

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: Mark Tucker and Colin Roxburgh

Buyer:

Property: 37 High Street, Rugby, Warwickshire CV21 3BW

Development (if appropriate):

Transaction: Auction sale

Seller's solicitors: Barcan+Kirby LLP

Buyer's solicitors:

Date: 28.8.2025

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.

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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?

(a) No

(b) No

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

N/A

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?

The Seller has no further information other than that (if any) contained in the documents already supplied and the Buyer should rely on its on inspection and survey.

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

Except to the extent (if any) revealed by the documents already supplied the Seller is not aware of any such agreement.

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.

Except to the extent (if any) revealed by the documents already supplied, the Seller

is not aware of any such projections.

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

N/A

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.

(a) N/A

(b) N/A

(c) N/A

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 notice of any alleged breach and is not aware of any such breach.

(b) The Seller has not received any such items and is not aware of any such items.

(c) Please see (a) above.

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**)?

N/A

- 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.

Except to the extent (if any) revealed by the documents already supplied the Seller is not aware of the existence of such matters. Please rely on your own searches and inspection.

- 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 Seller is not aware of any other rights, other than those disclosed by the documents 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**)?

Not so far as the Seller is aware, but no warranty or representation is given and the Property is sold subject to any overriding interests that may subsist.

- 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.

Not applicable, so far as the Seller is aware.

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

Not so far as the Seller is aware, but the Seller has not carried out a recent inspection. The Property is sold subject to any overriding interests that may subsist.

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

The Seller has not and is not aware of anyone else having done so.

- 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.

The Seller is not aware of any such interests but has not carried out a recent inspection. The Property is sold subject to any such interests as may exist.

- 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?

(a) Not so far as the Seller is aware but please rely on the results of your own searches.

(b) No.

(c) Not applicable.

The Seller has not carried out any investigations to verify these replies.

- 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?

The Seller is not aware of any such use of any part of the Property during its ownership. The Seller has no knowledge relating to any period before it acquired the Property.

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?

The Seller has not attempted to obtain such insurance cover and is not aware of anybody else having attempted to do so.

- 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.

Not applicable, so far as the Seller is aware.

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**).

The Seller has not received any request for access, and is not aware of any such request having been received during its ownership.

- 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.

No such request has been made by the Seller.

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?

Please rely on inspection and your own enquiries of the relevant authority.

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

Not so far as the Seller is aware.

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.

No warranty or representation is given about the physical condition of the Property. Please rely on your own inspection and survey.

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 so far as the Seller is aware.

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?

No warranty or representation is given about the presence or absence of asbestos at the Property. Please but rely on own inspection and survey.

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.

Please see the reply to enquiry 8.3.

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.

Please see the reply to enquiry 8.3.

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?

No warranty or representation is given about the physical condition of the Property. Please rely on inspection and survey.

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?

Please see the reply to enquiry 8.3.

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.

The Seller is not aware of any such works having taken place, save for those (if any) already disclosed in the documents supplied, and has not carried out any investigations to verify this.

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, so far as the Seller is aware.

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.

(a) No representation or warranty is given about the physical state of the Property or the Conduits, fixtures, plant or equipment serving it.

(b) Please see (a) above.

(c) The Seller does not have any such reports save for those (if any) already supplied.

(d) Please see (c) above

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.

We are not aware of any such matters. No warranty is given as to the state or condition of the Property. The Buyer must rely on its own inspection and survey.

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.

None so far as the Seller is aware.

- 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.

None so far as the Seller is aware.

- 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.

Not applicable.

- 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 Seller is not aware of any such items other than equipment belonging to utility companies or statutory undertakers that may be present.

10. UTILITIES AND SERVICES

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

Main services are connected and are the responsibility of the tenant. Please rely on your own searches and enquires

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.

(a) – (d) Please see reply to 10.1 above

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.

The Seller has not submitted such a notification.

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

Please refer to the documents already supplied.

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

Please refer to the documents already supplied.

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.

The seller does not hold any documents. If a document is held then it will be held by the tenant.

- 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.

Please see reply to 11.1.

- 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.

Not applicable, please see reply to 11.1.

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

Please rely on inspection.

- 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**).

Please rely on your own enquiries of the relevant authority to ascertain whether there are any Consent relating to the Property, and, if required, obtain copies of the same from that authority. No warranty or representation about compliance with planning legislation or building regulations at the Property is given.

- 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 is requested to reach its own view regarding such matters.

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.

Please see the reply to enquiry 12.1.

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

Please rely on inspection and your own enquiries of the relevant authority. No warranty or representation about compliance with planning legislation or building regulations at the Property is given.

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

Please see the reply to enquiry 12.4.

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.

Please rely on inspection and your own enquiries of the local planning authority and all other relevant authorities.

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 is not aware of any such works having taken place during its ownership,

save for those (if any) already disclosed in the documents supplied, but has not carried out any investigations to verify this. The Seller has no knowledge as to whether any such works were carried out prior to its ownership. Please rely on inspection and your own enquiries of the relevant authority in this regard.

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 not received any notice of such 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. Please rely on your own enquiries of the local planning authority.

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 Buyer should rely on its enquiries of the local planning authority and other relevant authorities.

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?

The Seller is not aware of any such outline permissions, but has not carried out any investigations to verify this. Please rely on your own enquiries of the relevant authority.

- 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.

