

Commercial Property Standard Enquiries

CPSE.1 (version 4.0) General pre-contract enquiries for all commercial property transactions

Conditions

This document may be used free of charge subject to the Conditions set out in *GN/CPSE (version 3.3) Guidance notes on the Commercial Property Standard Enquiries* (www.practicallaw.com/3-628-1672).

Particulars

Seller: Cramar Leisure Limited

Buyer:

Property: Wheelwright Arms, Pencombe, Bromyard HR7 4RN

Development (if appropriate): N/A

Transaction: Sale by Auction

Seller's solicitors: Gabbs Solicitors Limited

Buyer's solicitors:

Date: 4th April 2024

Interpretation

1. In interpreting these enquiries, the terms set out in the Particulars have the meanings given to them in the Particulars and the following interpretation also applies:

- **Buyer:** includes tenant and prospective tenant.
- **Conduits:** means the pipes, wires and cables through which utilities and other services are carried.
- **Property:** includes any part of it and all buildings and other structures on it.
- **Seller:** includes landlord and prospective landlord.

- **Stamp Duty Land Tax or SDLT** includes Land Transaction Tax where the Property is in Wales, and references to HMRC include the Welsh Revenue Authority where relevant.
2. The replies to the enquiries will be given by the Seller and addressed to the Buyer. Unless otherwise agreed in writing, only the Buyer and those acting for it may rely on them.
- References in these enquiries to "**you**" mean the Seller and to "**we**" and "**us**" mean the Buyer.
 - In replies to the enquiries, references to "**you**" will be taken to mean the Buyer and to "**we**" and "**us**" will be taken to mean the Seller.
3. The replies are given without liability on the part of the Seller's solicitors, its members, partners, employees, consultants or other staff.
4. The Buyer acknowledges that even though the Seller will be giving replies to the enquiries, the Buyer should still inspect the Property, have the Property surveyed, investigate title and make all appropriate searches and enquiries of third parties.
5. In replying to each of these enquiries and any supplemental enquiries, the Seller acknowledges that it is required to provide the Buyer with copies of all documents and correspondence, and to supply all details, that are in each case relevant to the replies, whether or not specifically requested to do so.
6. The Seller confirms that pending exchange of contracts or, where there is no prior contract, pending completion of the Transaction, it will notify the Buyer on becoming aware of anything which may cause any reply that it has given to these or any supplemental enquiries to be incorrect.

CONTENTS

ENQUIRIES

1.	Boundaries and extent.....	4
2.	Party walls.....	5
3.	Rights benefiting the Property	5
4.	Adverse rights affecting the Property	6
5.	Title policies	8
6.	Access to neighbouring land.....	8
7.	Access to and from the Property	9
8.	Physical condition.....	9
9.	Contents	11
10.	Utilities and services	12
11.	Fire safety and means of escape	13
12.	Planning and building regulations	13
13.	Statutory agreements and infrastructure	16
14.	Statutory and other requirements	17
15.	Building Safety Act 2022	18
16.	Environmental.....	20
17.	Occupiers and employees	21
18.	Insurance.....	22
19.	Rates and other outgoings.....	23
20.	Notices	25
21.	Disputes	25
22.	Community Infrastructure Levy (CIL)	26
23.	Commonhold	27
24.	Stamp Duty Land Tax (SDLT) on assignment of a lease	28
25.	Deferred payment of SDLT	29
26.	Value Added Tax (VAT) Registration information.....	29
27.	Transfer of a business as a going concern (TOGC).....	30
28.	Other VAT treatment.....	31
29.	Standard-rated supplies.....	31
30.	Exempt supplies	32
31.	Zero-rated supplies	32
32.	Transactions outside the scope of VAT (other than TOGCs).....	32
33.	Capital allowances	33

ENQUIRIES

1. BOUNDARIES AND EXTENT

1.1 In respect of all walls, fences, ditches, hedges or other features (**Boundary Features**) that form the physical boundaries of the Property:

- (a) are you aware of any discrepancies between the boundaries shown on or referred to in the title deeds and the Boundary Features; and
- (b) have any alterations been made to the position of any Boundary Features during your ownership or, to your knowledge, earlier?

The Buyer must rely on its own inspection of the Property and title documentation provided.

1.2 To whom do the Boundary Features belong if they do not lie wholly within the Property?

To the extent that the documentation already supplied does not provide the answer to this enquiry, the Buyer must rely on their own investigations

1.3 In relation to each of the Boundary Features:

- (a) have you maintained it or regarded it as your responsibility;
- (b) has someone else maintained it or regarded it as their responsibility;
or
- (c) have you treated it as a party structure or jointly repaired or maintained it with someone else?

- (a) To the extent that the documentation already supplied does not provide the answer to this enquiry, the Buyer must rely on their own investigations
- (b) To the extent that the documentation already supplied does not provide the answer to this enquiry, the Buyer must rely on their own investigations
- (c) To the extent that the documentation already supplied does not provide the answer to this enquiry, the Buyer must rely on their own investigations

1.4 Please supply a copy of any agreement for the maintenance of any of the Boundary Features.

Not applicable.

- 1.5 Please supply a plan showing any parts of the Property that are situated beneath or above adjoining premises, roads or footpaths and supply copies of any relevant licences for projections.

To the extent that the documentation already supplied does not provide the answer to this enquiry, the Buyer must rely on their own investigations

- 1.6 Are there any adjoining or nearby premises or land which you use or occupy in connection with the Property?

No.

- 1.7 If the answer to enquiry 1.6 is "yes", please:

- (a) provide a plan showing the area occupied;
- (b) provide evidence of the basis of such occupation; and
- (c) state when such occupation commenced.

Not applicable.

2. PARTY WALLS

In respect of any party structures which form part of the Property and also in respect of any works of the kind which require notices to be served under the Party Wall etc. Act 1996 (**1996 Act**) please:

- (a) confirm that there have been no breaches of the 1996 Act or any earlier legislation governing party structures;
- (b) supply copies of any notices, counter notices, awards and agreements relating to party structures, whether made under the 1996 Act or otherwise; and
- (c) confirm that there have been no breaches of any of the terms, notices, counter notices, awards or agreements.

- (a) The Seller has not received any notice of such breach during its period of ownership of the Property.
- (b) To the extent that the documentation already supplied does not provide the answer to this enquiry, the Buyer must rely on their own investigations.
- (c) The Seller has not received any notice of such breach during its period of ownership of the Property.

