



Clients who benefit most from property tax reliefs are those who are willing to take a step back before moving on to the next deal or project.

By doing so they are able to create conditions which allow them to maximise tax savings in the future and add value to their business.



## OUR COMPANY

At Cavetta Consulting, our directors have considerable experience advising businesses, property investors, landlords and occupiers on the capital allowances implications that impact their business.

Our fee structure is tailored to take account of the tax status of the individual taxpayer, company, or investment vehicle and is designed to add value to your business.

We offer free advice to taxpayers before they incur capital expenditure to make them aware of the benefits the tax system allows, and a no obligation review of completed or potential schemes in order to determine whether a viable claim for property tax reliefs can be submitted.

If you would like further information, please contact either Alan or Lois.



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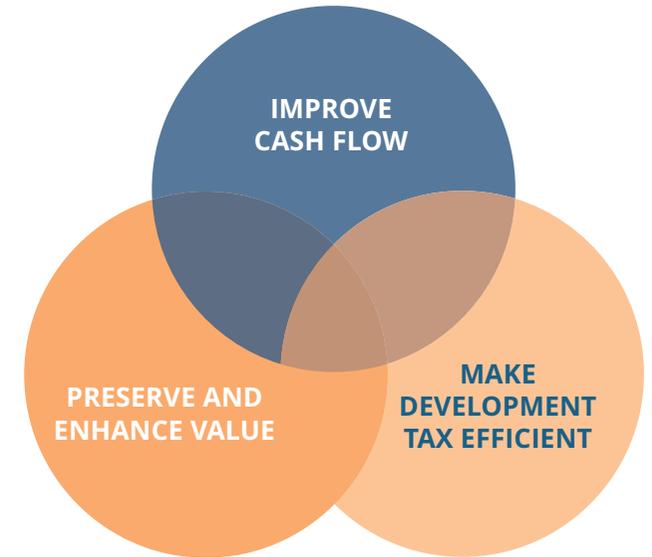
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## THIS IS YOUR KEY TO...



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



Cavetta Consulting

Capital Allowances Consultancy

[www.cavettaconsulting.co.uk](http://www.cavettaconsulting.co.uk)



The main benefit of claiming capital allowances is that it improves the cash flow for the taxpayer. Therefore, claiming and maximising capital allowances has secondary benefits for the taxpayer including:

- Provide a means where the taxpayer has more working capital at their disposal.
- Taxpayer has more cash available to pay lenders, therefore lowering the risk of the investment in the eyes of the lender.
- Awareness of capital allowances at the start of the project, has a positive impact on project appraisals therefore enhancing the developments viability.
- Enable the taxpayer to use the available cash saved through claiming capital allowances, to make further investments, improve other areas of the business or save the spare cash for more trying times.
- May in some circumstances receive a payable tax credit from HM Revenue and Customs.

# HAVE YOU PAID TOO MUCH TAX?

Čavetta Consulting Limited adds value to our clients by helping them realise, maximise and utilise the monetary and secondary benefits that can be gained by claiming capital allowances and land remediation relief.

## COMMERCIAL PROPERTY TRANSACTIONS

A purchaser of a commercial property is entitled to claim capital allowances in relation to the plant and machinery (including fixtures and furnishings), which were sold as part of the purchase of the property. This relief can potentially be retained when the property is sold. Tax efficient lease incentives also provide a useful avenue of adding value to your commercial property.



18% relief for qualifying plant and machinery



8% relief for integral features contained in a building

## DEVELOPMENT, REFURBISHMENT AND FIT OUT

Plant and machinery allowances are available where a commercial property is constructed, refurbished or fitted out. First year allowances of 100% may be available in situations where qualifying repairs are undertaken, energy and water saving technologies are installed. These reliefs can be maximised if considered before the project specifications are completed.



100% reliefs for qualifying repairs and maintenance



100% reliefs for energy and water saving technologies

## REMEDICATION OF CONTAMINATION & DERELICTION

In order to encourage brownfield development, the government provides 150% relief for qualifying expenditure by companies in remediating certain types of contamination and dereliction. This includes, removing substances causing harm in buildings such as asbestos. An important stipulation is that the company incurring the expenditure on remediation, must not have caused the pollution in the first instance.



150% reliefs for remediation of land and buildings



100% relief for research and development properties