



ECA—Enhanced Capital Allowances.

Visit www.eca.gov.uk for more details

Claiming your unit back through the ECA.

The Enhanced Capital Allowance (ECA) scheme is a key part of the Government's programme to manage climate change, and is designed to encourage businesses to invest in energy-saving equipment. The scheme provides a tax incentive to businesses that invest in equipment that meets published energy-saving criteria.

What does it involve?

The Energy Technology List (ETL) details the criteria for each type of technology, and lists those products in each category that meet them. It is managed by the Carbon Trust, on behalf of the Government, and focuses on two parts; the Energy Technological Criteria List (ETCL) and the Energy Technological Product List (ETPL)

Key features

Open to all businesses that pay UK corporation or income tax, regardless of size, sector or location.

1. Provides 100% first-year capital allowances on investments in energy-saving equipment against taxable profits of the period of investment.
2. All the products listed on the ETPL must meet the energy-saving criteria, published in the ETCL.
3. Only spending on new and unused energy-saving equipment can qualify for ECAs.

Capital allowances are available for spending "on the provision of" plant and machinery. This can include certain costs arising as a direct result of the installation of qualifying plant and machinery such as; transport of the equipment to the site, and some direct installation costs. Please refer to the Claiming an ECA section for more information.

Please note that in some cases you can claim the whole total invoice value.

Please visit www.eca.gov.uk for more details and values claimable against your air conditioning unit.