Executive Overview: The UK Outside-IR35 & Side-Lab AI Venture Pod

Turning 25% UK Corp Tax & 35.75% Dividend Tax Into Bare-Metal 96GB GPUs, UAE Engineering & 0%-Tax Home Heating

£8k–£15k
Month-1 0%-Tax Hardware DLA Buyback

100% OpEx
Saves 19%–26.5% UK Corp Tax in Yr 1

19.2 kWh/d
Free Winter Home Heating (800W GPU)

14%–18%
UK BADR Capital Gains Tax on Exit

- **Target Audience:** UK Outside-IR35 Contractors (£500–£900+/day) and Engineers running a private Side-Lab UK LTD (for bug-bounty payouts, cyber consulting, or AI SaaS).
- **The UK Tax Squeeze:** UK Corporation Tax now climbs to 25% (with a 26.5% marginal rate between £50k and £250k), plus up to 35.75%–39.35% dividend tax when extracting cash personally.
- **1. Month-1 'Home Lab Buyback' (£8,000–£15,000 at 0% Tax):** Transfer your existing personal GPUs, MacBooks, and test rigs to your UK LTD via a Board Minute & Director's Loan Account (DLA) credit—withdrawing the first £8k–£15k of company revenue at 0% Income Tax and 0% NI.
- **2. 100% Deductible Dubai GPU & Engineering Pod (£3,000–£3,800/mo B2B OpEx):** Subscribe to a dedicated 96GB GDDR7 GPU node + 45 hrs/mo of a full-time UAE Python/Security engineer from our Dubai Lab as a 100% Year-1 UK Corp Tax deduction.
- **3. UK GPU Thermal & Tax Arbitrage:** Run a silent liquid-cooled 96GB Home-Node that heats your London/UK home office in winter while your UK LTD reimburses 100% of the electricity bill tax-free.

1. The 4-Layer UK Contractor Tax & Hardware Stack

Why Contracting With Our Staffed Dubai AI Lab Beats Paying UK Corp Tax + Dividend Tax

26.5%
UK Marginal Corp Tax (£50k–£250k)

33.75%+
Higher-Rate UK Dividend Tax Hit

£300 / dir
Tax-Free UK Trivial Benefits Vouchers

0% UAE CT
Dubai Lab Tax Regime (

- **Avoid the UK 'Central Management & Control' Trap:** Incorporating your own empty Dubai shell while living in London fails HMRC residency tests. Contracting B2B with our independent, staffed Dubai AI Lab gives your UK LTD a 100% compliant, arm's-length Year-1 OpEx deduction.
- **Month-1 0%-Tax DLA Extraction (£8,000–£15,000):** We appraise your existing personal hardware lab at fair second-hand market value and draft the UK Board Minute crediting your Director's Loan Account—putting £8k–£15k tax-free cash in your personal UK bank account immediately.
- **100% Annual Investment**

2. UK GPU Thermal & Tax Arbitrage: 'Compute-Heating' Your Home at 0% Tax

How an 800W 96GB GPU Node Delivers 19.2 kWh/Day of 100% Efficient Winter Heat Paid Pre-Tax by Your UK LTD

100%
Silicon-to-Heat Thermal Efficiency

19.2 kWh/d
Daily Heat Output from 800W GPU Rig

£120–£150/m
0%-Tax Monthly Electricity Reimbursed

< 20 dB
Whisper-Quiet MO-RA4 Liquid Radiator

- **First Law of Thermodynamics (100% Thermal Efficiency):** Every watt of electricity consumed by an 800W NVIDIA RTX PRO 6000 workstation converts 100% into thermal energy—producing 19.2 kWh/day of continuous room heat across the 7-month UK winter (October–April).
- **Tariff Arbitrage vs UK Heating:** In London flats with electric panel/storage heaters (£0.245/kWh = £4.70/day or £141/mo), every £1 spent running your GPU replaces £1 of domestic heating—making your AI compute 100% net-free! On Octopus Intelligent/Cosy overnight tariffs (£0.07–£0.11/kWh), heavy batch fine-tuning heats your home at gas prices.
- **100% Tax-Free Utility Reimbursement:** By plugging the node into a calibrated Shelly Pro 1PM / Matter Smart Energy Plug paired with our Automated MCP Utility Expense Voucher Generator, your UK LTD legally reimburses you £120–£150/month at 0% personal tax for the exact business kWh consumed.
- **Result:** You turn your personal UK winter heating bill into a 100% tax-deductible UK Limited Company business expense while generating high-margin AI output.