3. RIGHTS BENEFITING THE PROPERTY

- 3.1 Unless apparent from the copy documents supplied, are there any covenants, agreements, rights or informal arrangements of any kind (including any which you may be in the course of acquiring) which benefit the Property (**Rights**)?

Not so far as the Seller is aware but the Seller has not made any enquiries of its own in this respect and the Buyer must rely on its own investigations.

- 3.2 In respect of any Rights benefiting the Property, and unless apparent from the copy documents supplied, please:

- (a) if the Right is formally documented, show title and supply copies of all relevant documents, plans and consents;
- (b) if the Right is not formally documented, supply evidence as to entitlement together with a plan showing the area over which the Right is exercised;
- (c) state to what extent any Rights are exercised, whether they are shared and if so by whom;
- (d) state whether they can be terminated and, if so, by whom;
- (e) state who owns and/or occupies the land over which any Rights are exercisable;
- (f) give details of the maintenance (including costs) of any land, Conduits or equipment used in connection with any Rights;
- (g) give details of any interference with any Rights, whether past, current or threatened; and
- (h) confirm that all terms and conditions relating to the exercise of any Rights have been complied with or, if they have not, give details.

(a)—(g); The Buyer must rely on their own inspection of the documentation already supplied.

- (h) During its period of ownership of the Property the Seller has received no notice of breach of any terms or conditions that are applicable to the Rights benefitting the Property.

- 3.3 Have you (or, to your knowledge, has any predecessor in title):

- (a) registered against any other titles at the Land Registry any unilateral notices to protect the priority of any of the Rights revealed in response to enquiry 3.1; or
- (b) registered any cautions against first registration in respect of any of the Rights revealed in response to enquiry 3.1?

The Buyer must rely on their own inspection of the documentation already supplied.

4. ADVERSE RIGHTS AFFECTING THE PROPERTY

- 4.1 Unless apparent from the copy documents supplied, are there any covenants, restrictions, agreements, rights or informal arrangements of any kind to which the Property is subject (whether public or private and whether existing or in the course of acquisition) (**Adverse Rights**)?

None so far as the Seller is aware but the Seller has not made any enquiries of its own in this respect and the Buyer must rely on its own investigations.

- 4.2 In respect of any Adverse Rights to which the Property is subject, and unless apparent from the copy documents supplied, please:

- (a) give full details and supply copies of all relevant documents, plans and consents;
- (b) state to what extent any Adverse Rights have been exercised;
- (c) state who has the benefit of any Adverse Rights;
- (d) state whether any Adverse Rights can be terminated and, if so, by whom;
- (e) give details of the maintenance (including costs) of any land, Conduits or equipment used in connection with any Adverse Rights; and
- (f) confirm that all terms and conditions relating to the exercise of any Adverse Rights have been complied with or, if they have not, give details.

(a)—(e); The Buyer must rely on its own inspection of the documentation provided.
(f) The Seller has not served any notice of breach in relation to any applicable terms and conditions of any Adverse Rights during its period of ownership.

- 4.3 Unless apparent from the copy documents supplied, does any person use any part of the Property with or without your permission?

Not to the Seller's knowledge but the Seller has not made any enquiries of its own in this respect and the Buyer must rely on its own investigations.

- 4.4 Have you, or to your knowledge has anyone else, applied to have any restrictive covenant affecting the Property modified or discharged?

Not to the Seller's knowledge but the Seller has not made any enquiries of its own in this respect and the Buyer must rely on its own investigations.

- 4.5 Unless full details appear from the copy documents already supplied, please supply details of any interests to which the Property is subject under Schedules 1, 3 or 12 to the Land Registration Act 2002.

None to the Seller's knowledge but the Seller has not made any enquiries of its own in this respect and the Buyer must rely on its own investigations.

- 4.6 For the purposes of Part I of the Countryside and Rights of Way Act 2000:
- (a) is the Property "access land" within the meaning of section 1(1) of that Act;
 - (b) if the answer to 4.6(a) is "no", are you aware of anything that might result in the Property becoming "access land"; and
 - (c) if the answer to enquiry 4.6(a) is "yes", are there any exclusions or restrictions in force under Chapter II of Part I of the Countryside and Rights of Way Act 2000?

4.6(a)—(c); To the extent that the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations.

- 4.7 Does the Property, or any property over which Rights are enjoyed, include any land that is currently used or has in the past ten years been used by members of the public for recreational purposes, whether with or without your permission?

To the extent that the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations.

5. TITLE POLICIES

- 5.1 Has anyone obtained or been refused insurance cover in respect of any defect in title to the Property, including any restrictive covenant or any lost title deed?

Not to the Seller's knowledge but the Seller only comments for its period of ownership of the Property and the Buyer must rely on its own investigations.

- 5.2 If insurance cover has been obtained, please:
- (a) supply copies of all policy documents including the proposal form;
 - (b) confirm that the conditions of all such policies have been complied with; and
 - (c) give details of any claims made and supply copies of all relevant correspondence and documents.

Not applicable.

- 5.3 If insurance cover has been refused, please give details and supply copies of all relevant correspondence and documents.

See documentation already supplied.

6. ACCESS TO NEIGHBOURING LAND

- 6.1 Has the owner or occupier of any neighbouring premises ever requested or been allowed or been refused access to the Property to carry out repairs, alterations or other works to any neighbouring premises or the Conduits serving them? If so, please give details, including copies of any access orders granted under the Access to Neighbouring Land Act 1992 (**1992 Act**).

Not to the Seller's knowledge but the Seller has not made any enquiries of its own in this respect and the Buyer must rely on its own investigations.

- 6.2 Have you or, to your knowledge, has any previous owner or occupier of the Property ever requested or been allowed or been refused access to neighbouring premises to carry out repairs, alterations or other works to the Property or the Conduits serving it? If so, please give details, including copies of any access orders granted under the 1992 Act.

Not to the Seller's knowledge[but [the Seller has not made any enquiries of its own and only comments for its period of ownership of the Property and the Buyer must rely on its own investigations.

7. ACCESS TO AND FROM THE PROPERTY

- 7.1 Does the boundary of the Property (or, if applicable, the Development) immediately adjoin a highway maintainable at public expense at, and for the full width of, each point of access?

The Buyer must rely on their own investigations.

- 7.2 Are there any barriers to access to the Property that are controlled by a third party? If so, please give details.

The Buyer must rely on their own investigations.

