

News

HMRC COMPLIANCE ACTIVITY IN THE REAL ESTATE SECTOR: ELIZABETH BRADLEY QUOTED IN PROPERTY WEEK

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Summary

Elizabeth Bradley, Global Practice Group Leader for our Tax, Employee Benefits and Private Client practice, was quoted in *Property Week* on 2 September 2026 in an article examining HMRC's increased scrutiny of large property groups and the growing challenges facing taxpayers seeking certainty on the tax treatment of transactions.

"The sharp rise in HMRC's tax under consideration for the real estate sector likely reflects the ramping up of compliance activity."

"HMRC is under growing pressure to close the tax gap. As it directs more resource and data analytics into reviewing transactions and financing arrangements, real estate groups are seeing a greater number of issues flagged for detailed examination. This is not necessarily a sign of increased non-compliance, but of a more challenging compliance environment."

"HMRC's increasing unwillingness to provide clarity risks undermining taxpayer engagement. When taxpayers ask for guidance and receive no definitive answer, it becomes harder for them to engage confidently with HMRC before completing a transaction."

"This poses a real dilemma for real estate groups. At a time when more are seeking clarity on SDLT positions, HMRC is becoming more reluctant to provide definitive answers. Unfortunately, it is difficult to see the situation improving in the short term."

Read the full article: [HMRC targets £645m in additional tax from large property groups](#)

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Meet the team



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