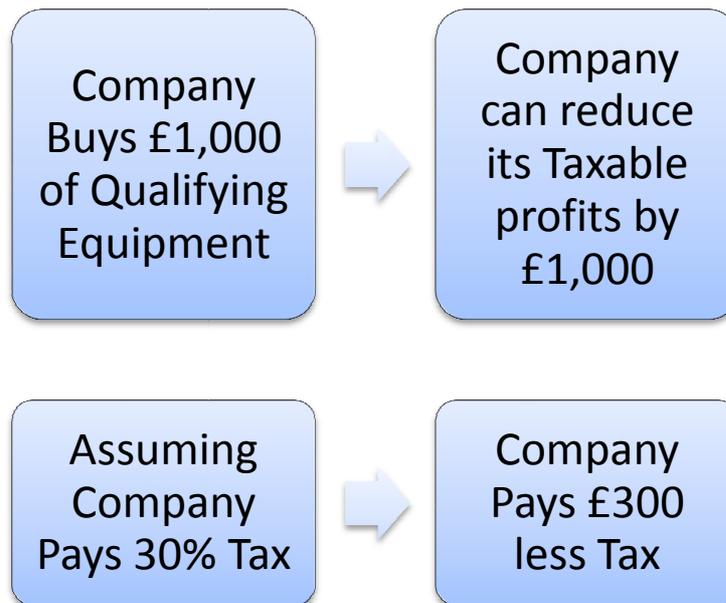


ECA (Enhanced Capital Allowance)

The Aqua-Save Systems are eligible for ECA when 40% or more of the recovered waste water is reused.

The Enhanced Capital Allowance (ECA) scheme offers a 100% first-year allowance for investments in certain water efficient plant and machinery. It lets businesses write off 100% of the cost of qualifying plant and machinery against taxable profits in the year of purchase. This can bring significant financial savings and reduce your business' impact on the environment.

The ECA water scheme is managed by the Defra and HM Revenue & Customs, (HMRC) in partnership with AEA Technology, who manages the scheme on behalf of Defra.



ECAs for water reuse systems

Water reuse 'systems' are processed differently to 'products' on the WTL.

Water reuse technology on the WTL has two sub-technologies:

- (Aqua-Save) waste water recovery and reuse.

Due to their bespoke nature, the Aqua-Save is eligible for ECA via a certification scheme for each individually installed system, rather than the standard product list used for other technologies on the WTL.

Water reuse technology reduces the demand on drinkable sources of freshwater and reduces the volume of wastewater discharged to sewer. Water reuse can be an economical way to reduce your costs.

How to apply for a water reuse system to be eligible for ECAs

It is the responsibility of the business installing the water reuse system to apply to have it certified as eligible for an ECA, not the business which manufactures or supplies it. If the application is approved, Defra will award the business a '**Certificate of Environmental Benefit**'. This certificate verifies that the design of that water reuse system meets the water-efficient criteria.

If you are installing a water reuse system, you must provide supporting evidence for this to Defra. Applications are submitted online, and there is a step by step guide on applying for a certificate on the WTL website at: <http://wtl.defra.gov.uk/page.asp?section=67§ionTitle=Online+application+demonstrations>

Each Aqua-Save systems application received is assessed against the Defra criteria.