



Demountable Partitions versus Relocatable Partitions

AVANTA

Demountable Partitions versus Relocatable Partitions

A demountable partition is a non-permanent and non-loadbearing partition that can be demolished and removed without damaging the main fabric of the building e.g., the suspended ceiling or raised access floor.



What is the Difference?

Demountable partitions cannot be taken down without damaging or destroying some or all components.

There is a distinct difference between a demountable partition and a relocatable partition (Often referred to as a "Moveable" Partition).

A relocatable partition can be removed and re-used without substantial repair. To be classed as relocatable, over 80% of the original components must be re-used. The partition when re-installed would be within a tolerance of + or - 10mm of the original installed height.

Normal solid wall, metal and timber partitions would span between floor and ceiling slabs and removal may involve removing part of the ceiling and / or floor. Therefore, this type of partition would neither be demountable or relocatable.



Are Partitions Plant?

Relocatable partitions qualify as Plant and Machinery for the purposes of claiming capital allowances or tax relief against corporation tax under the Writing Down Allowance or the Annual Investment Allowance. A Tax specialist and / or Accountant WILL BE ABLE TO CLARIFY THIS.

The case of Jarrold (Inspector of Taxes) v John Good & Sons Ltd [1962] is the relevant case law. In this case the partitions were essentially fixed but could be moved by the business during the course of the trade to expand offices or create new areas as required. In actuality, the partitions were seldom moved but the Courts found the partitions to be plant as they were "apparatus with which the company carried on its business". The courts made an important distinction that apparatus such as movable partitions are not excluded from being plant despite the fact, they are part of the "setting".

What is Steel Partitioning

Avanta UK Ltd offer a range of steel partitions that are demountable and moveable. These include:

- Mesh Partitions
- Single Skin Steel Partitions
- Double Skin Steel Partitions
- Clean Room Steel Partitions

Usually more economical, faster and less disruptive to install than alternative options, steel partitions enable you to create multiple spaces within a commercial or industrial premises, providing durable and functional solutions for a wide range of uses and requirements.

Typical uses include adding office space to a warehouse, dividing work areas, installing secure storage capabilities, and partitioning of loud or dangerous machinery or equipment from the main floor.





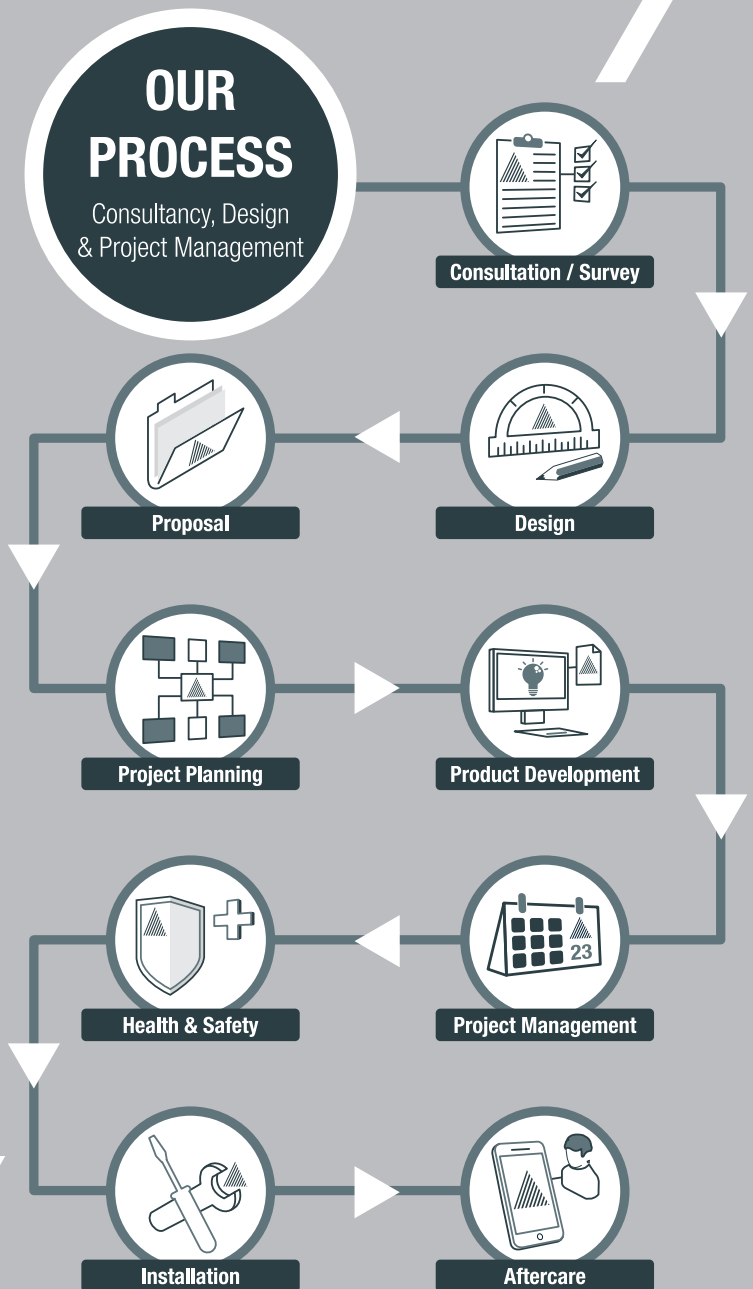
Avanta UK Ltd is an independent company with 20 years experience in designing and sourcing equipment. Long term partnership arrangements and rigorous appraisal of our portfolio of extensive manufacturing partners ensures that our clients have access to high quality and competitively priced standard and non-standard products.

Our specialities include mezzanine floors, storage systems (including warehouse shelving, pallet racking, longspan shelving and mobile shelving systems) and interior solutions (including office partitions, office storage, steel partitions, mesh security cages and workbenches).

We cover the whole of the UK and work closely with the major manufacturers offering warranty, peace of mind and on going support.

See more case studies at
www.avantauk.com

For a free, no obligation quote
Call - 0800 975 4933
Email: sales@avantauk.com



Mezzanine Floors

Office Interiors

Pallet Racking

Shelving Systems

Steel Partitions

Workplace Equipment

AVANTA

Tel: 0800 975 4933 / 0113 384 8777

Email: sales@avantauk.com

Web: www.avantauk.com

Avanta UK Ltd • Unit B1 • Astra Park • Parkside Lane • Leeds • West Yorkshire • LS11 5SZ