8. PHYSICAL CONDITION

8.1 If the Property has been affected by any of the following, please supply details:

- (a) structural or inherent defects;
- (b) subsidence, settlement, landslip or heave;
- (c) defective Conduits, fixtures, plant or equipment;
- (d) rising damp, rot, or any fungal or other infection;
- (e) Japanese knotweed;
- (f) any other infestation; or
- (g) flooding.

The Buyer must rely on their own investigations and surveys.

8.2 Is the Seller aware of any Green Deal Plan affecting the Property (whether entered into by the Seller, any predecessor in title, or any previous or current tenant or occupier)? If yes, please supply a copy of the relevant documentation.

Not as far as the Seller is aware but the Seller has not made any enquiries of its own in this respect and the Buyer must rely on their own investigations.

8.3 Has asbestos been used in the present structures forming part of the Property or of any premises of which the Property forms part, including Conduits, fixtures, plant and equipment?

The Buyer must rely on their own investigations and surveys.

8.4 Please supply a copy of the most recent survey or assessment carried out in relation to the Property (whether by the Seller or by any other person) for the purposes of complying with regulation 4 of the Control of Asbestos Regulations 2012 (or any previous Control of Asbestos Regulations) or advise us when and where it can be inspected.

Not applicable.

8.5 Please supply a copy of the written plan and any other records prepared for managing asbestos in the Property or in any premises of which the Property forms part, or advise us when and where they can be inspected.

Not applicable.

- 8.6 Has any substance (other than asbestos) known or suspected to be unsuitable for its purpose, unstable or hazardous, been used in the present structures forming part of the Property, including Conduits, fixtures, plant and equipment?

Not to the Seller's knowledge but the Seller has not made any enquiries of its own in this respect and the Buyer must rely on its own investigations.

- 8.7 Has any asbestos, or any other substance known or suspected to be unsuitable for its purpose, unstable or hazardous, been removed from the Property in the past?

Not to the Seller's knowledge but the Seller has not made any enquiries of its own in this respect and only comments for its own period of ownership of the Property.

- 8.8 Please identify:

- (a) any buildings
- (b) any extensions or major alterations to existing buildings, and
- (c) any other major engineering works

which have been erected, made or carried out at the Property within the last 12 years.

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations.

- 8.9 In respect of anything identified in reply to enquiry 8.8, please supply copies of any subsisting guarantees, warranties and insurance policies.

Not applicable.

- 8.10 In respect of all Conduits, fixtures, plant or equipment which will remain part of the Property or which will serve the Property after completion of the Transaction:

- (a) please confirm that they have been regularly tested and maintained;
- (b) please confirm that, so far as you are aware, there are no items requiring significant expenditure within the next three years;
- (c) please supply a copy of the most recent maintenance report relating to each of them;
- (d) please supply copies of any subsisting guarantees, warranties and insurance policies.

The Buyer must rely on their own investigations and survey.

- 8.11 In relation to the guarantees, warranties and insurance policies identified in reply to enquiries 8.9 and 8.10, please confirm that:
- (a) all the terms have been complied with;
 - (b) there have been no claims made under any of them, whether or not those claims are current or have been settled; and
 - (c) there are no apparent defects in respect of which a claim might arise under them.

Not applicable.

9. CONTENTS

- 9.1 Please list any items which are currently attached to the structure of the Property in some way (e.g. wired, plumbed, bolted) and which you propose removing from the Property prior to completion of the Transaction.

The Seller does not intend to remove any such items prior to completion.

- 9.2 Please list any items (other than those belonging to an occupational tenant) that are not attached to the structure of the Property, and which you propose leaving at the Property after completion of the Transaction.

Refer to the terms of the draft contract.

- 9.3 In respect of each item listed in reply to enquiry 9.2, please:
- (a) confirm that the item is included in the purchase price agreed for the Transaction;
 - (b) confirm that the item belongs to you free from any claim by any other party; and
 - (c) supply copies of any subsisting certificates, guarantees and warranties relating to it.

Refer to the terms of the draft contract.

- 9.4 Please list any item that will remain at the Property after completion but which belongs to any third party other than an occupational tenant (e.g. meters).

The Buyer must rely on their own inspection of the Property.

10. UTILITIES AND SERVICES

- 10.1 Please provide details of the utilities and other services connected to or serving the Property.

The Buyer should rely on their own inspections and searches.

- 10.2 In respect of each utility or service listed in reply to enquiry 10.1, please state:

- (a) whether the connection is direct to a mains supply;
- (b) whether the connection is metered and if so whether the meter is on the Property and relates only to your use in relation to the Property;
- (c) who makes the supply; and
- (d) whether the Conduits run directly from a highway maintainable at public expense to the Property without passing through, under or over any other land.

The Buyer should rely on their own inspections and searches.

- 10.3 Has a notification been submitted in relation to the Property pursuant to regulation 3 of the Heat Network (Metering and Billing) Regulations 2014? If so, please supply a copy.

Not so far as the Seller is aware but the Seller has not made any enquiries of its own and the Buyer must rely on their own investigations.

- 10.4 Please provide details of any supply contracts and any other relevant documents.

The Seller is not aware of any such documents.

- 10.5 Please provide details of any contracts for the supply of services carried out at the Property (e.g. security or cleaning).

The Seller is not aware of any such documents.

11. FIRE SAFETY AND MEANS OF ESCAPE

*In this enquiry, **Fire Safety Order 2005** means the Regulatory Reform (Fire Safety) Order 2005 and any regulations made under it.*

- 11.1 Please advise us where we may inspect any records in relation to the Property, made for the purposes of complying with the Fire Safety Order 2005, including any records of findings following a fire risk assessment of the Property.

Not applicable—fire safety for the Property will be the Buyer's responsibility on completion.

- 11.2 Please advise us where we may inspect any records in relation to any premises within any building of which the Property comprises part, made for the purposes of complying with the Fire Safety Order 2005, including any records of findings following a fire risk assessment of any such premises.

The Seller is not aware of any such records.

- 11.3 Please provide details of any steps taken in relation to the Property to co-operate with any other people and to co-ordinate measures to comply with the Fire Safety Order 2005.

The Seller is not aware of any such arrangements.

- 11.4 What are the current means of escape from the Property in case of emergency?

The Buyer must rely on their own inspection of the Property.

