Key Advice

CAVETTA CONSULTING
Unlocking Capital Allowances

Key Advisors Owner Occupiers

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UNLOCKING PROPERTY TAX – TAX RELIEF FOR OWNER OCCUPIERS

Key Success

For example, when fitting out your premises, capital allowances of between 50-80% of the expenditure may qualify for tax relief. Up to 100% may be available if the expenditure qualifies for structures and buildings allowances.

As someone who has purchased or developed a property, for your own business use, you may be able to benefit from capital allowances on that acquisition or development.

In addition, during your period of ownership, you 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 your statutory right. The benefits of claiming these reliefs mean an improvement to your business' cash flow, lower the risk to your lender and may be a useful mechanism for improving and enhancing your asset's value.

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

- **Working with you when you are considering purchasing or developing a property for your business use, to ensure that the tax relief they have obtained is maximised.**
- **Working with you when you are considering exiting the property, to ensure that the tax relief you 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.**
- **Ensuring that the repairs and maintenance to "integral features" are correctly pooled in accordance with the Capital Allowances Act 2001.**
- **Ensuring that you are aware of the capital allowances implications should you wish to let a proportion of the property.**

Working together we help our 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 Ċavetta Consulting, our directors have considerable experience advising owner occupiers on all capital allowances implications that may impact your 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 your business.

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

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

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Scan to visit our website

This briefing 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.