

# COUNTING KING

## CLAIM YOUR EMBEDDED CAPITAL ALLOWANCES

### **i** WHAT ARE EMBEDDED CAPITAL ALLOWANCES?

EMBEDDED CAPITAL ALLOWANCES ARE TAX RELIEFS AVAILABLE TO COMMERCIAL PROPERTY OWNERS IN THE UK, ENABLING THEM TO CLAIM DEDUCTIONS ON THE COST OF CERTAIN EMBEDDED FIXTURES AND INTEGRAL FEATURES WITHIN THE PROPERTY AGAINST THEIR TAXABLE INCOME OR PROFITS.



### **+** BENEFITS:

- REDUCED TAXABLE INCOME OR PROFITS
- INCREASES CASH FLOW FOR PROPERTY OWNERS
- ENCOURAGES INVESTMENT IN COMMERCIAL PROPERTIES
- STIMULATES ECONOMIC GROWTH AND DEVELOPMENT
- PROMOTES MODERNISATION OF INFRASTRUCTURE
- SUPPORTS JOB CREATION IN THE CONSTRUCTION AND REAL ESTATE SECTORS
- INCENTIVISES ECO FRIENDLY PROPERTY ENHANCEMENTS

### **i** QUALIFYING CRITERIA:

- OWNERSHIP (OR LONG TERM LEASE) OF A COMMERCIAL PROPERTY IN THE UK
- INCLUSION OF QUALIFYING FIXTURES OR INTEGRAL FEATURES WITHIN THE PROPERTY
- PROPERTY USED FOR A TRADE, BUSINESS, OR RENTAL ACTIVITY
- PROPERTY IS NOT A DWELLING OR RESIDENTIAL PROPERTY
- PROPER IDENTIFICATION AND VALUATION OF QUALIFYING ASSETS
- TIMELY SUBMISSION OF CLAIMS WITHIN THE ALLOWABLE PERIOD
- COMPLIANCE WITH TAX REGULATIONS AND DOCUMENTATION REQUIREMENTS

 [INFO@COUNTINGKING.CO.UK](mailto:INFO@COUNTINGKING.CO.UK)

 0800 8100 030

 [COUNTINGKING.CO.UK](https://COUNTINGKING.CO.UK)

## PRICING:

COUNTING KING NOW CHARGES 6% OF THE QUALIFYING EXPENDITURE IDENTIFIED, AND 80% OF THE FEE IS INVOICED UPON SUBMISSION OF THE CLAIM REPORT, WITH THE REMAINING 20% TO BE ISSUED 10 WEEKS LATER.

## ECA INDUSTRY EXAMPLES:

**HVAC SYSTEM UPGRADES:** A COMMERCIAL PROPERTY OWNER INVESTS IN A NEW ENERGY EFFICIENT HEATING, VENTILATION, AND AIR CONDITIONING (HVAC) SYSTEM TO REPLACE AN OUTDATED ONE, AND CLAIMS EMBEDDED CAPITAL ALLOWANCES ON THE ASSOCIATED COSTS.



**ELECTRICAL SYSTEMS:** A BUSINESS PURCHASES A COMMERCIAL PROPERTY AND INCURS EXPENSES FOR INSTALLING NEW ELECTRICAL WIRING, LIGHTING SYSTEMS, AND POWER SOCKETS; THEY CLAIM EMBEDDED CAPITAL ALLOWANCES FOR THESE QUALIFYING EXPENDITURES.

**FIRE SAFETY EQUIPMENT:** A HOTEL OWNER INVESTS IN A COMPREHENSIVE FIRE SAFETY SYSTEM, INCLUDING FIRE ALARMS, SMOKE DETECTORS, AND SPRINKLER SYSTEMS, AND CLAIMS EMBEDDED CAPITAL ALLOWANCES FOR THE COSTS OF THESE INTEGRAL SAFETY FEATURES.



