

Christopher Osborne

From: noreen.mcwilliams@hmrc.gsi.gov.uk
Sent: 02 September 2011 16:01
To: Christopher Osborne
Subject: RE: Capital allowances consultation - FITs & RHI - UFU Response [Scanned]

Dear Sir,

Thank you for your time and comments on the Capital Allowances consultation.

Regards,

Noreen McWilliams
On behalf of Hasmukh Haria

CTIAA - CT & Business Income Tax

Level 5, Millennium House,
17-25 Great Victoria St,
Belfast, BT2 7BN

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-----Original Message-----

From: Christopher Osborne [mailto:christopher@ufuhq.com]
Sent: 30 August 2011 10:30
To: Haria, Hasmukh (CTIAA CT and Business Income Tax)
Cc: Pennicott, Sue (CTIAA); Guthrie, Joy (CTIAA)
Subject: Capital allowances consultation - FITs & RHI - UFU Response [Scanned]
Importance: High

Good morning,

Please find attached the Ulster Farmers' Union response to this consultation.

If you have any queries do not hesitate to contact myself.

Chris Osborne

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UFU Policy Officer

From: sue.pennicott@hmrc.gsi.gov.uk
[mailto:sue.pennicott@hmrc.gsi.gov.uk]
Sent: 26 August 2011 14:07
To: Christopher Osborne
Cc: hasmukh.haria@hmrc.gsi.gov.uk; joy.guthrie@hmrc.gsi.gov.uk
Subject: Capital allowances consultation - FITs & RHI [Scanned]

Dear Chris

Thank you for your e-mail of 25 August - my colleague Hasmukh has asked me to reply.

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Firstly, I must stress that the proposals in the consultation document published on 31 May are exactly that - proposals. The Government will consider all the responses to the consultation to develop the detailed design of the policy and the proposals may, of course, evolve as a result.

The current proposals are that 100% first-year allowances will not be available in respect of expenditure on plant or machinery that generates electricity or heat that attracts FITs or RHI. As you say, these tariffs are not currently available in Northern Ireland so this particular change may not have an immediate impact on businesses installing FITs or RHI generating equipment in Northern Ireland.

The second consultation proposal is to designate expenditure on technologies of a type that could attract FITs or RHI payments as special rate expenditure. The precise definition of the expenditure that will be designated special rate is not yet final (as the Government is still consulting, as I explained above) and so I cannot say with certainty that installations in Northern Ireland will not come within the final definition. With that in mind the Government would very much welcome your views on the consultation proposals; this stage of the consultation ends on 31 August.

I am sorry that I cannot give you a more definite answer to your questions.

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Regards

Sue Pennicott

Capital allowances policy advisor.

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