

CAPITAL ALLOWANCES

# CLAIMING TAX RELIEF FOR CHILD CARE FACILITY OWNERS

We identify, value and claim Capital Allowances to generate tax relief for Child Care facility owners.

Capital Allowances can be claimed for certain qualifying items in Child Care facilities, that were either installed by the owner or inherited by the owner when the property was purchased.



On average for child care properties, **Capital Allowances can account for 40% of the property purchase price**. If you purchased the property or undertook alterations, extensions or refurbishments within the last two years, then relief and rebates could be immediately available and significantly higher.



## The Client

A investment fund bought an additional nursery in Manchester, worth £1.5m. The property had an outdoor playground, kitchen and dining area, and infrastructure that was designed to keep children safe with ample parking for parents and carers.



## Results

Purchase Price  
**£1,500,000**

Instant Tax Relief  
**£61,600**

Allowances Identified  
**£800,000**  
40% of Purchase Price

Total Tax Saving  
**£160,000**