

# Did you know the ECA scheme has just got tougher?



Qualified for  
**Energy  
Technology  
List**

[www.eca.gov.uk](http://www.eca.gov.uk)

From the 4th August 2009, the rules and regulations for the ECA scheme for air conditioning products have changed and the following criteria must now be met by manufacturers in order for their products to qualify

#### DX Split Systems

- Minimum COP 3.60 and EER 3.20 to now qualify for ECA
- Only AA rated models will now qualify for ECA
- All models not A/A rated will be removed from the Energy Technology List

#### Variable Refrigerant Flow (VRF)

- Minimum COP 3.70 and EER 3.30 to now qualify for ECA
- VRF Master list has been changed to new values by the Carbon Trust
- No models will be removed from the ETL; the criteria will be updated to different values



Mitsubishi Electric made improvements to their DX split range of equipment in April 2009. All of our DX Power Inverter split range (up to 14kW) for 2009 are A/A rated and therefore meet the new rules and regulations for claiming ECA.

All of our air source VRF components appear on the Energy Technology List, however each VRF system has to be detailed and checked in order to claim successfully.

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 **MITSUBISHI  
ELECTRIC**  
AIR CONDITIONING SYSTEMS

## The Enhanced Capital Allowance (ECA) scheme is a key part of the Government's programme to manage climate change and reduce CO2 emissions.

It provides businesses with enhanced tax relief for investments in equipment that meet published energy-saving criteria. This includes the Mitsubishi Electric range of inverter driven split systems and VRF air conditioning systems. When you purchase new energy efficient equipment that appears on the ECA published energy saving criteria list, you can deduct a proportion of the cost from your taxable profits and reduce your business tax bill.

This can be a huge boost to your business, especially in the current economic climate.

### The Key Features of the ECA scheme are as follows:

- Open to all businesses that pay UK Corporation or income tax, regardless of size, sector or location.
- The ECA scheme provides 100% first-year capital allowances on investments in energy-saving equipment against taxable profits of the period of investment.
- All the products listed on the ETPL (Energy Technology Product List) must meet the energy-saving criteria, published in the ETCL (Energy Technology Criteria List).
- Only spending on new and unused energy-saving equipment can qualify for ECA's.

Capital allowances are available for spending 'on the provision of' plant and machinery. This can include certain costs arising as a direct result of the installation of qualifying plant and machinery such as; transport of the equipment to the site and some direct installation costs.

Mitsubishi Electric would always recommend that you seek professional advice from a qualified person before making any claim with regard to tax and the Enhanced Capital Allowance scheme.



To get further details on the ECA scheme please visit their website at [www.eca.gov.uk](http://www.eca.gov.uk)

