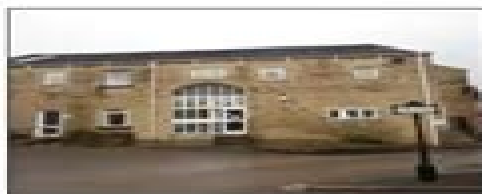


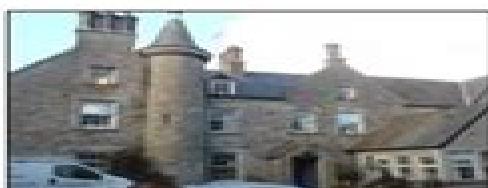
Capital Allowances Claims – Case Studies

The following are examples of some the capital allowances work undertaken by Curtis Plumstone Associates. Capital Allowances Specialists can maximise tax relief in respect of commercial property expenditure on second hand purchases, new-builds and re-developments.

Case Study 1 – Care / Nursing Homes



This nursing home, located in West Yorkshire, is owned by a limited company. We were contacted by the company's accountant and were awarded the contract based on our experience in capital allowances claims on nursing and care homes as well as our competitive pricing. The end result was the identification of £365k of previously unclaimed capital allowances. At a corporation tax rate of 20% this produces an overall potential tax benefit of circa £73k.



One of the Directors of the company which owns the nursing home above also owns a care home in Cumbria as part of a partnership. This was a slightly more complex claim as there was evidence that a previous owner had claimed capital allowances. However this did not preclude a claim but did restrict it to an extent. Despite this capital allowances were able to be claimed of £212k and with the partners being subject to tax at 40% this produces a tax saving over time of circa £85k.

"Not all claims are straight forward and it is therefore important to engage a capital allowances claims company which knows how to correctly interpret the complexities of the legislation and maximise the tax benefits"

Case Study 2 - Hotel



This beautiful Cotswolds Hotel was originally an 18th Century Coaching Inn and retains a lot of the character from this period. We were delighted to be awarded the capital allowances claims contract after speaking at length with the owner's accountant. The end result was the identification of circa £337k in previously unidentified capital allowances which for the owners, on a 40% tax rate, means an overall tax benefit of circa £134k.

"We are often asked the same questions by accountants who believe there are drawbacks to making a capital allowances claim but these are normally due to misconceptions which endure within the accounting profession"

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Xiang Xie



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targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects

Current Law Index ,2006 Introduction to Information Systems R. Kelly Rainer,Brad Prince,2023-09-20 Introduction to Information Systems 10th Edition teaches undergraduate business majors how to use information technology to master their current or future jobs Students will see how global businesses use technology and information systems to increase their profitability gain market share develop and improve their customer relations and manage daily operations This course demonstrates that IT is the backbone of any business whether a student is majoring in accounting finance marketing human resources production operations management or MIS In short students will learn how information systems provide the foundation for all modern organizations whether they are public sector private sector for profit or not for profit

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Intellectual Capital Accounting Indra Abeysekera,2007-12-20 This book examines and explains the intellectual capital reporting practices with a human capital focus of firms located in the developing nation of Sri Lanka meticulously outlining an extensive literature review in this emerging field of debate

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