

## Kent Sectional Buildings - Home office garden buildings



### What you can claim back tax for and what you can't...

If you're now working from home more often then you might consider adding a purpose built home office in your garden.

Working from home can be great, but it also has its distractions and you may struggle to separate home from office in terms of boundaries and storage etc.

This is where a dedicated, purpose built home office garden building can be the ideal solution. You get space, peace & quiet, storage room for your business and a beautiful view, not to mention lockable doors!

But what are the tax perks? Are there any?

Yes and no.

Let's get the bad news out the way. Although a garden building is officially a moveable item (can be done but usually they stay put) the HMRC view it as a structure from whence your biz operates so unfortunately, you can't claim the initial build cost/price.

Even associated costs like delivery and erection charges, even the cost of decoration fall into this evil trap.

Now for the good news:

You can claim for cost of furniture for example under capital allowances.

You can also claim for the cost of thermal insulation if you feel you need it (our brand new home office comes with beautiful double glazed folding doors with the most secure locking you could wish for)

You can claim for running costs such as heating, lighting and running water if you have a separate supply into your new home office building (not extended from your home)

Repairs are also included, this includes redecoration costs for example.

More good news: The VAT rules regarding structures are different to those for income tax & corporation tax. Although as we outlined earlier, you can't claim for the entire purchase cost, **you can claim the VAT element of your new home office garden building** - HURRAH

This short guide is the briefest of guides. We would always advise you to check with your accountant...

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