

Election under Capital Allowances Act 2001

Section 290



Pursuant to Section 290 of the Capital Allowances Act 2001, the Lessor and the Lessee jointly elect as follows:

Name and address of Lessor:

Tax district and reference of Lessor:

Name and address of Lessee:

Tax district and reference of Lessee:

Relevant land:

Date on which lease takes effect:

Consideration given for lease to be treated as purchase price on sale:

Continued /

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The Lessor and Lessee agree that a copy of this election will be provided to an officer of HM Revenue and Customs with their returns for the relevant period, as required by the Capital Allowances Act 2001 Section 291 (4).

Signed:

Date:

Name and position held:

For and on behalf of the Lessor

Signed:

Date:

Name and position held:

For and on behalf of the Lessee