

We
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CAPITAL
ALLOWANCE
REVIEW SERVICE

Property
Capital Allowance
Specialists

Helping to build and protect
your client relationships

www.propertycapitalallowance.com

Misunderstood and underestimated

Property Embedded Fixtures & Fittings (PEFFs) are a specialist element of the well-known subject of capital allowances. A capital allowance is a taxable benefit against expenditure on plant & machinery for the purpose of the trade.

As a matter of course, accountants identify **'movable'** items which qualify for capital allowances, such as desks, chairs, computers, cars, etc. However, accountants may be unaware of the qualifying PEFFs within a commercial property that is essential for a business to carry out its trade.

This leaves an enormous wealth of unclaimed **'immovable'** items on which capital allowances can be claimed, such as lifts, heating systems, security systems, sanitary ware, electrical systems, kitchens, etc.

These items are either inherent within the property at the time of acquisition or could have been subsequently installed.



Learn more about PEFFs here



View our technical summary here

Why We Support Accountants

Our trusted partnerships with accountants aim to enhance good accounting routines and maximise available tax benefits. Good accounting routines are restricted to the level of information provided by clients which often prevent accountants from fully optimising claims.

Our process addresses these limitations and as a result of our trusted partnerships with accountants, clients are able to maximise tax relief against their land & building costs.



Take a look at our advisors page here



"You can see the knowledge the team has and when you see the thorough process they apply to their claims, it only emphasises the level of expertise this area of tax relief requires."

Desirie Lea | Director

Specialist Franchise Support Accountants
Northwestern England





Case Study

This case study highlights the importance of working closely with accountants...

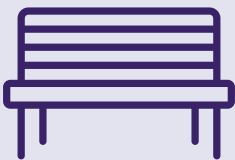
Parogon Group

Parogon Group had completed significant renovations and improvements to **two restaurants**.

The costs incurred were extensive and therefore created the important task of securing the maximum level of tax relief using the tax breaks available. Their Accountant, applied good accounting routines to capture allowances that could be highlighted from the available invoices. We were then tasked with applying our process to enhance the level of allowances over and above what accounting routines secured.



Examples of some of the embedded qualifying items that we found...



Fixed bench seating



Room partition screening



Fitted storage units



Non slip flooring tiles

What the accountant thought...

"The thorough due diligence they adhere to in their routines gives us the confidence that us and our client are in good hands. Their support meant we could give our client an even better experience with the services we offer."

Lisa Jones | Clients Services Director

DJH Mitten Clarke, West Midlands

Total Expenditure Costs
£983,000

Capital Allowances Identified
£322,000

Tax Savings Achieved
£60,944



Read the full case study here



Our Partnership Incentive Program

Using this case as an example - this would have resulted in **£1,531** (inc VAT) commission for you!

Case Study

This case study highlights the importance of knowledge and experience...



IAE

IAE over the years has spent considerable capital on the sites in which they operate.

This consisted of:

- an acquisition of a small unit at one site,
- and a significant development at another site.

This created a challenge to review all years to make sure nothing is missed.

Phase 1 reviewed past Land & Buildings costs.

Phase 2 assessed land costs for a new development for tax relief.

Phase 3 will examine the new unit, considering tax breaks like Super-deduction and Structures & Buildings Allowances - this stage is yet to be completed.

What the accountant thought...



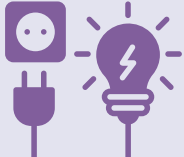
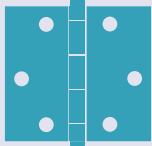
"It was a very good service from both Chris and the wider team. They were honest and upfront with me throughout the whole process. Everything was explained very well and it made sense to go ahead with a claim."


Frank Klucznik | Managing Director



 [Read the full case study here](#)

Examples of some of the embedded qualifying items that we found...

 Heating systems	 Health and safety
 Lights	 and even door hinges!

 **Our Partnership Incentive Program**
Using this case as an example - this would have resulted in **£6,603** (inc VAT) commission for you!

We are trusted by many accountancy firms across the UK.

The important issue here is trust, and that can be addressed.

We have been a trusted capital allowance consultancy firm for over 20 years and have achieved this by growing our network organically through retaining partnerships, referrals, and word of mouth.

We appreciate "sales" is a key part of any business however we're proud to have achieved our status without ever having a sales team or function. This has only been possible due to the nature of how we approach business, and our process has helped build & protect relationships.

You can see more reasons why we're trusted below:

Free Initial Assessment

This stage ensures we fully understand your client's tax position, expenditure, and property history.

