Notice of an election to use an alternative apportionment in accordance with section 198 of the Capital Allowances Act 2001

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| --- | --- |
| **Property address:** |  |
| **Interest:** |  |
| **Title number** |  |
| **Seller's name and address:** |  |
| **Seller's Unique Taxpayer Reference Number:** |  |
| **Buyer's name and address:** |  |
| **Buyer's Unique Taxpayer Reference Number:** |  |
| **Date of completion of sale:** |  |
| **Amount apportioned to machinery and plant fixtures in the Seller's special rate pool:** | £X |
| **Amount apportioned to machinery and plant fixtures in the Seller's main pool:** | £Y |
| **Sale price:** | £Z |

The Seller and the Buyer hereby jointly and severally elect pursuant to the provisions of section 198 of the CAA 2001 that the amount which, for all purposes of Part 2 of the CAA 2001, is to be taken as the portion of the sale price of the interest specified above which falls to be included as expenditure incurred by the Buyer on the provision of plant and machinery fixtures is £xxxxx. A list of the fixtures and the amount to be apportioned to them is set out below.

Integral features and other plant and machinery fixtures in the special rate pool

|  |  |
| --- | --- |
| **Items** | **Apportioned amount** |
|  | **Fixtures (for the Seller) and other plant and machinery fixtures allocated to the special rate pool (£)** |
| Electrical systems (including lighting systems) |  |
| Cold water systems |  |
| Space or water heating systems, powered systems of ventilation, air cooling or air purification, and any floor or ceiling comprised of such systems |  |
| Lifts, escalators and moving walkways |  |
| External solar shading (i.e. brise solei) |  |
| [List other fixtures or categories of fixtures that are not integral features for the Seller but are held in the special rate pool] |  |
| TOTAL | £1 |

Integral features and other plant and machinery fixtures in the main pool

|  |  |
| --- | --- |
| **Items** | **Apportioned amount** |
|  | **Fixtures (for the Seller) and other plant and machinery fixtures allocated to the main pool (£)** |
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| TOTAL | £0 |