



Enhanced Capital Allowance - Explained

What is the Enhanced Capital Allowance (E.C.A) Scheme?

- > Set up by the Government to encourage business to purchase energy efficient products
- > Products have to meet various requirements on energy efficiency, performance and capacity to qualify

Benefits:

- > If you buy a product listed on the E.C.A scheme you can claim tax back
- > The amount you claim back equates to 10.4% of the products purchase price

How to see if the product is on the E.C.A scheme?

1. Connect to www.eca.gov.uk
 - > Follow the link: Energy > The Energy Technology Product List
Look for: Refrigeration > Commercial Service cabinets
 - > Find your product model reference within the list

Product detail	
PUBLISHED BY THE CARBON TRUST	
PUBLISHED BY DECC	
<div style="display: flex; justify-content: space-around;"> Manufacturers Product details </div>	
Product name	Foster EcoPro Solid Door
Model number	EP700H
Date added	01 Jul 2012
Date removed	n/a
Product tested	No
Product features	
Name	Value
Temperature Class	M1
Net internal volume (Litres)	480
Gross internal volume (Litres)	586
Energy Efficiency Index (kWh/48 hrs/m3)	6.7

What does it mean?

L1= Freezer
M1= Refrigerator

Calculated usable space in the cabinet

Manufacturers gross Volume

Nett usable volume X energy used expressed in Kilowatt Hours per Cubic Metre



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How to claim your allowance:



← If this logo is next to a Foster product it means it is on the Energy Technology List

- > By buying an ECA approved product, over 4 years you can reduce the tax payable on your company's profits by **10.4%** of the product's value
- > Claim back when you fill in your annual HM Revenue & Customs CT600 Company Tax return form



HM Revenue & Customs

Company Tax Return form
CT600 (2008) Version 2

for accounting periods ending on or after 1 July 1999

Your company tax return

Fill in

Qualifying expenditure

118 Machinery and plant on which first year allowance is claimed	118 £	<input type="text"/>
174 Designated environmentally friendly machinery and plant	174 £	<input type="text"/>
120 Machinery and plant on long-life assets and integral features	120 £	<input type="text"/>
121 Other machinery and plant	121 £	<input type="text"/>

- > Fill in box 118 & enclose a copy of the purchase invoice
Claims may include additional direct costs such as the transportation and installation of equipment, and professional fees (to be discussed with your tax advisor or HMRC in advance)



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