

## **Please check that your super-deduction claim meets the leasing rules**

Where this letter refers to 'you', this means the company [company name from data file].

Our records show that you made a claim for the super-deduction or special rate (SR) first year allowances on plant or machinery costs. This was on your Company Tax Return for the accounting period ended [period ended of tax return from data file].

Our records also indicate that leasing is part of your trade.

### **Plant or machinery – rules on leasing**

Spending on plant or machinery doesn't qualify for the super-deduction or SR allowance if it's bought to lease or hire to someone else.

If plant or machinery is hired out to provide a service, for example, a crane together with a crane operator, the spending may qualify. For more information, go to GOV.UK and search 'CA23115'.

### **Check that your claim meets the rules now**

Please check that your super-deduction or SR allowances claim is correct.

You can check this online. Go to GOV.UK and search 'check if you can claim super-deduction or SR allowances'. Then choose 'start now' and answer the questions.

### **If your claim doesn't meet the rules**

Please amend your claim and submit your Company Tax Return again by [30 days from date from letter].

We may need to carry out a review of your claim, based on the information we have. If we find that your return is incorrect after our review, we may charge you penalties and late payment interest.

If you can't claim super-deductions, you may be able to claim other capital allowances. Go to GOV.UK and search 'claim capital allowances'.

If you believe your claim meets the rules, you don't need to do anything else.

### **If you need help**

If you need to amend a return online but are having problems, please call us on 0300 200 3410.

If it's too late to make an amendment, you can make a voluntary disclosure using the Digital Disclosure Service.

If you're worried about being able to pay what you owe, you may be able to pay by instalments. For more information, go to GOV.UK and search 'difficulties paying'.

If you have any health or personal circumstances that make it hard for you to deal with us, please tell us. We'll help you in whatever way we can. For more information, go to GOV.UK and search 'get help from HMRC if you need extra support'.

### **How to contact us**

You can call us on 0300 200 3410 between 8am and 6pm, Monday to Friday.

You can email us at XXXXXXXXX. Before you contact us by email, please read the enclosed factsheet 'Corresponding with HMRC by email'. If you're happy to correspond with us by email, please confirm this when you first email us. You also need to provide all the information we ask for in the section 'If you do want to use email'.

If you contact us, please quote your Unique Taxpayer Reference number and give us a daytime phone number. This will help us deal with your query more quickly.

If you've told us that you have an agent, we've sent them a copy of this letter.

Yours faithfully

**HM Revenue and Customs**