- 11.5 If any current means of emergency escape from the Property passes over any land other than the Property or a public highway please:

- (a) provide copies of any agreements that authorise such use;
- (b) confirm that all conditions in any such agreements have been complied with; and
- (c) provide details of anything that has occurred that may lead to any agreement for means of escape being revoked, terminated or not renewed.

Not applicable.

12. PLANNING AND BUILDING REGULATIONS

- 12.1 Please supply a copy of any planning permission, approval of reserved matters, building regulations approval, building regulations completion certificate, self-certification, listed building consent and conservation area consent which relates to the Property, and of any consent for the display of advertisements at or from the Property (each a **Consent**).

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations.

- 12.2 In respect of any Consents disclosed, please identify:

- (a) those which have been implemented and if so, indicate whether fully or partially;
- (b) those which authorise existing uses and buildings; and
- (c) those which have not yet been implemented but are still capable of implementation.

The Buyer must rely on their own inspections and investigations.

12.3 Please supply a copy of any of the following certificates (each a **Certificate**) which relate to the Property:

- (a) established use certificate;
- (b) certificate of lawfulness of existing use or development; and
- (c) certificate of lawfulness of proposed use or development.

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations.

12.4 How are the existing buildings on the Property authorised if not by a Consent or a Certificate?

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations. The Property has been used for the same purpose for at least 10 years continuously.

12.5 How is the existing use of the Property authorised if not by a Consent or a Certificate?

The Buyer must rely on their own investigations.

12.6 What is the existing use of the Property, when did it start and has it been continuous since? If there is more than one existing use please specify each use and indicate which are main and which are ancillary, and when each use started.

The existing use of the Property is as a public house. The Property has been used for this purpose for at least 10 years and the Seller is not aware of any break in the continuity of the existing use.

12.7 Where the Property is not listed under the Planning (Listed Buildings and Conservation Areas) Act 1990, please provide details of any building works, demolition, mining or other engineering works that have taken place at the Property within the past ten years and confirm that all necessary Consents were obtained for them.

The Seller has not carried out any works, other than routine repair and maintenance work.

12.8 Where the Property is listed under the Planning (Listed Buildings and Conservation Areas) Act 1990, please provide:

- (a) a copy of the listing particulars where available; and
- (b) details of any alterations, extensions, other building works, demolition, mining or other engineering works that have taken place at the Property since the date when the Property was listed, and confirm that all necessary Consents were obtained for them.

Not applicable.

12.9 Have there been any actual or alleged breaches of the conditions and limitations and other terms in any Consents or Certificates?

The Seller has received no notice of any breach.

12.10 Is any Consent or Certificate the subject of a challenge in the courts either by way of judicial review or statutory proceedings? If not, is a challenge expected?

Not so far as the Seller is aware.

12.11 Please provide details of any application for a Consent or a Certificate which:

- (a) has been made but not yet decided;
- (b) has been refused or withdrawn; or
- (c) is the subject of an outstanding appeal.

The Seller is not aware of any but the Seller has made no enquiries in this respect and the Buyer must rely on their own investigations.

12.12 If there is any existing outline planning permission relating to the Property or other planning permission with conditions which need to be satisfied in order for development to proceed, what has been done to obtain approval of reserved matters and/or satisfaction of those conditions?

Not applicable.

12.13 Please supply a copy of any letters or notices under planning legislation which have been given or received in relation to the Property.

Not applicable.

- 12.14 Please confirm that you are not aware of any circumstances by reason of which a planning enforcement order might be made as a result of an apparent breach of planning control that has been deliberately concealed by you or (to your knowledge) any other person.

The Seller is not aware of any such circumstances and has received no notice of breach.

- 12.15 Have you notice of any matter, fact or thing that would lead you to believe that the Property or any part of it is to be listed in the local authority's list of assets of community value?

Please see enclosed letter regarding the community value nomination.

13. STATUTORY AGREEMENTS AND INFRASTRUCTURE

- 13.1 In relation to any agreements affecting the Property that have been entered into with any planning, highway or other public authority or utilities provider:

- (a) please supply details;
- (b) confirm that there are no breaches of any of their terms; and
- (c) confirm that there are no outstanding obligations under them.

Not applicable.

- 13.2 Are you required to enter into any agreement or obligation with any planning, highway or other public authority or utilities provider?

Not as far as the Seller is aware but the Buyer must rely on its own investigations.

- 13.3 Are there any proposals relating to planning, compulsory purchase powers, infrastructure (including parking, public transport schemes, road schemes and traffic regulation) or environmental health which, if implemented, would affect the continued use of the Property for its present purposes?

The Buyer must rely on its own investigations.

- 13.4 Is there anything affecting the Property that is capable of being registered on the local land charges register but that is not registered?

Not so far as the Seller is aware but the Seller has not made any enquiries of its own in this respect and the Buyer must rely on its own investigations.

- 13.5 Please confirm that the Property is not subject to any charge or notice remaining to be complied with.

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations.

- 13.6 Please supply details of any grant made or claimed in respect of the Property, including any circumstances in which any grant may have to be repaid.

The Seller has not made or claimed any grant in respect of the Property.

- 13.7 Please supply details of any compensation paid or claimed in respect of the Property under any planning legislation or following the exercise of compulsory purchase powers.

Not applicable.

14. STATUTORY AND OTHER REQUIREMENTS

- 14.1 Are you aware of any breach of, alleged breach of or any claim under any statutory requirements or byelaws affecting the Property, its current use, the storage of any substance in it or the use of any fixtures, machinery or chattels in it?

The Seller has not received any notice of breach or claim.

- 14.2 Please give details of any notices that require works to be carried out to the Property under any statute, covenant, agreement or otherwise and state to what extent these notices have been complied with.

The Seller has not received any such notices.

- 14.3 Other than any already supplied, please provide details of any licences or consents required to authorise any activities currently carried out at the Property, including any required under local legislation (e.g. London Building Act).

The Seller has provided copies of all licences and consents in its possession, but there may be others that it does not have copies of and the Buyer must rely on its own investigation in this regard.

- 14.4 Are you aware, in relation to the Property, of any breach or alleged breach of the Construction (Design and Management) Regulations 1994, 2007 or 2015?

The Seller has not received any notice of breach.

14.5 Has a Health and Safety file been prepared for the Property? If so, please:

- (a) confirm that it has been compiled and kept up to date in accordance with the Construction (Design and Management) Regulations 1994, 2007 or 2015 (as applicable);
- (b) advise when and where it can be inspected; and
- (c) confirm that the original will be handed over on completion.

