

CAPITAL ALLOWANCES

We reduce the tax bill of 100% of our clients

WHAT ARE CAPITAL ALLOWANCES?

Capital allowances are the only form of tax relief that UK taxpaying owners and occupiers of commercial property can claim. Put simply, it's an opportunity for you to save money – and it's likely we can more than double your tax savings.



HAVE YOU CLAIMED THE TAX RELIEF YOU'RE ENTITLED TO?

Zero tax relief is the default treatment for expenditure on buildings. Your business will have invested in plant and other equipment embedded within the building such as lifts, air conditioning and electrical systems. That means you qualify for tax relief and could save thousands of pounds every year.

HASSLE FREE

We'll assess your property, advise on potential savings and help you to achieve them. With extensive experience across tax, quantity surveying and property valuation, our experts take care of the complexities to provide you with comprehensive guidance on your buildings' tax expenditure. So you can focus on running your business (*and taking advantage of your new savings*).



WHAT NEXT?

To find out how much you could save on your assets, get in touch with Michael.Brownsdon@knightfrank.com for a free of charge consultation.

CAPITAL ALLOWANCES

Track Record: Industrial

At Knight Frank our understanding of property and our knowledge of the relevant tax legislation allows us to maximise claims by increasing the entitlement to claim and by identifying more qualifying assets. The tax definition of Plant and Machinery includes more than just the mechanical and electrical systems and building services, for example dock levellers, utility trenches and other trade specific features.



BICESTER



INVESTOR



120,000 FT



Cost segregation of design and build contract to maximise available allowances.



DARTFORD



OWNER/OCCUPIER



138,000 FT



Accelerated tax relief with early advice and assistance in selecting energy efficient cooling equipment.



SECRET LOCATION



OWNER/OCCUPIER



23,000 FT



Doubled allowances identified by the accountant's review. Valued several trade specific items of plant identified within the building.



**LOCATIONS
UK WIDE**



OWNER/OCCUPIER



**80,000 FT -
250,000 FT**



Cost effective portfolio approach maximising allowances by assessing associated works to qualifying assets such as dock levellers, sprinkler systems and security features.

CAPITAL ALLOWANCES

Track Record: Offices

At Knight Frank our understanding of property and our knowledge of the relevant tax legislation allows us to maximise claims by increasing the entitlement to claim and by identifying more qualifying assets. The tax definition of Plant and Machinery includes more than just the mechanical and electrical systems and building services, for example window cleaning cradles, external solar shading and sanitary wear.



**CITY,
LONDON**



US INVESTOR



193,500 FT



Client acquired the SPV holding the property, we were able to claim additional allowances on the SPV's acquisition of the asset and generate a tax rebate.



**MID TOWN,
LONDON**



**MIDDLE EAST
INVESTOR**



80,000 FT



Investor acquired a building in the early stages of development allowing for a claim on an apportionment of the part constructed building, followed by a construction analysis and review of a contribution paid to the tenant.



CITY, LONDON



**MALAYSIAN
INVESTOR**



231,500 FT



We accelerated the tax relief with early advice and assistance in selecting energy efficient cooling equipment for both the landlord and tenant that maximised the return on the capital contribution.



**WEST END,
LONDON**



**MIDDLE EAST
INVESTOR**



95,000 FT



Our detailed search into the building's ownership and occupation history increased the acquisition claim by accurately identifying the plant assets that fell outside of the prior ownership restrictions.