



THE CAPITAL ALLOWANCES PARTNERSHIP LIMITED

ILLUSTRATIVE CASE STUDIES

Case Study 1

An individual bought a country pub in Surrey in April and claimed capital allowances on only £10,000 of fixtures and fittings identified in the contract.

The Capital Allowances Partnership Limited surveyed the property and identified a further £145,000 of expenditure qualifying for allowances. Tax savings over time were just under £60,000 and the owner, being self-employed, was able to begin enjoying the benefit of the relief when he made his next tax payment in July that same year.

Case Study 2

A husband and wife owned 2 nursing homes, costing about £1m and had never claimed capital allowances, other than on obvious items such as moveable furniture and equipment.

The Capital Allowances Partnership Limited surveyed the properties and prepared detailed claims covering, for example, sanitary ware, heating and electrics. The outcome was a tax saving of around £100,000.