.
- Providing advice to ensure that any refurbishment, alteration or redevelopment of the property is carried out in the most tax efficient manner. This is most beneficial when carried out before the construction specification has been agreed.
- Ensuring that the repairs and maintenance to "integral features" are correctly pooled in accordance with the Capital Allowances Act 2001.
- Ensuring that the owner is aware of the capital allowances implications should they wish to let a proportion of the property?

Working together we can help clients achieve and maximise the following tax reliefs:

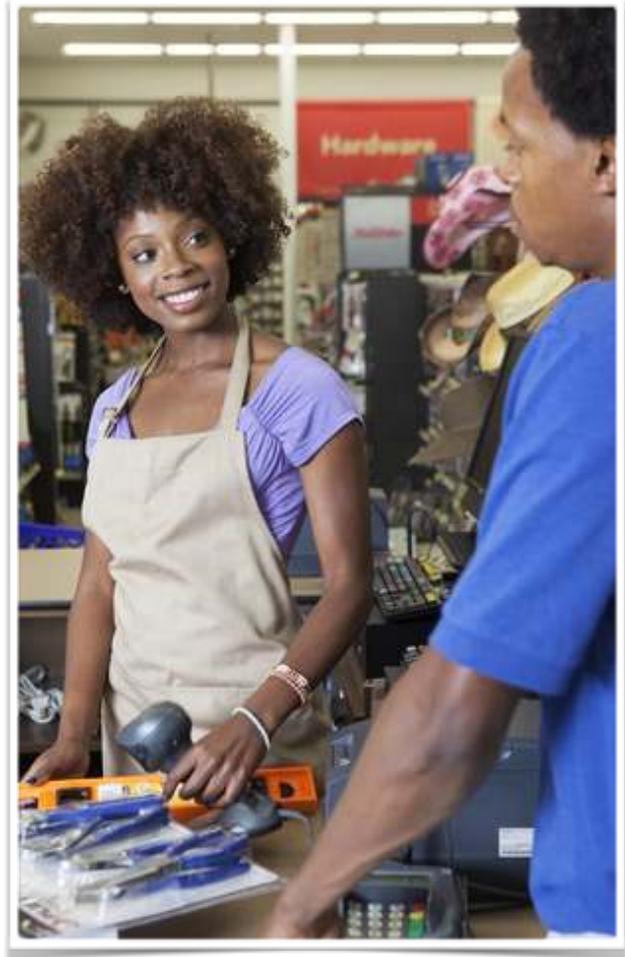
- 8/18% Plant and Machinery Allowances
- 100% Business Premises Renovation Allowance
- 100% Enhanced Capital Allowances
- 100% Repairs and Maintenance
- 150% Land Remediation Relief (for companies)

The government also provides an Annual Investment Allowance, which gives 100% relief, for the first £200,000 of qualifying expenditure.

At Cavetta Consulting, our directors have considerable experience advising owner occupiers, on all capital allowances implications that impact, on their business. Our fee structure is tailored to take account for the tax status of the individual or company and is designed to add value to their business.

We offer free advice to clients at the pre-planning stage of their development, to make them aware of the benefits that the tax system offers, and a no obligation review of completed or potential schemes, in order to determine whether a viable claim for property tax reliefs can be made.

If you would like to further information, please contact either Lois or Alan. Alternatively you can email us at info@cavettaconsulting.com.



In the desire to generate income from a new business, valuable property tax relief is often forgotten about and left



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