Not applicable.

14.6 Have you supplied a valid Energy Performance Certificate (EPC) for the Property, or a copy of it, in relation to the Transaction and, if so, to whom?

See documentation already supplied.

14.7 If you have not supplied a valid EPC for the Property, please:

- (a) tell us where a valid EPC for the Property can be inspected; or
- (b) explain why no EPC is needed.

Not applicable.

14.8 Where the Property has an EPC rating of F or G, please supply a copy of any information or evidence which has been or could be used to support any registration in the PRS Exemptions Register.

Not applicable.

14.9 If the Property contains any air-conditioning, please:

- (a) state when and where the latest inspection report for that air-conditioning system can be inspected; and
- (b) confirm that the original of that inspection report will be handed over on completion.

The Property has no air-conditioning.

15. BUILDING SAFETY ACT 2022

In this enquiry 15 –

"BSA" means the Building Safety Act 2022;

"Building" means the Property (where it comprises an entire building) or the building of which the Property forms part;

"common parts" has the meaning set out in section 72(6) of the BSA; and

other terms shall have the same meanings as in the BSA.

- 15.1 Is the Building (or will it be, when fully built and occupied) a "higher-risk" building as defined by section 65 of the BSA?

If the answer is yes, then please answer enquiries 15.2 to 15.7. If the answer is no, then please go to enquiry 16.1 below.

No.

- 15.2 Who is or are accountable person(s) in relation to the common parts of the Building? Which one of them is the principal accountable person?

Not applicable.

- 15.3 Are you aware of any breach of, alleged breach of or any claim under the BSA, or any regulations made under it, in relation to the Building?

Not applicable.

- 15.4 Please provide a copy of the entry relating to the Building in the register kept under section 78 of the BSA.

Not applicable.

- 15.5 Please provide a copy of the most recent building assessment certificate (if any) relating to the Building.

Not applicable.

- 15.6 Please (a) confirm that the following documents have been compiled and kept up to date; (b) advise where and when they can be inspected; and (c) (where the Buyer will become an accountable person in respect of the Building) confirm that the originals will be handed over on completion:

- (i) all safety case reports (section 85)
- (ii) all prescribed information (section 88(1))
- (iii) all prescribed documents (section 88(2))
- (iv) the residents' engagement strategy (section 91)

- (v) any request made under section 92, and any information provided in response to such request
- (vi) any relevant complaints (section 93)
- (vii) any contravention notices (section 96)
- (viii) any outstanding requests to enter (section 97).

Note: section references above are to the BSA.

Not applicable.

- 15.7 Please give the name and contact details of a senior individual within the Seller who deals with BSA issues in relation to the Building; and confirm that the Buyer may make contact with that person in order to obtain information about BSA issues in relation to the Building.

Not applicable.

16. ENVIRONMENTAL

- 16.1 Please supply a copy of all environmental reports that have been prepared in relation to the Property or indicate where such reports may be inspected.

See documentation already supplied.

- 16.2 Please supply:

- (a) a copy of all licences and authorisations given in relation to the Property under environmental law and confirm that the terms of all such licences and authorisations have been complied with; and
- (b) details of any licences and authorisations for which application has been made but that have not yet been given.

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations.

- 16.3 What (if any) authorisations are required under environmental law for activities currently carried out or processes occurring at the Property, including storage of materials, water abstraction, discharges to sewers or controlled waters, emissions to air and the management of waste?

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations.

- 16.4 Please give details (so far as the Seller is aware) of:
- (a) past and present uses of the Property and of activities carried out there; and
 - (b) the existence of any hazardous substances or contaminative or potentially contaminative material in, on or under the Property, including asbestos or asbestos-containing materials, any known deposits of waste, existing or past storage areas for hazardous or radioactive substances, existing or former storage tanks (whether below or above ground) and any parts of the Property that are or were landfill.

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations, surveys and searches.

- 16.5 Please provide full details of any notices, correspondence, legal proceedings, disputes or complaints under environmental law or otherwise relating to real or perceived environmental problems that affect the Property, or which have affected the Property within the last ten years, including any communications relating to the actual or possible presence of contamination at or near the Property.

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations, surveys and searches.

- 16.6 Please provide full details of how any forms of waste or effluent from the Property (including surface water) are disposed of, including copies of any relevant consents, agreements and correspondence.

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations, surveys and searches.

- 16.7 Please give details of any actual, alleged or potential breaches of environmental law or licences or authorisations and any other environmental problems (including actual or suspected contamination) relating to:
- (a) the Property; or
 - (b) land in the vicinity of the Property that may adversely affect the Property, its use or enjoyment or give rise to any material liability or expenditure on the part of the owner or occupier of the Property.

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations, surveys and searches.

- 16.8 Please provide copies of any insurance policies that specifically provide cover in relation to contamination or other environmental problems affecting the

Property. If such insurance cover has at any time been applied for and refused, please provide full details.

To the extent the documentation already supplied does not answer this enquiry, the Buyer must rely on their own investigations, surveys and searches.

17. OCCUPIERS AND EMPLOYEES

17.1 Please give the names of anyone in actual occupation of the Property or receiving income from it. Except where apparent from the title deeds, please explain what rights or interests they have in the Property.

Tenant; please see enclosed Tenancy at Will.

17.2 Except where apparent from the title deeds or revealed in reply to enquiry 17.1, please state whether any person, apart from you, has or claims to have any right (actual or contingent) to use or occupy the Property or any right to possession of the Property or to any interest in it.

Please see enclosed Tenancy at Will.

17.3 If the Property is vacant, when did it become vacant?

Not applicable.

17.4 Is there anyone to whom the Transfer of Undertakings (Protection of Employment) Regulations 2006 will or might apply, who is:

- (a) employed at the Property by you; or
- (b) employed at the Property by someone other than you; or
- (c) is otherwise working at or is providing services at or to the Property?

The Seller does not employ any Staff.

17.5 In respect of each person identified in reply to enquiry 17.4, please provide copies of the current contract of employment, any other contractual documentation and (if applicable) any service occupancy agreement for resident employees.

Please see enclosed Tenancy at Will.

18. INSURANCE

- 18.1 Have you experienced any difficulty in obtaining insurance cover (including cover for public liability and, where relevant, for loss of rent) for the Property at normal rates and subject only to normal exclusions and excesses?

No.

- 18.2 Please give details of the claims history and any outstanding claims.

