



# Property investment

We have substantial expertise in dealing with inward investment into the UK and European property markets, in both the commercial and residential sectors. We can advise on all aspects of property investment including:

## Structuring

The most appropriate structure for a property holding business will depend on a number of factors including the nature and location of the property and the tax profile of the investors. The most appropriate property holding vehicle may be situated either onshore or offshore and could take any number of forms including a limited company, trust, limited liability partnership or some form of fund or special purpose vehicle.

In considering the most tax efficient structure, it is necessary to consider all taxes including personal and corporate taxes, as well as indirect taxes such as stamp duty, VAT, stamp duty land tax and withholding taxes. We are able to provide advice around the appropriate use of double tax treaties.

As circumstances change, it often becomes necessary to undertake restructuring and/or revise structures for the purposes of making asset disposals, for example.

## Financing

We are able to advise on:

- Financing options, and assist in debt finance negotiations
- Tax impact of financing options

## Developing your property portfolio

We can provide advice and assistance in the following areas:

- Property investment appraisals
- Portfolio reviews

## Tax compliance / reporting

Our team has significant experience in the provision of tax advisory and compliance services, covering:

- Compliance, to include preparation, review and submission of tax computations
- Capital allowance negotiations and computations
- VAT elections and compliance

*Please note that this is not an exhaustive list of services and we would be happy to discuss specific service requirements at any time.*