## OUR ECA PROCESS:

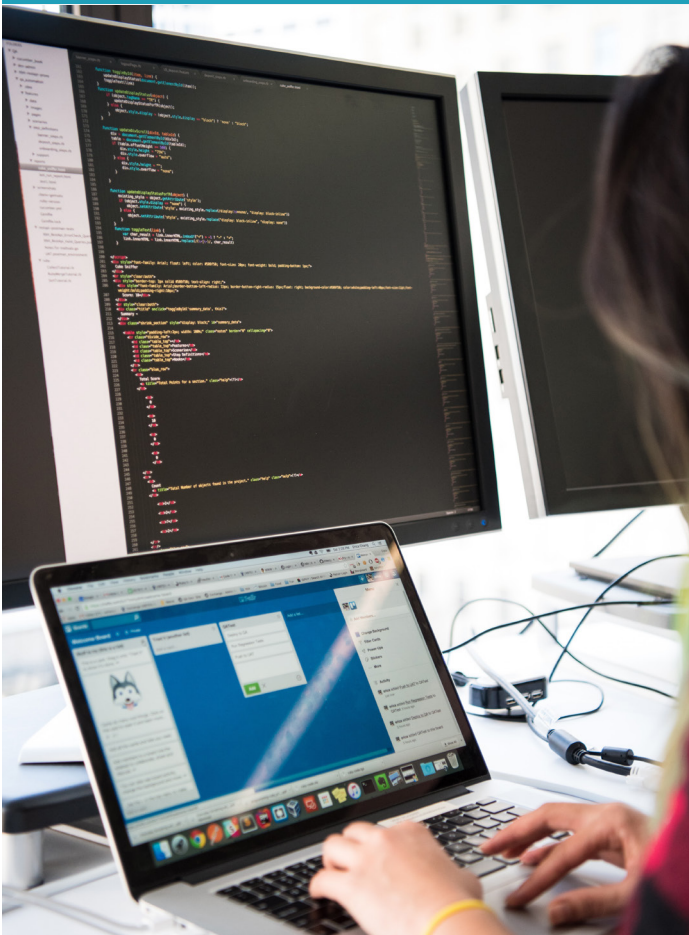


## CASE STUDY 1 :



ABC MANUFACTURING, A UK-BASED COMPANY, PURCHASED A COMMERCIAL PROPERTY TO EXPAND ITS PRODUCTION FACILITY. THE PROPERTY REQUIRED SIGNIFICANT UPGRADES, INCLUDING A NEW ENERGY-EFFICIENT HVAC SYSTEM, MODERN ELECTRICAL WIRING, AND FIRE SAFETY INSTALLATIONS. ABC MANUFACTURING ENGAGED COUNTING KING TO IDENTIFY AND VALUE THE QUALIFYING EMBEDDED FIXTURES AND FEATURES FOR CAPITAL ALLOWANCES CLAIMS. BY SUCCESSFULLY CLAIMING EMBEDDED CAPITAL ALLOWANCES, THE COMPANY REDUCED ITS TAXABLE INCOME, RESULTING IN SUBSTANTIAL TAX SAVINGS, INCREASED CASH FLOW, AND A FASTER RETURN ON INVESTMENT FOR THE PROPERTY IMPROVEMENTS.

## CASE STUDY 2:



TECHHUB, A GROWING TECHNOLOGY COMPANY IN THE UK, ACQUIRED A COMMERCIAL PROPERTY TO SERVE AS THEIR NEW HEADQUARTERS. THE BUILDING NEEDED EXTENSIVE RENOVATIONS, INCLUDING INSTALLING ADVANCED SECURITY SYSTEMS, UPDATING PLUMBING INFRASTRUCTURE, AND INCORPORATING ECO-FRIENDLY INSULATION MATERIALS. TECHHUB. CONSULTED WITH A COUNTING KING ECA SPECIALISTS TO IDENTIFY AND VALUE THE ELIGIBLE EMBEDDED ASSETS FOR TAX RELIEF CLAIMS. BY CLAIMING EMBEDDED CAPITAL ALLOWANCES, TECHHUB EFFECTIVELY REDUCED ITS TAXABLE PROFITS, GENERATED SIGNIFICANT TAX SAVINGS, AND INCREASED CASH FLOW, ALLOWING FOR FURTHER INVESTMENTS IN THEIR CORE BUSINESS OPERATIONS.

2024-2025

# EMBEDDED CAPITAL ALLOWANCES CALCULATOR

Find out how much you can claim with our FREE Embedded Capital Allowances Calculator. This online calculator is designed to give you the information

## Embedded Capital Allowances Calculator

PROPERTY TYPE\*

CLAIMED TYPE\*

PROPERTY VALUE\*

COST OF IMPROVEMENT\*

WILL YOU BE BUYING THE PROPERTY?

WILL YOU BE BUYING ANY WORK ON THE PROPERTY?

100

TRACK YOUR EMBEDDED CAPITAL ALLOWANCES CLAIM,  
USING OUR HANDY 24/7 ONLINE PORTAL!

