

Reference

Please use this reference if you write or call.  
It will help to avoid delay.

HM Revenue & Customs  
Large Business Service  
Oil & Gas (PRT Team)  
5th Floor Bush House  
South West Wing  
Strand  
LONDON  
WC2B 4RD

Phone 020 7438 8281

## Cross-Field Allowance Election under Section 65 Finance Act 1987

The participator in the receiving field(s) should complete this form

### Participator details

Full name of participator in receiving field(s)

Field of origin

Receiving field(s)

1	
2	
3	

Qualifying date of receiving field

*Section 65(3) Finance Act 1987*

The statutory requirements are set out in Section 65  
and Schedule 14 Finance Act 1987.

If there is not enough space to enter all the required  
details please set them out on a separate sheet which  
will form part of this election.

An election is irrevocable.

Please read the enclosed notes before completing this  
election form.

### Election

I elect that the amount(s) shown in Part A column 7  
(in each case not exceeding 10 per cent of the  
expenditure specified in Part A column 5) shall be  
allowable in accordance with Section 65 and Schedule  
14 Finance Act 1987 in respect of the receiving field(s)  
shown on this page.

Signature of Secretary or other proper officer  
of the participator

Status of signatory

Date

UK registered office

Address
Postcode

**Part A**

Enter details of the claims and final decisions as to supplement giving rise to each elected amount shown in column 7.

Field of origin

Full name of participator in field of origin

Date of claim	Schedule of claim	Claim number	Date of final decision as to supplement	Total amount of expenditure allowed as qualifying for supplement in the decision in column 4	Has there been a previous election in respect of the amount in column 5? If 'Yes' see Part C	Elected amount allowable in respect of the receiving field(s) and to be disregarded in the field of origin	Supplement to be disregarded in the field of origin as a result of the CFA election
1	2	3	4	£ 5	✓ 6	£ 7	£ 8
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
/ /			/ /		Yes <input type="checkbox"/> No <input type="checkbox"/>		
<b>Total</b>							

## Part B

If more than one receiving field is shown on (the front) page 1 complete part B to show the apportionment between the receiving fields of each elected amount shown in Part A column 7.

Elected amount Repeat amount shown in Part A column 7 £	Apportionment of elected amount between receiving fields		
	Name of field	Name of field	Name of field
	Amount apportioned to field £	Amount apportioned to field £	Amount apportioned to field £
<b>Totals</b>			

**Part C**

Complete this part if there has been a previous CFA election, including a previous election by an associated company, in respect of any amount shown in part A column 5.

Expenditure in respect of which previous CFA election(s) made. Repeat amount shown in Part A column 5 £ 1	Maximum available for CFA elections (10% of Part C column 1) £ 2	Date(s) of previous CFA election(s) 3	Name of company making previous CFA election(s) 4	Previous elected amount(s) (State total) £ 5	Elected amount this election (Part A column 7) £ 6	Aggregate of elected amounts under all CFA elections now made (Part C columns 5 & 6) £ 7
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				
		/ /				