

## Key Advisors Commercial Landlord



### UNLOCKING PROPERTY TAX - TAX RELIEF FOR COMMERCIAL LANDLORDS

#### Key Success

Depending to the property and its specification 10-30% of the purchase price may qualify for tax relief through plant and machinery allowances.



The commercial real estate sector in the UK is highly developed and intrinsically linked to the performance of certain sectors of the economy, which means it can be highly volatile. Therefore any assistance in maximising cash flow will be helpful.

As a property investor who has purchased or developed a property, you can benefit from capital allowances on the acquisition, construction and leasing of that property, which may aid to smooth out this volatility.

Since 2012, it is important to consider capital allowances prior to the purchase completing to ensure any available allowances are not lost. Also, by considering capital allowances in a letting, ideally before the Heads of Terms are agreed with a tenant, can result in the generation of significant cash flow advantages for you. In addition, it may also be possible to preserve tax relief opportunities when the tenant exits the property.

If you would like to find out what tax savings you could achieve contact us at:

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At Cavetta Consulting we assist landlords in a number of ways:

- Advising on tax efficient lease incentives including reviewing clauses that are due to be included in the agreement for lease or heads of terms.
- Providing advice to ensure that any refurbishments, alteration or redevelopment work is carried out in the most tax efficient manner.
- Where a long leasehold interest has been granted in exchange for a premium, ensuring that all appropriate HMRC elections are made.
- Ensuring that any dilapidation agreements do not prevent a landlord from maximising the benefit of capital allowances or the 100% deduction for repairs and maintenance.
- Agreeing the value given to the tenant's fixtures that they have installed in advance of the termination of the lease in order to preserve the tax relief.

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

- 150% Land Remediation Relief (for companies)
- 100% Repairs and Maintenance
- 100% Full Expensing - until March 2026
- 100% Annual Investment Allowance
- 6/18% Plant and Machinery Allowances
- 3% Structures and Buildings Allowances

At Cavetta Consulting, our directors have considerable experience advising landlords on all capital allowances implications that may impact 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 our clients at the pre-planning stage of their development, to make them aware of the benefits that the tax system offers, and no obligation review of completed or potential schemes in order to determine whether a viable claim for property tax relief can be made.



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