

## Information Sheet: Enhanced Capital Allowances (ECA)

### The aim

To encourage businesses to invest more in sustainable technologies, through the provision of a financial incentive.

### The scheme

Products and technologies that encourage sustainable water use are specified on a Water Technology list and all qualify for an ECA. The products and technologies deliver long term financial benefits through being water efficient in addition to the enhanced tax relief.

Tax relief on the qualifying investments is given within one year, delivering a boost to cash flow and shortening the payback period for returns on investment (assuming that there are sufficient profits for the ECA to be written off against).

### Qualifying products and technologies

- meters and monitoring equipment
- flow controllers
- leakage detection equipment
- low flush toilets
- efficient taps

Water technology criteria are reviewed annually and water technology products are reviewed monthly. Details can be found at [www.eca-water.gov.uk](http://www.eca-water.gov.uk).

### Extent of ECA

- the price paid for the new product
- costs directly associated with the installation of the kit

Claims can only be made for products that appear on the water Technology list at the time of investment.

### Here to help

We can advise businesses upon technologies that would benefit them, design schemes to introduce these technologies and install the items found on the water technology lists.

*...providing solutions*

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