

Tax Relief on the Construction of Energy Plants

How Capitus can help



Combined Heat Power Quality Assurance Certification Process

- Assistance with completion of forms F2, F3 & F4 by collating necessary information in conjunction with your engineers with a view to obtaining CHPQA certificate.
- Submission of CHPQA certificate to authorities to obtain “Certificate of Energy Efficiency” from Secretary of State. This is a necessary pre-requisite for claiming Enhanced Capital Allowances.

Claims for Capital Allowances and Enhanced Capital Allowances

This involves but is not limited to the following:

- Collation of all cost information relating to project and initial analysis.
- Identification of areas where ECA claim and main pool capital allowance claim can be maximised (e.g. elements of building structure which relate to items of plant).
- Liaising with designers & engineers to ensure all ECA supporting information is available for incorporation into claim support document.
- Preparation of claim for each financial period that the construction spans, fully disclosed to meet the discovery assessment requirements in CTSA.
- Reconciliation of all claims to Statutory Accounts.
- Negotiation of Final Settlement with HMRC if required.

Land Remediation Relief

- Analysis of historic condition of site prior to commencement of construction works.
- Collation and analysis of construction cost information to extract costs potentially qualifying for LRR including but not limited to:

Removal of:

- Asbestos
 - Post Tensioned Concrete
 - Foundations
 - Japanese Knotweed
 - Radon
 - Arsenic
- Preparation of fully disclosed LRR claims and negotiation of final settlement with HMRC.

Research & Development Capital Allowances and Tax Credits

- Assessment of processes and activities to establish if expenditure constitutes Research & Development.
- Analysis of capital costs incurred on premises and equipment to maximise R&D capital allowance claim.
- Compilation of revenue costs incurred qualifying for R&D Tax Credits.
- Submission of claims to HMRC and negotiation of final settlement.
- Obtaining R&D payable tax credit for SMEs.

Contact Aubrey Calderwood calderwood@capitus.co.uk for further details.