3. Commercial Compute-Heater Landscape vs. Our Silent 96GB AI Radiator Kit

Why Heata, Qarnot & Heatbit Fall Short—And How Our Watercool MO-RA4 Silent Home-Node Wins

Product / System	How It Works & What It Computes	Noise & Output	Why Our 96GB AI Radiator Kit Wins
1. Heata (UK / British Gas)	Cloud server bolted to UK hot water cylinder	Batch cloud jobs; ~£20/mo credit	Homeowner gets 0 GPU access & 0 UK LTD tax deduction
2. Qarnot QH-1 / QB-1 (EU)	Wall-mounted CPU/GPU electric radiator	0 dB passive; B2B HPC only	Not sold as a private 96GB LLM/RAG rig for contractors
3. Heatbit Mini / Trio	1,400W consumer Bitcoin ASIC space heater	<40 dB; mines pennies of BTC	Cannot run LLMs/Python; taxed unfavorably by HMRC
4. Our Silent 96GB AI Radiator Kit	RTX PRO 6000 (96GB) + Watercool MO-RA4 Tower	<20 dB (4× 200mm Noctua QDC)	100% Pre-Tax LTD Write-Off + £140/mo 0%-Tax Heat + Full 96GB AI

- **The Silent Home-Lab Radiator Kit Add-On:** Pairs a waterblocked 96GB RTX PRO 6000 workstation (hidden in a closet/cupboard) via 3-meter Quick-Disconnect (QDC) EPDM tubing to a powder-coated Watercool MO-RA4 400/600 external radiator stand next to your desk (<20 dB whisper-quiet).
- **Automated Monthly Tax Voucher:** On the last day of each month, our built-in MCP tool reads the Shelly Pro smart plug kWh log, multiplies by your Ofgem tariff, and outputs a signed 1-Page Director's Utility Reimbursement Voucher.

4. Expected Use of Your Deployed 96GB GPU: Personal, R&D & Commercial

Full Bare-Metal Root Control for Bug Hunting, Uncensored Local LLMs & Commercial B2B SaaS

96GB GDDR7
Hardware MIG Slicing (e.g. 24GB + 72GB)

850+ Tools
Pre-Loaded Python MCP & OSINT Lattice

45 hrs/mo
Dedicated UAE Security/AI Engineer

£0 API Cost
24/7 Local Fuzzing, Recon & Voice AI

- **1. Personal Offensive Security & Bug-Bounty Lab:** Run uncensored MiMo-V2.6-Flash-RL (95.1% CyberGym), GLM-5.3-Flash-REAP144-Coder, and Nemotron 3.5 Super (1M–3M context) 24/7 on public bug-bounty scopes (Immunefi/HackerOne), BloodHound AD graphs, and decompiled binaries with zero cloud refusals.
- **2. Bespoke R&D & Product Engineering (45 hrs/mo UAE Engineer):** Your dedicated engineer in our Dubai hub builds and maintains your custom SaaS product, integrating our 4.7M-turn hybrid Qdrant RAG and 50k bilingual OSINT lattice while you work your day contract.
- **3. Commercial B2B Monetization (2 High-Margin Tracks):** Use a 24GB MIG slice to host 24/7 Private AI Voice & Ops pods for UK SMEs (£2,000/mo each, saving them 15% Employer NI) OR sell white-label 48-hour UK TSA v1.1 / DORA compliance & attack-surface packs (£3,000–£5,000/sprint).
- **4. Idle Compute Sub-Leasing:** Rent unused overnight GPU cycles back through our Dubai Lab to automatically offset your monthly subscription.

5. Side-by-Side UK Contractor Math & 7-Day Onboarding Timeline

Start Any Month — Unlock £8k–£15k 0%-Tax Cash in Week 1 and Slash Your UK Corp Tax Bill Immediately

Metric (On £40,000/yr / £3,333/mo UK LTD Profit Slice)	Option A: Draw as UK Dividends / Pay	Option B: Subscribe to UK Contractor AI & GPU Pod
Gross UK LTD Revenue Slice Deployed	£40,000 / yr	£40,000 / yr (100% Deductible B2B OpEx)
UK Corp Tax (19%–26.5%) + Dividend Tax (33.75%+)	-£19,800 to -£21,500 Lost to HMRC	£0 Tax (Wipes Out UK Corp Tax & Dividend Tax)
Month-1 Hardware DLA Cash Extraction	£0	+£8,000 to £15,000 Cash at 0% Tax & 0% NI
Winter Home Heating Tax-Free Reimbursement	Paid from Post-Tax Personal Pocket	+£1,000/winter Reimbursed at 0% Tax (19.2 kWh/d Heat)
Compute & Engineering Delivered	Only ~£18.5k Left; 0 Engineers	Dedicated 96GB GPU + MCP Stack + 45 hrs/mo UAE Dev
Exit Tax on Software Equity Built	Up to 47% IT / 39.35% Div Tax	14%–18% UK Business Asset Disposal Relief (BADR)

- **No Tax-Year Wait:** UK Limited Company B2B expenses deduct immediately against your current corporate accounting period.
- **7-Day Launch Sequence:** Day 1 (15-min UK LTD Tax & Thermal Walkthrough) → Days 2–4 (Sign 1-Page Hardware DLA Board Minute for £8k–£15k 0%-tax payout) → Day 7 (96GB GPU Node + Dubai Engineer + Smart Plug Tax Logger Live).