



ACCREDITED  
SUPPLIER

# Carbon Trust

## Enhanced Capital Allowance

## Green Business Fund Guidelines

[www.glassguard.co.uk](http://www.glassguard.co.uk)

T: +44 (0) 1842 763 752 • E: [sales@glassguard.co.uk](mailto:sales@glassguard.co.uk)



## Contents

GlassGuard® Lighting Solutions .....	3
Overview .....	3
Enhanced Capital Allowance .....	4
Green Business Fund .....	4
Frequently Asked Questions .....	6
Resources .....	8

[www.glassguard.co.uk](http://www.glassguard.co.uk)

T: +44 (0) 1842 763 752 • E: [sales@glassguard.co.uk](mailto:sales@glassguard.co.uk)



## GlassGuard® Lighting Solutions

GlassGuard® Lighting Solutions provides high-quality Philips powered lighting to industry. Our mission is to exceed the expectations of our customers.

This is achieved by listening to and understanding the needs of our customers and converting these needs into affordable, energy efficient, low maintenance quality lighting that improves safety and productivity.

### Overview

The UK government provides two schemes that benefit UK businesses whom purchase energy-efficient equipment.

The two schemes are the Energy Technology List, Enhanced Capital Allowance scheme and the Green Business Fund both of which are promoted by the Carbon Trust.

Each scheme requires energy efficient equipment suppliers and businesses to work together to identify energy-saving opportunities. Once this has been done they will work together to meet the requirements of each scheme to ensure that it is submitted correctly and that the contributions (tax rebates and capital contribution) can be issued.

Full details of the scheme requirements can be found in the 'Resources' section of this guide.

To facilitate the two schemes GlassGuard® Lighting Advisors are on hand to help you choose the best lighting solution for your business and guide you through the application process quickly and effectively.

[www.glassguard.co.uk](http://www.glassguard.co.uk)

T: +44 (0) 1842 763 752 • E: [sales@glassguard.co.uk](mailto:sales@glassguard.co.uk)

Partnership with



## Enhanced Capital Allowance

This scheme allows businesses of any size to benefit from a tax rebate on the purchase and installation costs of energy efficient equipment, in this instance \*lighting.

An example of this is as follows.

- £23,333 purchase of energy efficient lighting (equates to £5,000 contribution)
- £10,000 installation costs
- Total cost = £33,333

On the basis of a Corporation Tax rate of 20% a business purchasing the above would benefit from 100% rebate of the 20% tax equating to £6,666.

\*Due to the volume of lighting suppliers in the UK the 'lighting supplier' drop-down list does not feature details of any lighting company.

## Green Business Fund

This support is available for a limited period on a first come, first served basis, for SME's in England, Scotland and Wales

This scheme allows qualifying small, medium enterprises (SME's)

- no more than 250 employees
- annual turnover no greater than £25.9 million; or annual balance sheet assets no greater than £12.9 million
- that not more than 25% of your shares or voting rights are owned by an entity or person which does not meet at least two of these criteria)

to benefit from a Capital Contribution on the purchase and installation costs of energy efficient equipment.

Using the same example above a contribution of up to 15% of the total costs, capped at £5,000 can be applied for.

The minimum capital contribution payable is £750, therefore a total qualifying expenditure of £5,000 would be required.

[www.glassguard.co.uk](http://www.glassguard.co.uk)

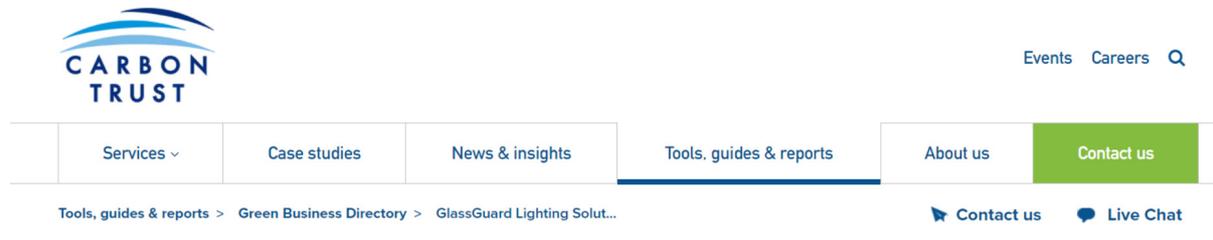
T: +44 (0) 1842 763 752 • E: [sales@glassguard.co.uk](mailto:sales@glassguard.co.uk)

Partnership with



In contrast to the Enhanced Capital Allowance scheme accredited suppliers have their own presence on the Green Business Fund website.