As far as the Seller is aware, it has not received any such letters or notices. The Buyer should rely on its own enquiries of the local planning authority and other relevant authorities.

- 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.

Confirmed, so far as the Seller is aware.

- 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?

No, but the Seller has not carried out any investigations to verify this and the Buyer should rely on its own investigations and enquiries of the relevant authority. The Buyer should decide for itself whether or not all or any part of the Property is land of the kind defined in section 88 of the Localism Act 2012 that is capable of being so listed.

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.

Please rely on inspection and your own searches and enquiries regarding outstanding obligations. The Seller is not aware of having received notice of any breach in relation to such agreements.

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

Please refer to the documents already supplied.

- 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?

Not so far as the Seller is aware, but the Seller has not carried out any investigations to verify this. Please rely on your own enquiries of the relevant authority.

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 Property is sold subject to any such matters. Please rely on your own enquiries of the relevant authority.

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

Please refer to the documents already supplied and rely on your own enquiries of the relevant authority.

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 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.

The Seller is not aware of such matters but no warranty is given and you are required to rely only on your own searches and enquiries of the relevant authorities.

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 is not aware of, and has not received notice of, any such breach, alleged breach or claim. The Buyer is requested to rely on the documents supplied, the other answers to these enquiries, its inspection of the Property and its enquiries of the relevant authorities.

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 is not aware of having received any such notice.

- 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 is not aware that any such licences or consents are required, but no representation or warranty is given. Please rely on your own investigations to verify this.

- 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?

No

- 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.

No

- 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?

This is currently being renewed (at the time of writing)

- 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.

See 14.6

- 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.

See 14.6

- 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.

(a) Not applicable.

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.

There are none

- 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.

The Seller is not aware of any such licences, authorisations or applications.

- 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?

None, so far as the Seller is aware, but no representation or warranty is given. Please rely on your own investigations to verify this.

- 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.

(a) Please see the reply to enquiry 12.6.

(b) No warranty or representation is given about the presence of any such substances or materials. Please rely on inspection, survey and your own environmental investigations.

- 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.

Since it acquired the Property, the Seller is not aware of having received or sent any such notices, correspondence, legal proceedings or complaints or received notice of any such disputes.

- 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.

The Buyer is requested to make and rely on the usual enquiries of the relevant authorities and no representation is made or warranty is given in this respect.

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.

(a) The Seller has received no notice or other intimation of any such breach from any public authority, but no representation or warranty is given about the state and/or condition of the Property. Please rely on your own environmental investigations.

(b) The Seller has received no notice or other intimation of any such breach from any public authority and has not made any complaint or report to anyone, but no representation or warranty is given about the state and/or condition of any land in the vicinity of the Property, as to which please rely on your own environmental investigations.

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.

The Seller is not aware of any such insurance policy having been taken out in respect of the Property or of any proposal to any insurer for such cover having been refused.

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.

See lease dated 1 December 2015

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.

The Seller is not aware of anyone having or claiming any such right, but the

Property is sold subject to any overriding interests that may subsist.

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

N/A

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?

No.

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.

Not applicable.

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)?

Not so far as the Seller is aware.

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.

The Seller is not aware of any such circumstances but the Buyer must rely on its own interpretation of the information provided.

19. RATES AND OTHER OUTGOINGS

19.1 What is the rateable value of the Property?

Unknown

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

Not so far as the Seller is aware, but please rely on your own enquiries of the rating authority.

- 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 Seller has not received any such communications.

- 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.

- (a) The Seller is not aware of any such works or change of use, but please rely on your own enquiries of the rating authority.
- (b) The Seller has not made any such application.

- 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 Seller does not know. Please rely on your own enquiries of the rating authority and relevant utility company.

- 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 applicable.

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

Not so far as the Seller is aware, but please rely on your own enquiries of the rating authority to verify this.

- 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 save as may be apparent from the documents supplied.

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

Not so far as the Seller is aware, but please rely on your own enquiries of the relevant authority.

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.

Please see reply to enquiry 19.9.

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?

Please see reply to enquiry 19.9.

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.

The Seller has received no statutory notices affecting the Property or any neighbouring property from any public body while it has owned the Property.

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

Not so 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 such disputes etc.

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")?

Not so far as the Seller is aware, but the Seller has not carried out any investigations to verify this. Please rely on your own enquiries of the relevant authority.

- 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 so far as the Seller is aware, but the Seller has not carried out any investigations to verify this. Please rely on your own enquiries of the relevant authority.

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

No, but the Seller has not carried out any investigations. Please rely on your own enquiries of the relevant authority.

- 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.

The Seller has not sent, lodged or received any such notice or correspondence.

- 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?

The Seller has not lodged or received any such notice.

- 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 applicable, so far as the Seller is aware.

- 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?

Not applicable, so far as the Seller is aware.

- 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 applicable, so far as the Seller is aware.

- 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 applicable, so far as the Seller is aware.

- 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 applicable, so far as the Seller is aware.

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 so far as the Seller is aware.

- 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?

No.

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.

168306595

- 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?

Opted to tax

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

Not applicable.

- 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?

Opted to tax

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.

(a)Attached (b)N/A (c) Confirmed

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?

No

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.

Not applicable.

- 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.

No.

- 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, so far as the Seller is aware.

- 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, so far as the Seller is aware.

- 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.

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.

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.

Not applicable.