Not applicable.

- 18.3 Is there any insurance benefiting the Property, other than buildings insurance and any policy disclosed in reply to enquiry 5.1 (defect in title) or 16.8 (environmental insurance)?

There is none available for the benefit of the Buyer.

- 18.4 If an existing buildings insurance policy will remain in place after completion of the Transaction, or is to be relied on by the Buyer until completion, please supply a copy of the policy including the proposal form (if available) and schedule of insurance cover and (where not shown on the schedule) provide the following information:

- (a) the insurer's name and address;
- (b) the policy number;
- (c) the risks covered and the exclusions and the excesses payable;
- (d) the sums insured (showing separately, where applicable, the sums for buildings, plant and machinery, professionals' fees, loss of rent and public liability);
- (e) the name(s) of the insured(s) and of all other persons whose interests are (or will be) noted on the policy;
- (f) the current premium;
- (g) the next renewal date;
- (h) the name and address of the brokers; and
- (i) details of any separate terrorism insurance arrangements.

Not applicable.

- 18.5 Please confirm that all premiums have been paid that are required to maintain the cover referred to in enquiry 18.4 up to the next renewal date following the date of the Seller's replies to these enquiries.

Confirmed.

18.6 Please provide details of any circumstances that may make the policy referred to in the reply to enquiry 18.4 void or voidable.

None to the Seller's knowledge but the Buyer must rely on its own investigations.

19. RATES AND OTHER OUTGOINGS

19.1 What is the rateable value of the Property?

The Buyer must rely on their own enquiries of the ratings authority.

19.2 Please confirm that the Property is not assessed together with other premises or, if it is, please give details.

Confirmed.

19.3 Please provide copies of any communications received in connection with:

- (a) the latest rating revaluation and any returns made; and
- (b) any proposal or pending appeal.

The Buyer must rely on their own enquiries of the ratings authority.

19.4 Please give details of:

- (a) any works carried out to, or any change of use of, the Property that may cause the rateable value to be revised; and
- (b) any application made for the rateable value to be revised.

Not applicable.

19.5 In the current year what is payable in respect of the Property for:

- (a) uniform business rates; and
- (b) water rates, sewerage and drainage rates?

The Buyer must rely on their own enquiries of the relevant authorities.

19.6 Have you made any claim for void period allowance or for exemption from liability for business rates? If so, please give details.

Not to the Seller's knowledge.

19.7 Is the Property the subject of transitional charging arrangements? If so, please give details.

The Buyer must rely on their own enquiries of the ratings authority.

19.8 Except where apparent from the title deeds, please give details of all outgoing (other than business, water, sewerage and drainage rates) payable by the owner or occupier of the Property, and confirm that all payments due to date have been made.

The Seller is not aware of any other outgoing.

19.9 Is the Property situated within an area subject to a Business Improvement District (**BID**) arrangement?

The Buyer must rely on their own investigations.

19.10 If the Property is within an area subject to a BID arrangement, please provide the following:

- (a) the name and address of the BID body;
- (b) the amount of the levy payable in respect of the Property; and
- (c) details of any arrangements under which you may be liable to contribute to the funding of the BID even if you are not the rateable occupier.

The Buyer must rely on their own investigations.

19.11 If the Property is not within an area subject to a BID arrangement, are you aware of any proposal to create a BID that will include the Property?

The Buyer must rely on their own investigations.

20. NOTICES

20.1 Except where details have already been given elsewhere in replies to these enquiries, please supply copies of all notices and any subsequent correspondence that affect the Property or any neighbouring property and have been given or received by you or (to your knowledge) by any previous owner, tenant or occupier of the Property.

Not applicable.

20.2 Are you expecting to give or to receive any notice affecting the Property or any neighbouring property?

Not as far as the Seller is aware.

21. DISPUTES

Except where details have already been given elsewhere in replies to these enquiries, please give details of any disputes, claims, actions, demands or complaints that are currently outstanding, likely or have arisen in the past and that:

- (a) relate to the Property or to any rights enjoyed with the Property or to which the Property is subject; or
- (b) affect the Property but relate to property near the Property or any rights enjoyed by such neighbouring property or to which such neighbouring property is subject.

The Seller is not aware of any disputes, claims, actions, demands or complaints relating to the Property or to any rights enjoyed with the Property that are currently outstanding. The remainder of this enquiry is too wide and the Buyer must rely on their own investigations.

22. COMMUNITY INFRASTRUCTURE LEVY (CIL)

22.1 Has any planning permission (including any permission under section 73 of the Town and Country Planning Act 1990) relating to the Property been granted that is subject to the Community Infrastructure Levy ("CIL")?

The Buyer must rely on their own investigations.

22.2 Has any other CIL liability been incurred in respect of the Property relating to development authorised by permitted development rights or any other "general consent" (as defined in Regulation 5 of the CIL Regulations 2010)?

Not to the Seller's knowledge but the Seller has not made any enquiries of its own and the Buyer must rely on their own investigations.

22.3 Are you aware of any existing or future CIL liability relating to the Property?

Not to the Seller's knowledge and the Seller has received no notice or correspondence but the Buyer must rely on their own investigations

22.4 Has any notice or correspondence relating to any existing or future CIL liability in respect of the Property (including in relation to any payments of

CIL in kind) been sent, lodged or received? If so, please supply a copy of all such notices and correspondence.

Not to the Seller's knowledge and the Seller has received no notice or correspondence but the Buyer must rely on their own investigations

22.5 Have you lodged or received notice of any undetermined planning applications (including any planning appeals) relating to the Property or are you aware of any such applications?

Not to the Seller's knowledge and the Seller has received no notice or correspondence but the Buyer must rely on their own investigations

22.6 If any CIL liability has been, or is to be, incurred, relating to the Property, has any notice been served under the CIL legislation assuming liability for the CIL or is there any legal obligation on anyone to do so?

Not to the Seller's knowledge and the Seller has received no notice or correspondence but the Buyer must rely on their own investigations

22.7 Where someone has assumed liability for any CIL, or is under an obligation to assume liability for any existing or future CIL, relating to the Property, what protection is in place

- (a) to prevent that person withdrawing their assumption of liability?
- (b) to prevent that person transferring their assumption of liability without the consent of the Buyer, following completion of the Transaction?
- (c) to protect the Buyer from default liability if the person who has assumed liability defaults and the collecting authority seeks or requires payment of the whole or any part of the CIL from the Buyer?

