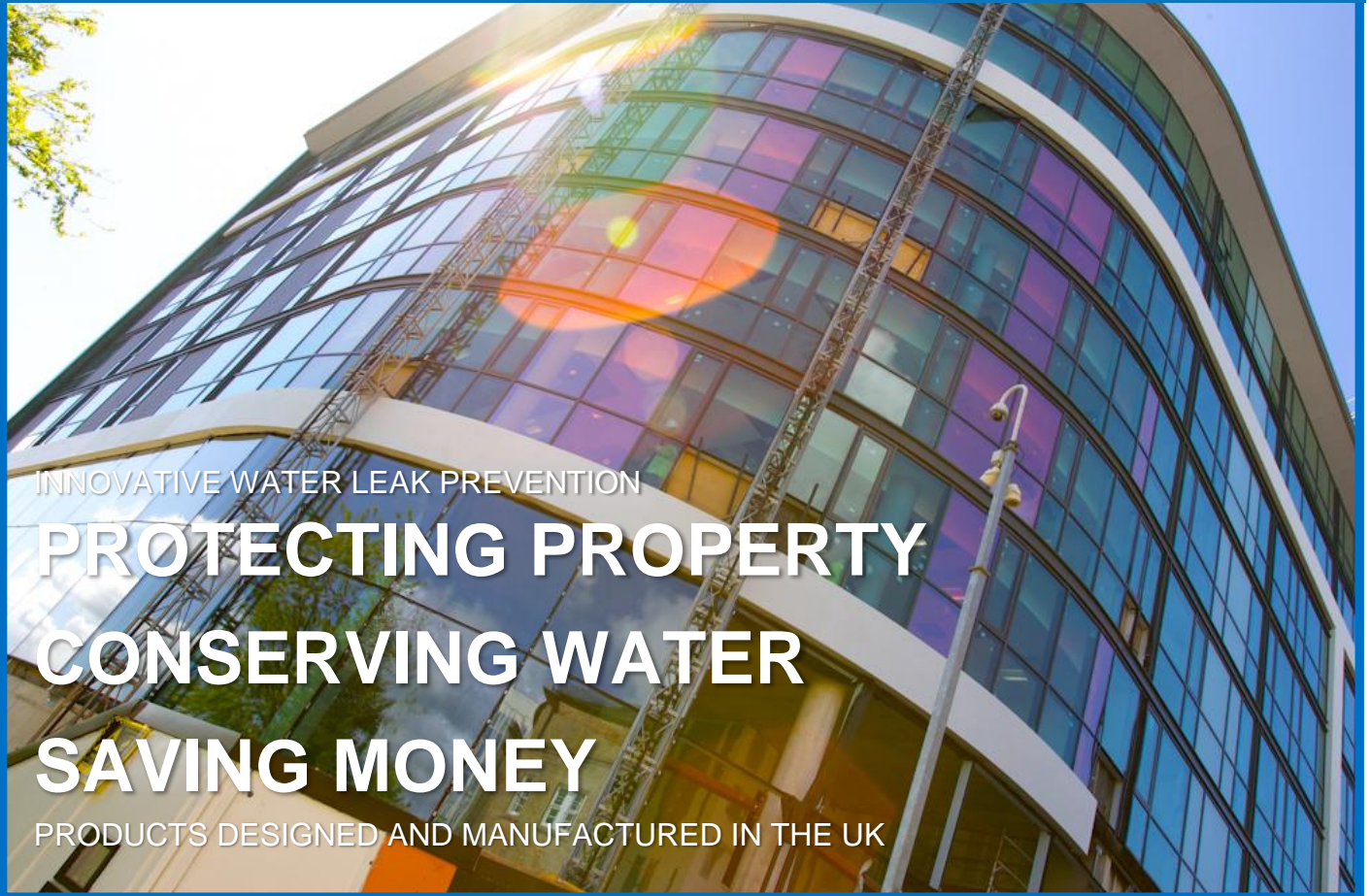


Waterguard.



INNOVATIVE WATER LEAK PREVENTION

PROTECTING PROPERTY

CONSERVING WATER

SAVING MONEY

PRODUCTS DESIGNED AND MANUFACTURED IN THE UK

The **Waterguard** guide to the Enhanced Capital Allowance scheme for water efficient technologies

Waterguard.



What is the ECA water scheme?

The ECA water scheme encourages businesses to invest in technologies that save water and improve water quality.

The scheme lets your business claim 100% first-year allowances, for example, tax relief, on investments in certain technologies and products.

Claiming an ECA means you can write off, for example, deduct, the whole cost of buying a qualifying water-efficient technology against your taxable profits in the year you bought it. For more information, see the section below on how to claim an ECA for water efficient products.

Only new plant and machinery are eligible for an ECA, used or second-hand plant and machinery do not qualify. Eligible equipment is found in the WTL. The criteria may be reviewed annually to keep pace with technological progress. See the section below on technologies covered by the ECA water scheme.

What are the benefits of the scheme to my business?

Claiming ECAs for buying water efficient equipment will enable your business to reduce investment costs and its environmental impact. Benefits include the first year tax relief. This will reduce the time it takes to pay back your investment.

Your water bills will also be reduced long-term by installing water-saving equipment.

Organisations which are not eligible for tax relief (including capital allowances) such as local authorities, schools and non-profit organisations, can still use the WTL as a source of information on equipment that may save water and reduce water costs.



Waterguard.



Waterguard technologies covered by the ECA water scheme

ECAs are available on products and technologies that meet the specified criteria within the ECA scheme and are included on the WTL at the time of purchase.

Please note that ECAs are not available on the cost of plant and machinery for use within a property used as a dwelling that you lease out in the UK or overseas. However, items bought for use within common parts may qualify.

The following technology areas are included on the WTL:

Find out more about ECAs and the WTL

The ECA water scheme is managed by the Defra and HM Revenue & Customs, (HMRC) in partnership with AEA Technology, who manages the scheme on behalf of Defra.

For businesses with queries regarding the ECA scheme or the WTL, please visit www.eca-water.gov.uk, or contact the Envirowise Advice Line on **0800 585 794**.

For detailed advice, you must contact your tax office.

<u>PRODUCT NAME</u>	Series 7	Waterguard Home	Waterguard Puddle
<u>REF</u>	5183	5221	6158
<u>MODEL NO</u>	WGS7	WGH	WGP1
<u>DATE ADDED</u>	1 st June 2012	1 st July 2012	1 st June 2014
<u>MANUFACTURER</u>	Waterguard Services Limited Tel:01226 447151		
<u>TECHNOLOGY</u>	Leakage Detection Equipment		
<u>SUB-TECHNOLOGY</u>	Remote Meter Reading and Leak Warning Devices		