



# Breezair evaporative cooling now listed in the ETL

## What is the Energy Technology List?

The ETL (or Energy Technology Product List, ETPL) is a government-managed list of energy-efficient plant and machinery, such as boilers, electric motors, air conditioning and refrigeration systems that qualify for full tax relief. For a product to be on the ETL it must meet specific energy-saving or energy-efficient criteria. It is part of the Enhanced Capital Allowance (ECA) tax scheme for businesses. The Department for Business, Energy and Industrial Strategy (BEIS) annually reviews the technologies and products that qualify for inclusion. The ETL is managed on behalf of BEIS by the Carbon Trust\*.



## ETL, Breezair and Evaporative cooling

On 22 November 2017, the Chancellor announced a number of changes to the technologies supported under the ETL and those changes have now been published as The Capital Allowances (Energy-saving Plant and Machinery) Order 2018 No. 268. The Order came into force on 22 March 2018.

The changes include the addition of new sub-technology, Evaporative Air Coolers\*.

On 15th August 2018, Seeley International became the first evaporative cooling manufacturer to have product listed in this new category. All Breezair evaporative cooling models are now eligible for enhanced capital allowance.

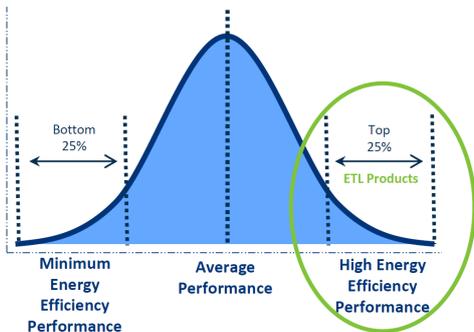
## What does it mean to qualify for the ETL?

The energy saving criteria are set to ensure eligible products represent a significant improvement in energy performance over current standard products.

The ETL seeks to incentivise the use of energy efficient products. In so doing, the ETL aspires to encourage manufacturers to design more products that qualify as highly energy efficient equipment.

By purchasing equipment listed on the ETL you could:

- ▲ Write off the cost of your purchase against your taxable profits.
- ▲ Deliver resource, energy & financial savings for your business.
- ▲ Own an energy-saving & energy-efficient product.



To learn more about ETL, you can visit the [official website](http://www.seeleyinternational.com).

\*source: [www.gov.uk](http://www.gov.uk)

## Who can claim?

Companies that pay income or corporation tax are all eligible for Enhanced Capital Allowance.

A business or organisation that does not pay income or corporation tax cannot claim an ECA on energy-saving equipment. For more information please visit the Gov.UK [Claim Capital Allowances webpage](#).

## How to make a claim

Claiming Enhanced Capital Allowances (ECAs) for energy saving equipment is easy; you claim through your income tax self-assessment or your corporation tax self-assessment return, which is the same way that you claim standard capital allowances.

It is recommended that you seek advice from a tax expert prior to making a claim or equipment purchase.

## Scope of the claim

Expenditure on the provision of plant and machinery can include not only the actual costs of buying the equipment, but other direct costs such as transport of the equipment to site as well as some of the direct costs associated with installation. Clarity on the eligibility of direct costs is available from [HMRC](#).

## Example:

You decide to invest £50,000 in Breezair evaporative coolers and can therefore claim an Enhanced Capital Allowance (ECA).

**Savings:** The Enhanced Capital Allowances provides an immediate 100% tax relief of £9,500 in the year of purchase (assuming 19% corporation tax). This is a year 1 cash flow boost of £7,790 when compared to the same value purchase of non-ETL listed coolers.<sup>^</sup>

<sup>^</sup>Assuming:

- all available Annual Investment Allowances (AIA) have been taken and standard capital allowances are being claimed;
- the standard rate is 18% on a reducing balances scale;
- the company pays a 19% corporation tax (other rates exist, please refer to HMRC information on Corporation Tax rates).

Breezair models listed in the Energy Technology list are:

Product	Model	Subtechnology	Manufacturer	Date added
Breezair	EXS 220	Evaporative air coolers	SEELEY INTERNATIONAL (EUROPE) LIMITED	15/08/2018
Breezair	TBS 580	Evaporative air coolers	SEELEY INTERNATIONAL (EUROPE) LIMITED	15/08/2018
Breezair	TBSI 580	Evaporative air coolers	SEELEY INTERNATIONAL (EUROPE) LIMITED	15/08/2018



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