

# Election under Capital Allowances Act 2001

## Section 198



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

Vendor's Name and Address:	
Tax District and Reference of Vendor:	
Purchaser's Name and Address:	
Tax District and Reference of Purchaser:	
Relevant Property:	
Interest in Relevant Property Acquired:	
Date of Completion of Purchase:	
Purchase Price:	
Plant and 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 and Machinery – Main Pool stated in Appendix 1.1	
Total Part of Purchase Price Elected to be Attributable to the Plant and Machinery – Special Rate Pool stated in 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:

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Name & Position Held:

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For and on behalf of the Vendor

Signed:

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Name & Position Held:

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For and on behalf of the Purchaser