

CASE STUDY

Property Embedded Capital Allowances



Restaurant

Property acquired in
2009

Total Property Cost
£358,000

Unclaimed PEFFs that
qualified for tax relief
£88,382

Amount of tax saved
£35,352

Whether you would like to learn more about our services or speak to one of our experts about how we can help you, you can find the answers on our website or alternatively call us on Tel: 01782 749842
Web: www.propertycapitalallowance.com

ABOUT OUR CLIENT

This restaurant is owned personally by their own Company. The rent received from the Company occupying the property created a tax liability for the Client.

The combination of tax liability and documents showing the previous owners had not carried out the exercise of highlighting the Property Embedded Fixtures & Features (PEFFs) meant the Client would benefit from our expertise.

Due to the Client's higher rate tax status, this meant the amount of tax that will be saved as a result of the PEFFs highlighted will total £35,352.

PEFF Examples:

- Extractor Fans
- Intruder Alarm
- Non Slip Flooring
- Toilets
- Air Conditioning
- Mirrors
- Boilers