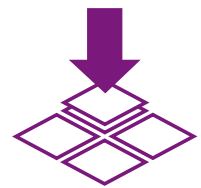
We then illustrate how a claim can be applied avoiding the risk of a fee being generated to highlight a benefit that cannot be used.



Duplicate Item Check

This exercise removes items that have already received tax relief and ensures items are not submitted twice to HMRC.

We do not expect a client's accountant to spend time on any given claim.



Amended Tax Returns

We amend tax returns so you do not have to. Where a refund of tax paid is available, we aim to recover this for your client.



We Deal Direct with HMRC

We support all aspects of the claim calculations if questions are asked by HMRC at any point after the claim has been submitted. We hold full indemnity insurance.



No Upfront Cost

Your client is invoiced when the claim is complete and not when a survey is handed to you.



In-House Capital Allowance Division Proposition

“We would like to do it better
but we don't have the time,
resources, or expertise.”

How can we help improve your services?

Legislation has changed several times over the last few years, making the subject of capital allowances relating to property the most complex it's ever been. This often results in accountants taking a cautious view, or in many other cases treating the expenditure incorrectly.

With our expertise and resources, we're helping accountants navigate the complexities and ensure robust claims are submitted to HMRC.



Here's our
collation of all the
latest changes

We offer flexible options for branding and communication, allowing us to seamlessly integrate with your firm.

Achieving the maximum benefit requires thorough due diligence and often a physical site inspection by chartered surveyors. This typically involves a 'room by room' survey and valuation of qualifying items. Not only is this time-consuming, but it also requires an entirely different technical discipline to accounting & tax.

Our support alleviates this burden, providing the knowledge and resources to give you and your clients a service that goes above and beyond.

Where do the costs come in?

We've mentioned that your accountancy practice will have no extra costs, so where do the costs come in?

- > We have a 'no claim, no fee' policy, meaning your clients can investigate a claim without financial risk.
- > Where a successful claim is calculated, our fees are typically a small percentage of the claim.
- > In cases where immediate savings through tax refunds are not possible, we carefully evaluate your client's cash flow position and make necessary adjustments to the payment terms.
- > We will share either generated fees with you or provide preferential rates to your clients, depending on your partnership preference.



Take a look at a timeline
of key changes we have
seen over the years...

www.propertycapitalallowance.com



The scope of work we offer includes:

- client instruction
- due diligence
- claim projections
- survey and valuations
- credit control
- seminars
- newsletters
- in-house clinics
- advice line

Identifying and pursuing a potential claim

Which clients could benefit?

Our team is always on hand to support you with this; whether you are certain or not that there is a potential claim, we are happy to run through any scenarios with you.

We have listed to the right some potential trigger points to keep on your radar to help highlight those clients that may need a discussion.

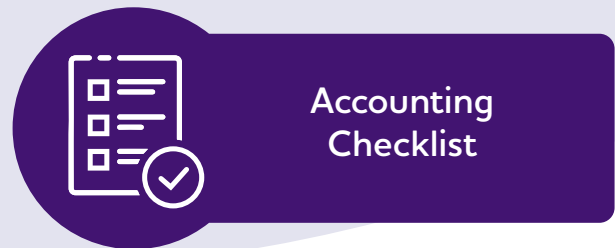
If these triggers connect to any of your clients, then it's advised to contact us to ensure deadlines are considered and managed.

Ideally, it's important that both of us (we as experts and you as the advisor) are satisfied that value can be added before presenting our initial findings to your client. As part of our initial assessment, we will review documents accountants hold as normal practice.

Key triggers:



Here are some useful documents to help...



How do I approach my client?

Our process and approach must help to build and protect your relationship with your clients.

As part of our introduction, your client is made aware that this is a specialist area requiring more than accounting disciplines. We highlight the positives of our involvement and that we are a trusted partner of their accountant.

Once it's confirmed our expertise can add value and a full review is likely to secure capital allowances, the accountants we support decide who updates the client with our initial assessment findings and the next steps in progressing a full review.

Until a client is aware of the full benefit capital allowances can achieve for them and their business, then it may be an unfamiliar subject that they feel uneasy about exploring. Our team is well-versed in explaining the concept to clients and will always be on hand to do this for your firm. If you would prefer our team to manage the process, then as an introduction to us, you could use the points highlighted in the next section, 'How do I introduce my client to CARS?'

Essentially, you have the client relationships and we have the technical expertise, therefore, the following approaches have proven to work well;

You/your practice presents the forecast tax savings and introduces us after.

