

Specialists in the Recovery of Overpaid Taxes for the Golf Course and Sports Centre Sector

Discover how  
your Golf Course  
or Sports Centre  
hold the keys to  
unlocking  
£1000's in  
overpaid taxes.



**Many property owners still fail to realise the true value of their assets.**

Capital Allowances are amongst the most valuable and least exploited methods of reducing property owners' income tax or corporation tax liabilities. To understand the principle in its simplest form, imagine if a giant picks up the building and takes the roof off and shakes all of the contents out, what's left in the building can be claimed for.

**Up to 90% of owners of Commercial properties who do qualify for a Capital Allowance claim have not done so.**

Capital Allowances are a tax payers right! It is not an avoidance strategy.

If you can answer **YES** to the following, you may well qualify for a refund of tax or future tax relief;

- 1** The acquisition of the commercial property / long lease must have taken place within the last 15 years.
- 2** Acquisition costs and / or subsequent extensions and refurbishments exceed £300,000
- 3** The freehold property is owned by the client personally or a trading company.
- 4** The owner has paid tax on trading profits or rental income during the last 2 year – to get a retrospective refund.

**If “YES” then you Need a FREE Capital Allowance Survey**

Call Now 01246 293011

## How Much is a Potential Claim Worth?

The amount of tax benefit you can expect to achieve will vary dependent on the total acquisition cost of your building together with any subsequent improvements you might have made. The other consideration which has a bearing on the total identified tax pool will be the rate of tax you pay.

Each case is unique, however, we have provided a table below which serves as a rough guide as to the benefit you can expect to achieve through making your Capital Allowance claim dependent on the amount of tax you are paying.

Call Now to Discuss  
your potential claim  
**T: 01246 293011**

alternatively,  
email: [sales@salmon-business.com](mailto:sales@salmon-business.com)

## So why use Salmon Business Group?

This is a specialist subject with substantial potential to obtain these highly valuable allowances. We work along side your accountant to claim the items not already claimed.

### Capital Allowances arise from capital expenditure on:

- Purchase of an existing or newly built property
- Construction of a new property
- Building alterations, extensions and refurbishments to a property

### The result of a Capital Allowance claim will allow you to invest back into the business

- Improvements and Renovations to Club House
- New Irrigation Systems
- Improvements to Fairways and Greens
- New IT Equipment and Booking Systems
- New Telephone Systems

We will quickly identify the validity of a claim without obligation. If a claim does not proceed there will be no fee. Our process allows claims to be made without having purchase invoices for the qualifying items. We carry out a comprehensive survey listing all the qualifying items. This allows you the customer to receive tax refunds and relief against future profits.

Capital Allowance pool can be locked in until it is drawn down when you need it.

**The Claim pool will be reduced in 2012 so best to act now to receive full benefit.**

## Benefits for Tax Payers

		Personal Rate Tax Payer Brackets			Company Rate Tax Payer Brackets	
Original Acquisition Cost	Capital Allowance Pool up to 30% of Freehold Value	<b>Basic Rate Personal Tax 20%</b>	<b>Higher Rate Personal Tax 40%</b>	<b>Additional Rate Personal Tax 50%</b>	<b>Corporation Tax 21%</b>	<b>Corporation Tax 28%</b>
£300,000.00	£90,000.00	£18,000.00	£36,000.00	£45,000.00	£18,900.00	£25,200.00
£400,000.00	£120,000.00	£24,000.00	£48,000.00	£60,000.00	£25,200.00	£33,600.00
£500,000.00	£150,000.00	£30,000.00	£60,000.00	£75,000.00	£31,500.00	£42,000.00
£600,000.00	£180,000.00	£36,000.00	£72,000.00	£90,000.00	£37,800.00	£50,400.00
£700,000.00	£210,000.00	£42,000.00	£84,000.00	£105,000.00	£44,100.00	£58,800.00
£800,000.00	£240,000.00	£48,000.00	£96,000.00	£120,000.00	£50,400.00	£67,200.00
£900,000.00	£270,000.00	£54,000.00	£108,000.00	£135,000.00	£56,700.00	£75,600.00
£1,000,000.00	£300,000.00	£60,000.00	£120,000.00	£150,000.00	£63,000.00	£84,000.00

## Contact Us

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