The Buyer must rely on their own investigations.

22.8 If any CIL liability has been, or is to be, incurred, relating to the Property, have any of the buildings forming part of the Property been in lawful use for a continuous period of six months within the period of three years before planning permission first permitted the chargeable development? If so, please specify which buildings or part(s) of such buildings have been in lawful use.

Not to the Seller's knowledge but the Buyer must rely on their own investigations.

22.9 If any CIL liability has been, or is to be, incurred relating to the Property, is there any proposal to demolish any of the buildings forming part of the Property, or have any buildings that once formed part of the Property been

demolished since the grant of a planning permission that is subject to CIL? If so, please provide details.

Not to the Seller's knowledge but the Buyer must rely on their own investigations.

- 22.10 In relation to any CIL liability that has been, or is to be, incurred relating to the Property, are you aware that any relief has been claimed? If so, please provide full details including the date when the chargeable development in connection with which the relief was claimed was commenced.

Not to the Seller's knowledge but the Buyer must rely on their own investigations.

23. COMMONHOLD

- 23.1 Does the Property include any land that is the subject of any application, or any proposed application, to the Land Registry for registration of a freehold estate in commonhold?

Not to the Seller's knowledge but the Seller has made no enquiries of its own and the Buyer must rely on their own investigations.

- 23.2 Have you consented or been asked to consent to the establishment of a freehold estate in commonhold that would include the Property or any part of the Property?

Not as far as the Seller is aware.

24. STAMP DUTY LAND TAX (SDLT) ON ASSIGNMENT OF A LEASE

*In this enquiry, **Lease** has the same meaning as in CPSE.4 ("the lease under which the Property is held and which is to be assigned by the Seller to the Buyer").*

- 24.1 If the grant of the Lease or the substantial performance of the agreement to grant the Lease or any event since the grant of the Lease was a land transaction for SDLT purposes,
- (a) what was the date of the grant of the lease or substantial performance (or later transaction) for SDLT purposes?
 - (b) was the transaction notifiable?
 - (c) if the transaction was notifiable, please provide a copy of each land transaction return made to HMRC and copy of each certificate issued by HMRC certifying that the transaction was notified to them;
 - (d) if the transaction was not notifiable, please specify why it was not and provide a copy of any self-certification certificate made on the grant

of the lease (or later transaction) or otherwise certify the effective date of the grant of the lease or substantial performance.

Not applicable.

24.2 Is there a potential or outstanding obligation to make an additional land transaction return to HMRC as a result of any of the following occurring during the first five years from the date given in the answer to enquiry 24.1(a):

- (a) the settlement or determination of any rent reviews or any other provision for varying the rent; or
- (b) the settlement or determination of any contingent, uncertain or unascertained rents?

If there is, please provide a full schedule of the rents payable and paid in each quarter since the date given in the answer to enquiry 24.1(a).

Not applicable.

24.3 If a premium was paid for the grant of the lease or any assignment of the lease to you

- (a) was the whole or any part of that premium contingent, uncertain or unascertained;
- (b) if it was, does the whole or any part of that premium remain contingent, uncertain or unascertained; and
- (c) have you made any application to HMRC to defer payment of SDLT on that contingent, uncertain or unascertained consideration?

Not applicable.

24.4 Were any SDLT reliefs claimed on the grant of the Lease and, if applicable, on the assignment of the Lease to you, that would result in the assignment of the Lease by you being deemed to be the grant of a new Lease?

Not applicable.

25. DEFERRED PAYMENT OF SDLT

If you have made any application to defer the payment of SDLT on any contingent, uncertain or unascertained consideration and you are seeking an indemnity from the buyer in respect of the deferred payment:

- (a) please provide a copy of the original land transaction return made to HMRC and a copy of the certificate issued by HMRC certifying that the transaction was notified to them;

- (b) please provide a copy of all correspondence with HMRC regarding the application to defer the payment of SDLT;
- (c) what is the amount of SDLT on which payment has been deferred;
- (d) when does the period of deferral end; and
- (e) has any event occurred that quantifies the amount of the contingent, uncertain or unascertained consideration that would impose an obligation on you to make a further land transaction return to HMRC?

Not applicable.

26. VALUE ADDED TAX (VAT) REGISTRATION INFORMATION

26.1 Are you registered for VAT?

Yes

26.2 If so, please provide details of your VAT registration number.

729 3179 12

26.3 If you are registered as part of a VAT group, please provide the name of the representative member.

Not applicable.

27. TRANSFER OF A BUSINESS AS A GOING CONCERN (TOGC)

27.1 Do you expect the Transaction to be treated as a TOGC and so to be outside the scope of VAT?

If you answered no, please go to enquiry 28 below; otherwise please answer enquiries 27.2–27.5 below.

Yes

27.2 Why do you think TOGC treatment will apply?

The Property is sold subject to a tenancy.

27.3 Are there any factors (other than those solely within our control) that may affect the availability of this treatment?

Not as far as the Seller is aware.

27.4 Is the Transaction partly within and partly outside the scope of VAT (being a TOGC)? If so, how do you propose to apportion the price between the two elements?

Not applicable.

27.5 Is the Property a Capital Goods Scheme item? If so, and if the period of adjustment has not yet expired, please supply the following:

- (a) the start date of the adjustment period and of any intervals that have started or will start before completion of the Transaction;
- (b) the original deductible percentage;
- (c) the total input tax attributable to the Property (whether or not recoverable) that is subject to adjustment in accordance with the Capital Goods Scheme and the amount of that input tax that has been recovered by you, or by anyone previously responsible for making adjustments during the current period of adjustment; and
- (d) details of any adjustment of the input tax recovered in relation to the Property by you or anyone previously responsible for making adjustments.

Not applicable.

28. OTHER VAT TREATMENT

If and to the extent that the Transaction may not be a TOGC (however unlikely this may be) or TOGC status is not available, will the Transaction (or any part of it) be treated for VAT purposes as:

- (a) standard-rated (*if yes, please go to enquiry 29 below*);
- (b) exempt (*if yes, please go to enquiry 30 below*);
- (c) zero-rated (*if yes, please go to enquiry 31 below*); or
- (d) outside the scope of VAT (other than by reason of being a TOGC)? (*if yes, please go to enquiry 32 below*).

Standard rated.

29. STANDARD-RATED SUPPLIES

29.1 Why do you think that the Transaction (or any part of it) is standard-rated?

The Seller has waived the exemption from VAT.