We then talk the client through our initial findings & next steps.

You/your practice & ourselves jointly present our initial assessment findings.

We then talk the client through the potential tax savings & next steps.

You/your practice introduces us to your client and we present our findings, potential tax savings, and next steps.

How do I introduce my client to CARS?

- > Capital Allowance Review Service (CARS) specialises in the area of Property Embedded Fixtures and Fittings (PEFFs) that qualify for tax relief within a commercial property.
- > Their team has been operating for 20 years, supporting accountants across the UK in enhancing the level of tax relief claimed.
- > Having their specialist support alongside usual accounting routines can result in a claim of around 25% of acquisition costs and 50% for property construction or improvement expenditure.
- > There are no upfront costs with their fees being a % of the claim they secure and purely contingent based on success; therefore, if no savings are found, there is no cost.



"Like many other general practitioners, we thought that we knew all the important stuff about capital allowances...after Paul Roberts had finished with us, we realised there was a whole lot more to be claimed than we first thought!"

Chris Booth | Partner

McKellens Chartered Accountants,
Northwestern England



What packages do we offer?



Full Consultancy

(Entitlement, Claim Calculation, Tax Work & Defence):

Confirming your client can claim capital allowances against their purchase costs by reviewing:

Prior Ownership: To confirm no previous owners have already claimed against the items they intend to claim.

Legals: Review of property legal documents, e.g., Purchase Contract, Section 198 Election, CPSE.1 & others, to ensure legislation is satisfied and your client's ability to claim against their purchase cost is secured.

Activity: Confirming their intended use of the property qualifies for capital allowances.

Accounting & Tax: Illustrate how a possible claim would be applied to your client's tax profile to ensure it is fully understood how a claim would be of benefit to them. Liaise with you (as their accountant) to ensure we do not include items that you may be able to claim via invoices through accounting procedures.

Survey & Valuation: Carry out an inspection of the property to highlight embedded items and value accordingly.

Application: A full report detailing the claim and how the claim would be best applied to their tax position.

Defence: Direct interaction with HMRC in the event HMRC were to ask questions regarding the basis & value of the claim.

The fee is typically a % of the capital allowances we secure.



"I completely trusted their team to liaise directly with our clients and highly recommend their services to anyone looking to make a claim."

Philip Woolfson | Partner
Tuchbands Chartered Accountants,
Southeastern England



"The experience was smooth and the claim was processed quickly and my client was pleased with the results."

Krysia Smith | Owner
ADD Accounting Solutions,
Southeastern England



Survey Only:

A survey of the property to create an inventory of items and values that could potentially qualify for capital allowances.

This is typically a fixed fee determined by the size, complexity, and location of the property.



Invoice Review:

A review of detailed invoices to determine items and values that would qualify for capital allowances.

The nature of fees can vary from one invoice review to another.



Property Legal Pack:

Provide advice for those selling & buying property, prepare the relevant legal documentation, and review aspects of the property relating to property capital allowances.

This is typically a fixed fee.

Our fee structures:

When it comes to discussing fees, we often use the word “typically” because we recognise the importance of reviewing each case on its merit. We understand that every situation is unique, and therefore, we refrain from relying on hard and fast rules. Instead, we prefer to approach each case individually, taking into account various factors such as complexity, time involved, and specific client needs.

This personalised approach allows us to provide fair and tailored fee arrangements that align with the specific circumstances of each case.



“I couldn’t fault anything. They even provided extra support with some questions I had regarding things that weren’t related to the claims we were working on. They went that extra mile to help me wherever they could.”

Faisal Aslam | Director

Countplus Accounting,
Northwestern England



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Chris Roberts
Managing director

“I’ve always carried a sense of pride when managing Capital Allowance Review Service as the reputation we have built over the years is a testament to understanding the importance of doing business properly.

It’s been really important to focus on one of our key strategies of using our expertise to help build and protect relationships.

My task has been made much easier given our team is great, the subject in which we specialise is interesting and I really enjoy working with a network of accountants and property professionals across the UK.

The business has simply grown from a trusted network and we still pride ourselves on the fact we achieved what we have without having a sales team.

It’s therefore crucial we retain those that use Capital Allowance Review Service and therefore it’s imperative we maintain our reputation as experts in our field as well delivering our advice in a client-friendly and informative way.

Our approach to business and solutions to clients & their advisors is fantastic so it would be great to continue building our network of trusted partnerships across the UK.”



Contact us now

See how we can help to support your business.

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www.propertycapitalallowance.com