

ECA Information for Electrical Contractors

Pioneering solutions for
total power protection



What does the ECA scheme mean for your clients?

If your client's business pays corporation or income tax at 28%, every £10,000 spent on qualifying UPS equipment would reduce the business's tax bill in the year of purchase by £2,800. In contrast, for every £10,000 spent, the generally available capital allowance for spending on plant and machinery would reduce the business's tax bill in the year of purchase by £560. In other words, an ECA can provide a cash flow boost of £2,240 for every £10,000 it spends in the year of purchase.

In addition to accelerated tax relief, purchasing a UPS from the ETL can offer:

- Environmental benefits – using energy efficient UPS products can reduce your client's carbon footprint and help fulfil corporate social responsibility (CSR) goals
- Cost savings – Not only does the scheme provide a cash flow boost, a highly efficient UPS will help to reduce energy bills
- Quality benefits – The use of energy efficient products will contribute significantly to an organisation achieving ISO14001 accreditation

What does the ECA scheme mean for you?

Despite tax relief from the ECAs being specifically beneficial to the end client, in specifying UPS equipment listed on the ETL, electrical contractors can benefit from:

- A competitive advantage by providing cost effective and environmentally friendly solutions to your clients
- Enhanced business brand and green credentials by demonstrating a knowledge of the ECA scheme
- New business wins and retention of existing clients by recommending ways for your client to minimize environmental impact while reducing purchase and operating costs



Rising energy costs and increased environmental awareness are making energy efficiency measures more important to the end client. Understanding ECAs and their importance to your client can help you to expand your client service offering, help you to retain clients and win new business.

The Enhanced Capital Allowance (ECA) scheme is a straightforward way for a business to improve its cash flow through accelerated tax relief. The scheme encourages businesses to invest in energy-saving plant or machinery specified on the Energy Technology List (ETL) which is managed by The Carbon Trust on behalf of the Government.

By investing in environmentally conscious capital equipment such as an uninterruptible power

supply, the scheme allows participating organisations to write-off the total cost of their UPS investment against taxable profits for that year. This significant saving can provide your client's business with a much needed cash flow boost and reduce payback periods. The ETL only specifies products which meet the Carbon Trust's stringent criteria.

For a list of uninterruptible power supplies included on the Energy Technology List visit www.etl.decc.gov.uk/etl



Eligible UPS equipment from UPSL

Investment in efficient UPS equipment has always helped to reduce ongoing operating costs compared to inefficient alternatives. However, by choosing a UPS which has been included on the ETL, organisations receive a double benefit – a reduction of initial capital costs and improved energy efficiency, resulting in lower energy bills and reduced climate change levy payments.

PowerWAVE 9000DPA Three-phase modular UPS

This three-phase modular UPS, UPSL's flagship product, delivers high levels of critical load availability, total flexibility and energy efficiency. The modules are hot swappable ensuring the UPS can be right-sized to the critical load, reducing total cost of ownership.

- Up to 250kVA (200kVA N+1) in a single frame
- Parallelable up to 1MVA N+1
- Power density of up to 363kW/m²
- Transformerless technology
- Small footprint – only 0.43m² at 250kVA (200kVA N+1) delivering a power density of up to 342kW/m² – allowing substantial and valuable space savings even at the highest power ratings
- Near unity power factor at partial and full loads (PF>0.99 @ 100% load)
- Low input harmonic distortion (THDi<3%)
- Blade server friendly – provides fully rated output power to power factors between 0.9 leading and 0.8 lagging
- Easy front access for operation and maintenance
- High operating efficiency across a wide load range (94% to 95.5%)



**Reliable cost effective,
critical power protection**

PowerWAVE 8000DPA **Three-phase modular UPS**

The PowerWAVE 8000DPA is ideal for low to medium power, high density critical power protection applications. Using proven Decentralised Parallel Architecture (DPA™) technology, it combines true 'hot-swap' modularity with leading efficiency, maximum availability and flexibility to provide critical power protection up to 120kVA (100kVA N+1).

- 'Six nines' (99.9999%) availability
- 'Hot-Swap' modularity provides total flexibility ensuring the UPS can be 'rightsized' to the critical load at initial installation
- Small footprint – only 0.42m² at 120kVA (100kVA N+1) delivering a power density of up to 283kW/m²
- Near unity input power factor at partial and full loads (PF>0.99 @ 100% load)
- Low input harmonic distortion (THDi<3%)
- High operating efficiency across a wide load range (94.5% to 95.5% efficiency from 25% partial load to 100% full load) reduces system running costs and site air conditioning costs, reducing system carbon footprint





Authorised User No. 00774

How to claim

In order to help your client make a claim, you should aim to break down the cost of an installed ECA-qualifying UPS by:

- Qualifying equipment
- Direct installation costs
- Transportation of the equipment to the site

Your client will then be required to claim capital allowances and ECAs as part of the business's tax return. They should retain all documents and invoices relating to the ECA claim.

You should advise your client to talk to their business accountant at an early stage to let them know that the business will incur qualifying expenditure. They will advise them which records will need to be provided to complete the tax return.

More Information:

- HMRC: www.hmrc.gov.uk
- Carbon Trust: www.carbontrust.co.uk/eca

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