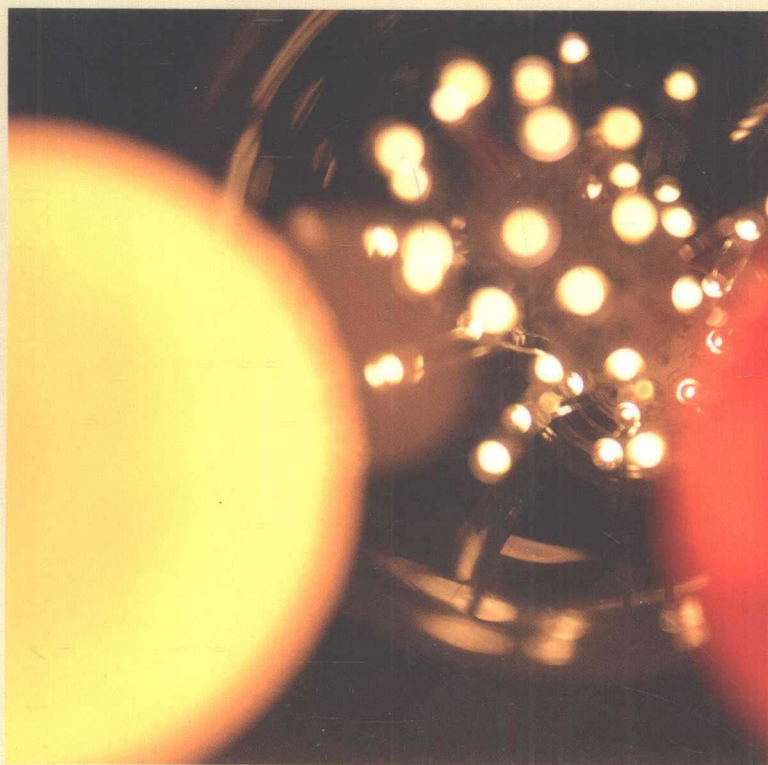


# Property Taxes 2015/16



Robert W Maas FCA, FTII, FIIT, TEP  
CBW Tax

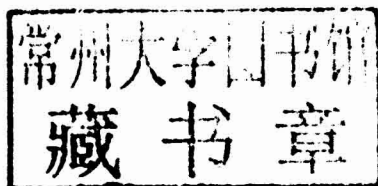
B L O O M S B U R Y

Bloomsbury Professional

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# Preface

The structuring of property transactions is one of the most difficult areas of tax planning. Each transaction needs to be considered individually. As few property transactions of any size are wholly financed by the taxpayer, the structure of a transaction is frequently dictated, or at least heavily influenced, by the requirements of third parties. Furthermore, the ease with which interests in land can be created or subdivided frequently means that the tax implications of a proposal on several different owners need to be considered.

VAT in particular can be extremely complex and getting it wrong can be expensive. I am finding in practice that I am spending a significant amount of time on VAT problems. Frequently structuring a transaction slightly differently can give a vastly different VAT result. In the meantime there is no sign of a decrease in the number of VAT tribunal decisions and court cases that have to be considered.

The 2015 Finance Acts continued the Government's attack on residential property investment that began with ATED and the higher rate of SDLT, by the introduction of the new Non-Resident CGT which taxes residential investment by non-residents, and the limitation of interest relief to a 20% rate (although this is being phased in). There is also the new IHT Residence nil-rate band and some significant changes to SDLT. As usual the courts and tribunals have also been fairly active in property tax matters.

I have tried in this book not only to explain the law – and to highlight areas where the law is not clear cut – but to put this into the context of the types of transaction that are likely to take place in practice. I hope that this will help property owners and developers and others who deal in property to understand the transaction, as well as pointing their professional advisers towards the relevant legislative provisions themselves.

Readers of earlier editions will find that I have revamped and re-ordered some of the existing material in the hope that it will be easier to follow in places where prior updating has lost the flow of the text.

I would like to thank readers of earlier editions who have drawn to my attention areas of the text that needed clarification. I welcome such help and hope that readers will continue to write to Bloomsbury Professional with suggestions for improvement. More than 40 years of experience of property taxation has taught me that there are always new things to be learnt in this field.

## *Preface*

I would also like to take the opportunity of thanking others involved in the production of this book in particular Maggie O'Callaghan for typing the original manuscript, Jill Holland for typing the additional material for this edition and most of the previous ones, and Tom Adcock and Nathan Steinberg for helpful comments on various aspects of the text.

**RW Maas  
London E1  
November 2015**

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