- 29.2 If the Transaction (or any part of it) is compulsorily standard-rated (as the freehold sale of a new or uncompleted building or civil engineering work), please state:
- (a) the date of the certificate of practical completion of the Property (or each relevant part);
 - (b) if different, the date on which it was first fully occupied; and
 - (c) whether the Property (or any part of it) is not yet completed.

Not applicable.

- 29.3 Have you (or a relevant associate within the meaning of paragraph 3 of Schedule 10 to the Value Added Tax Act 1994) exercised a valid option to tax (within the meaning of Schedule 10 to the Value Added Tax Act 1994) that applies to the Property? If so, please:
- (a) supply a copy of the option to tax and the notice of the option given to HMRC and any notices and correspondence received from HMRC in relation to the option;
 - (b) supply a copy of any permission required from HMRC for the option or, where relevant, details of any automatic permission relied upon, and provide confirmation that any conditions for such permission have been satisfied; and
 - (c) confirm that the option applies to the whole of the Property and has not been and cannot be disapplied or rendered ineffective for any reason and cannot and will not be revoked.

Yes – to follow.

- 29.4 Where the Transaction is the assignment of a lease, has the landlord (or a relevant associate within the meaning of paragraph 3 of Schedule 10 to the Value Added Tax Act 1994) exercised a valid option to tax (within the meaning of Schedule 10 to the Value Added Tax Act 1994) that applies to the Lease?

Not applicable.

30. EXEMPT SUPPLIES

- 30.1 Why do you think the Transaction (or any part of it) will be exempt?

Not applicable.

- 30.2 Does the Transaction involve both standard-rated and exempt supplies? If so, how do you propose to apportion the price between the two elements?

Not applicable.

31. ZERO-RATED SUPPLIES

31.1 Why do you think that the Transaction (or any part of it) is zero-rated?

Not applicable.

31.2 Does the Transaction involve both standard-rated and zero-rated supplies? If so, how do you propose to apportion the price between the two elements?

Not applicable.

32. TRANSACTIONS OUTSIDE THE SCOPE OF VAT (OTHER THAN TOGCs)

32.1 Why do you think that the Transaction (or any part of it) is outside the scope of VAT?

Not applicable.

32.2 Is the Transaction partly within and partly outside the scope of VAT (other than by reason of being a TOGC)? If so, how do you propose to apportion the price between the two elements?

Not applicable.

33. CAPITAL ALLOWANCES

NOTE: In this enquiry 33:

"CAA" means the Capital Allowances Act 2001;

"**plant and machinery fixtures**" means plant and machinery fixtures at the Property;

"**capital allowances**" has the same meaning as in the CAA, and includes (without limitation):

- (a) super-deductions and SR allowances as defined by section 9 of the Finance Act 2021,
- (b) (where the Property is located or part-located within a freeport tax site) allowances for qualifying expenditure on plant and machinery for use in freeport tax sites as set out in section 45O of the CAA, and
- (c) any similar or analogous allowances for qualifying capital expenditure on plant and machinery under any legislation supplementing or replacing the CAA from time to time.

33.1 Do you hold the Property on capital account as an investor/ owner-occupier, or on revenue account as a developer/ property trader as part of your trading stock? Please specify which.

Investor.

33.2 Have you claimed capital allowances on plant or machinery fixtures or allocated any expenditure on such fixtures to a capital allowances pool? If so, please answer the supplementary questions in enquiry 33.9 in respect of that expenditure.

Yes

33.3 If there is any expenditure on plant and machinery fixtures that you have not pooled:

- (a) will you do so if the Buyer asks you to?
- (b) if so, by when?
- (c) if not, why not?

Not applicable

33.4 If you bought the Property and cannot pool any expenditure on plant and machinery fixtures:

- (a) please provide the name and contact details of everyone who has owned the Property since April 2014;
- (b) please provide evidence that the most recent previous owner who was entitled to claim allowances pooled any expenditure on plant and machinery fixtures? Please answer the supplementary questions in enquiry 33.9 in respect of that previous owner's expenditure.

Not applicable

33.5 Please provide details of any plant and machinery fixtures which were paid for by a tenant, including any contributions made by you towards their cost.

Not applicable

33.6 Please provide details of any plant and machinery fixtures which are leased to you by an equipment lessor.

Not applicable

- 33.7 If the transaction is the grant of a new lease at a premium, and you are entitled to do so and the Buyer asks you to, will you enter into a CAA section 183 election for the Buyer to be treated as the owner of the plant and machinery fixtures for capital allowances purposes?

Not applicable

- 33.8 Please provide details of any expenditure on plant and machinery that you have treated as long-life assets, or any expenditure upon which you have claimed another type of capital allowances (for example, industrial buildings allowances, research and development allowances, business premises renovation allowances and so on).

Not applicable

Supplementary enquiries

- 33.9 For each plant and machinery fixture for which a claim has been made or expenditure has been pooled, please:
- (a) provide a description of that fixture;
 - (b) state when that fixture was acquired;
 - (c) state whether that fixture was installed by you, or already installed by a previous owner (please specify which);
 - (d) state the amount of expenditure pooled in respect of that fixture; and
 - (e) (where enquiry 33.2 applies) confirm that you will enter into a CAA section 198 election in that amount (or other appropriate amount, to be agreed) if asked to do so by the Buyer.

OR

- (f) (where enquiry 33.4 applies) confirm whether the most recent previous owner who was entitled to claim allowances entered into a CAA section 198 election and, if so, in what amount.

- (a) Radiator
- (b) 3/12/2019
- (c) The Seller
- (d) Nil tax written down value
- (e) Not applicable
- (f) Not applicable

- 33.10 In relation to capital allowances on structures and buildings (SBAs):

- (a) does the Property qualify for SBAs?

- (b) if the answer to (a) is yes, then please state: the total qualifying expenditure for SBAs; the dates when such expenditure was incurred and by whom; the amounts of SBAs that have been claimed to date, by whom and when; the current residue of qualifying expenditure; together with all supporting evidence as required by the relevant legislation; and please provide an "allowance statement" as mentioned in section 270IA of the CAA.

- | |
|--------------------|
| (a) No |
| (b) Not applicable |

33.11 Please provide the name and contact details of your capital allowances adviser. Please confirm that we may make contact with him/her in order to obtain information about the matters dealt with in this enquiry 33.

Lockett & Co.
