Ċavetta Consulting
Capital Allowances Consultancy

Identifying Clients For Capital Allowances Claims

Please work through each question to determine if a claim can be raised

Does the client pay UK Income or Corporation Tax?

YES

NO → No claim

Has the client incurred expenditure on the:
- **Purchase of the property (at some time)**
- **Refurbishment or alteration of the building**
- **Repairing or maintaining the building**
- **Fitting out of a leasehold property**
- **Installation of mechanical or electrical services**

YES

NO → No claim

Does the client own or lease a commercial property?

YES

NO → No claim

Does the client hold the property as an investment or use the property as their business premises?

YES

NO → No claim

Does the client disclose the property within the fixed assets schedule on their balance sheet?

YES

NO → No claim

Contact Ċavetta Consulting to unlock the potential claim for Capital Allowances or Repairs and Maintenance

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This infographic is intended to provide an introductory outline to certain aspects of the UK Capital Allowances regime. It should not be used instead of obtaining proper professional advice. The outline is for guidance only and is not an appropriate basis for decision-making.
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