<https://www.carbontrust.com/resources/green-business-directory/glassguard-lighting-solutions/>



## GlassGuard Lighting Solutions

### About the Company

GlassGuard® Lighting Solutions provides high-quality Philips powered lighting to industry. Our mission is to exceed the expectations of our customers.

This is achieved by listening to and understanding the needs of our customers and converting these needs into affordable, energy efficient, low maintenance quality lighting that improves productivity.

**Accredited technology groups:** Lighting



Lighting Solutions

**Phone:** 01842 763 752

**Contact name:** Customer Liaison

**Company Website**

**Email:** [sales@glassguard.co.uk](mailto:sales@glassguard.co.uk)

[Click here for location on map](#)

[www.glassguard.co.uk](http://www.glassguard.co.uk)

T: +44 (0) 1842 763 752 • E: [sales@glassguard.co.uk](mailto:sales@glassguard.co.uk)



## Frequently Asked Questions

### Question 1

If I am a qualifying SME can I benefit from both the Enhanced Capital Allowance and Green Business Fund Schemes?

### Answer 1

Yes, therefore on a total lighting product and installation cost of £33,333 you would receive total contributions of £11,666 or 35% £6,666 in a tax rebate and £5,000 in a capital contribution.

### Question 2

How are the payments made?

### Answer 2

The Enhanced Capital Allowance payment is a rebate on your tax, so using the example above any Corporation Tax due by your business would be reduced by £6,666.

The Green Business Fund is a contribution and paid immediately and directly after a successful application and installation.

**Important to note**, applying for a Green Business Fund capital contribution requires a successful submission of the products you intend to use and their associated installation costs prior to actual installation. It is not retrospective.

The Enhanced Capital Allowance scheme is retrospective and on successful submission (qualifying products and supporting documentation) you will receive a tax rebate for the works carried out in the last tax year.

### Question 3

How many times can I apply for each scheme?

### Answer 3

With the Green Business Fund you can make multiple applications, however the maximum contribution payable to one company is still £5,000. If you have multiple sites this is still considered as one company with a maximum allowance of £5,000.

[www.glassguard.co.uk](http://www.glassguard.co.uk)

T: +44 (0) 1842 763 752 • E: [sales@glassguard.co.uk](mailto:sales@glassguard.co.uk)



With regards the Enhanced Capital Allowance Scheme there is no limit to the amount of applications you can make.

You could be a multi-site business with multiple installations in each site and apply for the tax rebate.

In both instances, what is important is that applications meet each scheme's criteria and have the required documentation.

#### **Question 4**

If our business carries out the installation works 'in-house' can we still benefit from corporation tax relief and capital contributions?

#### **Answer 4**

The answer is yes. Your Financial Director or accountant will submit the costs incurred, materials plus the cost of your own labour as a 'Capital Cost'. The difference between the two schemes is that the Green Business Fund requires this information prior to the works taking place.

With Enhanced Capital Allowance the costs are submitted at the end of the tax year in which the works were carried out.

#### **Question 5**

When submitting the name of the supplier is this the name of the luminaire supplier or is it the wholesaler or contractor I purchased from?

#### **Answer 5**

The invoice details required are from whom you have purchased the luminaires and installation from.

With regards supporting documents from the luminaire supplier in the instance of the Green Business Fund these will have been made available during the online application.

When applying for Enhanced Capital Allowance the luminaire manufacturer must supply product data sheets along with an ECA Certificate of Compliance. These are then forwarded by your business to the HMRC along with the relevant invoices for materials and installation.

## Resources

Below are links to further information. Use the Ctrl & shift keys to open the hyperlinks.

### Enhanced Capital Allowance

[https://www.gov.uk/government/publications/energy-technology-list-etl-information-for-purchasers?SUB\\_TECH\\_ID=43](https://www.gov.uk/government/publications/energy-technology-list-etl-information-for-purchasers?SUB_TECH_ID=43)

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/385397/Key Information for Purchasers factsheet 4 .pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/385397/Key_Information_for_Purchasers_factsheet_4_.pdf)

<https://www.carbontrust.com/about-us/contact-us>

Tel: 020 3944 0806

### Green Business Fund

<https://www.carbontrust.com/client-services/programmes/green-business-fund/#finance>

Tel: 020 3944 0002

### HMRC

<https://www.gov.uk/capital-allowances/how-to-claim>

Tel: 0300 200 3410

For a comprehensive list of GlassGuard® Lighting Solutions eligible products please click on the link below.

[www.glassguard.co.uk](http://www.glassguard.co.uk)

T: +44 (0) 1842 763 752 • E: [sales@glassguard.co.uk](mailto:sales@glassguard.co.uk)

