

Enhanced Capital Allowances – Water Technology List

Investment in Primayer technology relieved for tax purposes

Technical Note IXD-614-TN

The Enhanced Capital Allowance (ECA) scheme enables businesses to claim 100% first year capital allowances on investments in technologies that encourage sustainable water use. Primayer customers are able to write off the whole cost of their investment against taxable profits in the period of investment.

Features of the ECA scheme

- All businesses are able to claim ECA's regardless of size, industrial or commercial sector or location.
- ECA's permit the full cost of investment in specified technologies to be relieved for tax purposes against taxable income of the period of the investment.
- The qualifying technologies have to meet defined water saving criteria. They are published in a List and reviewed on an annual basis.
- Only investments in new and unused plant and machinery can qualify.

For more information go to the website at:
www.eca-water.gov.uk

How to claim

Claims for ECA's are made in the same way as other capital allowances on the Corporation Tax Return for companies and the Income Tax Return for individuals and partnerships. For HM Revenue and Customs guidance on the ECA scheme go to:
www.gov.uk/manuals/camanual/CA23135.htm



Water Technology List

Tax allowance claims can be made for these Primayer products which are included on the Water Technology List;

- **Enigma**
- **Eureka 2R**
- **Eureka-Digital**
- **Leak Sizer**
- **Phocus2**
- **Phocus.sms**
- **PrimeLog**
- **Socrates**
- **XiLog**
- **XiLog.wmr**



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