

# EMBEDDED CAPITAL ALLOWANCES FOR COMMERCIAL PROPERTY OWNERS

Embedded Capital Allowances are a form of tax relief for capital expenditure held within commercial properties. For commercial property owners and investors, these allowances likely hold thousands of pounds in unclaimed tax relief.

Whilst most 'everyday' purchases (such as computers, carpets, desks etc) would typically have been claimed, the more complex and significant items are normally not identified by Accountants because they don't have the required information or specialist knowledge to value the items and undertake these claims.

## Do you qualify for an Embedded Capital Allowance claim?

- ✓ You own a commercial property.
- ✓ You pay tax in the UK.
- ✓ The property is not held in a pension fund.

With 7,500+ claims completed, HMA Tax is trusted by thousands of commercial property owners, Accountants and Solicitors across the UK. Our service is guaranteed to be fully HMRC compliant, meaning our clients are receiving the maximum tax relief available.

Our dedicated team of Claims Specialists work directly with you and your clients to ensure that the Capital Allowances are identified, valued and claimed in a worry-free, timely and maximised manner.

**HMATAX**  
COMMERCIAL PROPERTY TAX SPECIALISTS

LONDON  
SINGAPORE

BIRMINGHAM  
MELBOURNE

GLASGOW  
DUBAI

# A Care Home was purchased for £4m in 2020, we completed a claim that uncovered over £1.3m of previously unclaimed Capital Allowances.



## The Client

A property investor based in the Bristol acquired a three-story Care Home located in Bristol for £4m. The building was equipped with an elevator, commercial kitchens, fire alarms, lifts and fire doors.



## Results

Purchase Price	Annual Rent Income
<b>£4,000,000</b>	<b>£400,000</b>
Allowances Identified	Profit After Expenses
<b>£1,367,135</b>	<b>£350,000</b>
<small>34% of Purchase Price</small>	
Tax Relief	5 Year Tax Saving
<b>£259,755</b>	<b>£228,218</b>
<small>at 19% Tax Rate</small>	



CARE HOME IN  
BRISTOL

PURCHASED FOR £4M  
**£1,367,135**  
ALLOWANCES IDENTIFIED

**A Capital Allowance claim can be completed in just 4-weeks from engagement.**  
We are the UK’s leading Capital Allowance specialists having identified over £450m of previously unclaimed Capital Allowances and our fees are only charged when a claim has been accepted by HMRC.



NURSERY IN THE  
MIDLANDS

PURCHASED FOR £650,000  
**£169,100**  
ALLOWANCES IDENTIFIED



OFFICE IN  
LONDON

PURCHASED FOR £8.1M  
**£1,521,000**  
ALLOWANCES IDENTIFIED



HOTEL IN  
MANCHESTER

PURCHASED FOR £5M  
**£1,810,000**  
ALLOWANCES IDENTIFIED



HERITAGE PUB IN  
BIRMINGHAM

PURCHASED FOR £1.5M  
**£480,000**  
ALLOWANCES IDENTIFIED