

Election under Capital Allowances Act 2001

Section 198

The Vendor and the Purchaser jointly elect, pursuant to Section 198 of the Capital Allowances Act 2001 as follows:-

Vendor's Name & Address:	
Tax District and Reference of Vendor:	
Purchaser's Name & Address:	
Tax District and Reference of Purchaser:	
Relevant Property	
Interest in Relevant Property Acquired	
Date of Completion of Purchase	
Purchase Price	
Plant & Machinery in Respect of Which This Election is Made	See: Appendix 1.1 Main Pool Appendix 1.2 – Special Rate Pool

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Total Part of Purchase Price Elected to be Attributable to the Plant & Machinery – Main Pool stated at Appendix 1.1	
Total Part of Purchase Price Elected to be Attributable to the Plant & Machinery – Special Rate Pool stated at Appendix 1.2	

The Vendor and Purchaser agree that a copy of this election will be provided to HM Revenue & Customs with their returns for the relevant period as required by Capital Allowances Act 2001 Section 201 (4)

Signed:

Name & Position Held
For and on behalf of the Vendor

Signed

Name & Position Held
For and on behalf of the Purchaser