

## SCHEDULES

### SCHEDULE 18

#### SALE OF LESSORS: ELECTION OUT OF CHARGE

##### *Commencement etc*

- 11 Neither section 398F of CTA 2010 (inserted by paragraph 6) nor the corresponding provision treated as inserted by paragraph 10 apply in relation to expenditure incurred in pursuance of a written contract which is finalised by A before 9 December 2009; and for this purpose a contract is finalised on the earliest date on which—
- (a) it is unconditional or (if conditional) the conditions are met, and
  - (b) no terms remain to be agreed.