

**WHAT IS THE ECA SCHEME?**

The Enhanced Capital Allowance (ECA) scheme is part of the Government's programme to manage climate change.

The ECA Scheme for Energy Saving Technologies was introduced in 2001 and encourages businesses to invest in energy-saving plant or machinery specified on the Energy Technology List (ETL) which is managed by the Carbon Trust on behalf of the Government.

SO, IT HELPS YOUR BUSINESSES TO **INVEST** AND **SAVE ENERGY**.

IT'S A **TAXABLE BENEFIT**, IT'S FOR **ENERGY SAVING**, IT'S **COST EFFECTIVE**.

**HOW THE SCHEME WORKS**

The Energy Technology List (ETL) details the criteria for each type of technology and lists those products in each category that meet them. Investment in refrigeration, cooling and heating equipment can qualify for Enhanced Capital Allowances if the products meet certain eligibility and performance standards.

The Green Cooling design team can use their range of ECA qualifying products and systems for the majority of projects.

For further information speak to one of our application team who will be able to advise with regard to potential savings and cost benefits of an energy efficient qualifying installation.

**THE BENEFITS**

The ECA Scheme is open to all companies that pay UK corporation or income tax, and is a straightforward way for a business to improve its cash flow through accelerated tax relief.

The ECA scheme allows businesses to write off the whole cost of the equipment against taxable profits in the year of purchase. This provides an incentive to invest in energy-saving refrigeration, cooling and heating equipment by achieving highly attractive capital cost savings in year one.

By their nature, all technologies qualifying for an ECA are verified as being highly energy efficient and therefore automatically lead to significant long-term financial benefits to your business in addition to the tax rebate.

Only spending on new energy-saving equipment can qualify for Enhanced Capital Allowances, which is 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.

**THE PROCESS**

It's quite simple, following a site survey and outline design, our team will identify energy-saving measures and improvements and match with an ECA compliant technology.

Once agreed we would install the qualifying technologies and the ECA's are claimed in the same way as other capital allowances on the Corporation Tax Return for companies and the Income Tax Return for individuals and partnerships. Neither the product nor the installation needs to be provided with documentation to prove qualification for the Enhanced Capital Allowance provided the item is on the relevant Energy Technology Product List on the ECA website.

A word cloud graphic with various terms related to green cooling and ECA benefits. The words are arranged in a circular pattern and include:

- GENERATION - FRIENDLY REFRIGERATION
- INCREASED EFFICIENCY
- HIGHER COP THAN HFC
- VALUE
- SAVING THE NATURE
- LOWER INVESTMENT
- BREEAM
- GREEN WAVE CO2
- SUSTAINABLE LIFETIME ECONOMY
- SOLUTIONS
- REDUCED COSTS
- OPTIMAL PERFORMANCE AND RELIABILITY
- NO "GWP" TAXES
- REDUCED CO2 EMISSION
- SUSTAINABLE
- SOLUTIONS
- SYSTEM EFFICIENCY
- REDUCED COSTS
- OZONE FRIENDLY
- HIGH ENERGY EFFICIENCY
- GOOD HEAT TRANSFER
- REDUCED COSTS
- OZONE FRIENDLY
- GREEN WAVE R290
- SAVING THE NATURE
- LOWER INVESTMENT
- SUSTAINABLE
- NO "GWP" TAXES
- SYSTEM EFFICIENCY
- LIFETIME ECONOMY
- PART REPLACEMENT EASE
- VALUE
- BREEAM
- CAPITAL COST REDUCTION
- NATURAL REFRIGERANT
- REFRIGERANT CO2
- LOWER INVESTMENT
- CHEAPER TECHNICAL MAINTENANCE