



A&M TAXAND SERVICES

Capital Allowances Services

Recovering Investment Expenditure

Capital Allowances can provide significant tax relief for investors. This can only be accessed by formal claim reporting to support the tax computations. Our team has developed a cradle to grave service, with a phased approach to Capital Allowances claim reporting to ensure robust and fully substantiated claim reporting to HMRC.

Our dedicated Capital Allowances team has extensive experience in providing Capital Allowances advisory services, ensuring the maximum return on investment for our clients.

We support clients with a comprehensive service that includes initial due diligence, detailed claim reporting, accounts reconciliation, HMRC negotiations and disposal due diligence. This gives our clients a single point of contact for Capital Allowances reporting.

We can help clients extract value at any scale, having analysed capital expenditure on developments, refurbishments, fit outs, capital contributions and asset acquisitions between £0.50 million and £1 billion.

Our team also provides annual reporting and Capital Allowances audits including Capital Allowances pool management, annual statements of available allowances and analysis of prior years to identify any additional previously unclaimed allowances.

A&M Taxand's approach to Capital Allowances Services

At A&M, we use our skills and experience to unlock valuable cashflow through identifying and claiming capital allowances from our clients' capital expenditure. Our services include:



Transaction Advice

Establishing entitlement to claim, with forecasting of potential allowances to assess the likely benefit. Maximising values under CAA 198 elections and identifying overage claims.

We also advise on disposals, ensuring allowances are protected or value extracted through sale of allowances.



Capital Allowances Audits

A&M's Capital Allowances team can carry out prior year reviews of existing assets and portfolios to identify and extract unclaimed allowances.



Claim Reporting and Agreement

We follow a phased and detailed claim reporting process to prepare fully disclosed and substantiated claims. Our claims are reconciled to both project cost information and the fixed asset ledgers.

This is backed by significant experience of HMRC negotiations to agree the claims.

In addition to the services A&M's Capital Allowances team can provide from the U.K., we are complemented by the Global Taxand Network, the world's largest independent tax organisation, which provides high quality, integrated tax advice worldwide.

How do these services benefit you?

- **Significant recovery of capital cost** achieved through claiming allowances. Depending on the project type and expenditure incurred, A&M can help you recover up to 19% of the expenditure incurred.
- **Supporting your existing tax compliance process** with detailed and robust Capital Allowances reporting.
- **Annual reviews of fixed asset ledgers** will ensure all allowances are identified and claimed, maximising the potential saving available.
- **A tangible added value service** where A&M's professional fees are directly linked to the allowances identified on your behalf.
- **A detailed translation of project costs into tax benefits** achieved by our dual qualified team working alongside your tax team and project teams to obtain and analyse all of the required information.

How we have helped our clients



Property Investment Company

Background

Our client is an active property investor with a significant UK mixed property portfolio. Property acquisitions, disposals, refurbishments, developments and capital contributions to tenant fit-outs occur on an annual basis.

Result

A&M has ensured that the client maximises its entitlement to claim, managing claim reporting and pooling. On average we are recovering 10% of the client's capital invested.



Global Investment Bank

Background

The client occupies a large UK property portfolio, comprising offices and data centres. The client offices provide trading floors, general office areas and private banking facilities.

Result

The A&M team has helped the client to recover over 15% of the capital cost invested in project works to the portfolio.



London Family Owned Hotel

Background

Our client owns and operates an independent London hotel. The client has carried out significant refurbishment works to the hotel.

Result

Following our phased approach, the A&M team identified and secured a 15% capital cost recovery for the client.

For more information, please contact:



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About Alvarez & Marsal Taxand

Alvarez & Marsal Taxand, an affiliate of Alvarez & Marsal (A&M), a leading global professional services firm, is an independent tax group made up of experienced tax professionals dedicated to providing customized tax advice to clients and investors across a broad range of industries. Its professionals extend A&M's commitment to offering clients a choice in advisors who are free from audit-based conflicts of interest, and bring an unyielding commitment to delivering responsive client service. A&M Taxand has offices in major metropolitan markets throughout the U.S., and serves the U.K. from its base in London.

Alvarez & Marsal Taxand is a founder of Taxand, the world's largest independent tax organization, which provides high quality, integrated tax advice worldwide. Taxand professionals, including almost 550 partners and more than 2,500 advisors in 50 countries, grasp both the fine points of tax and the broader strategic implications, helping you mitigate risk, manage your tax burden and drive the performance of your business.

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