

Lease Rental v Lease Purchase, the best option for you



Nearly all large manufacturers and suppliers of capital equipment will offer a leasing option.

	LEASE RENTAL (Finance Lease)	LEASE PURCHASE (Hire Purchase)
TERM	Typically 1-5 years (depending on the asset)	Typically 1-5 years (depending on the asset)
CAPITAL VALUE	£1,000 - £10M+	£1,000 - £10M+
REPAYMENT FREQUENCY	Annually, Quarterly or Monthly	Annually, Quarterly or Monthly
FIXED OR VARIABLE RATES	Fixed	Fixed
VAT	On each payment	In full with first payment
TAX*	Rentals fully deductible	130% Super Deduction Applicable (qualifying assets only)
OWNERSHIP	Finance company throughout	Client (subject to full payment)
END OF THE AGREEMENT	Equipment can be returned or retained for a fee, known as an infinite rental	Equipment ownership automatically passes with the final payment for a nominal fee



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