BCLP. Client Intelligent

ELIZABETH BRADLEY

Partner
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Partner and Global Practice Group Leader - Tax, Employee Benefits and Private Client

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BIOGRAPHY

Elizabeth is the Global Practice Group Leader for Tax, advising on all areas of taxation both in the UK and on cross-border transactions with particular specialization in complex real estate tax. She acts for a wide range of property owners and occupiers including commercial property owners, real estate, private equity funds, REITS, investors (such as Sovereign Wealth Funds) and developers.

CIVIC INVOLVEMENT & HONORS

- Ranked in Band 1, Chambers & Partners UK, Tax: Real Estate

- Ranked as Leading Individual, Legal 500 UK, Corporate Tax
- Ranked as Leading Individual, Legal 500 UK, VAT and Indirect Tax

PROFESSIONAL AFFILIATIONS

- Chartered Institute of Taxation

She has more than 20 years' experience in advising on tax matters, covering mergers, acquisitions, structured property and structured finance transactions, and she has particular experience of property related tax issues including VAT, capital allowances and stamp duty land tax.

Elizabeth is a Chartered Tax Adviser and a regular contributor to The Tax Journal and publications for the Chartered Institute of Taxation, and frequently speaks at external conferences. She has previously been included in the Lawyer magazine's Hot 100 list (the 100 most influential lawyers in their various fields).

Elizabeth is consistently recognized by the legal directories as a leading practitioner. She has been ranked as a "Leading Individual" for Corporate Tax and VAT and Indirect Tax by Legal 500 and is also ranked in Band 1 for Real Estate Tax in Chambers 2024.

ADMISSIONS

- England and Wales

RELATED PRACTICE AREAS

- Tax Advice & Controversy
- Plan Design & Implementation
- Plan Administration & Fiduciary Issues
- Welfare Plans
- Interdisciplinary Privacy/HIPAA Practice
- Practice Before Government Agencies
- ERISA & Employee Benefits Litigation
- International Pensions & Benefits Practice
- Executive & Deferred Compensation
- Real Estate Life Sciences
- Data Center & Digital Infrastructure Team
- Payment Systems

- Student Accommodation
- Portfolio Sales
- Employee Benefits & Executive Compensation
- Private Client
- Real Estate
- Tax & Private Client
- Infrastructure
- Fintech
- Taxation of Corporate Transactions
- Real Estate Tax
- VAT & Indirect Taxes
- Corporate
- Finance

EXPERIENCE

- **C C Land Holdings** - Advised on the £1.15bn acquisition of 122 Leadenhall Street, "The Cheesegrater", from a joint venture between British Land and Oxford Properties. This is one of the biggest single asset property deal in the City;

- **Grange Hotels** – Advised on the sale of four of its high-end, luxury hotels: Grange St Paul's EC4, Grange Tower Bridge E1, Grange City EC3 and Grange Holborn WC1. The portfolio of properties was sold to Queensgate Investments for circa £1 billion. This is one of the largest UK hotel deals on record;

- **China Life and Brookfield** - Advised China Life and Brookfield on the £346m acquisition of Aldgate Tower. The acquisition was funded by a combination of equity and a new £208m loan facility provided by LBBW;

- **Time Inc.** - Acted for Time Inc. on the sale of IPC Magazines Group Limited, the owner of the freehold of the Blue Fin Building in Southwark, to a joint venture established by Oxford Properties and Temasek for £415 million;

- **Round Hill Capital** - Advised Round Hill Capital on its £600m disposal of the Nido portfolio — consisting of three blocks in Notting Hill, King's Cross and Spitalfields — to Greystar Real Estate Partners, one of the largest student accommodation deals in recent times;

- **Carlyle Group -** Acted for the Carlyle Group on the creation of the Pure Student Living platform, a joint venture with Generation Estates. Subsequently advised on the sale to LetterOne

Treasury Services for £532 million. Pure Student Living, London's premier purpose built student accommodation business, comprises 2,170 room across five prime central London sites;

- **Cathay Life Insurance Co.** - Advised Cathay Life Insurance Co. on the £575m acquisition of the corporate structure owning The Walbrook Building from Delancey and Ares Management's JV fund, Minerva, in the biggest single-property London purchase in 2015. Elizabeth also advised on their purchase of the Woolgate Exchange building in 2014; and
- **Tishman Speyer and PSP Investments** – Advised on the tax elements of the sale of Verde SW1, a mixed-use property in London's West End, to Deka Immobilien for approximately £457m.

RESOURCES

PUBLICATIONS

- Numerous publications in 'The Tax Journal'

RELATED INSIGHTS

News
Oct 02, 2024
The Legal 500 UK ranks BCLP in 52 practice areas and recognizes 69 lawyers as "leading individuals"

News
Sep 16, 2024
BCLP advise Burstone on their strategic partnership with Blackstone in relation to its €1.1bn pan-European logistics portfolio

Awards
Aug 28, 2024
BCLP's UK Tax Team recognized in ITR 'World Tax' rankings 2025

News
Jul 29, 2024
BCLP and Elizabeth Bradley shortlisted for three ITR EMEA Tax Awards 2024

News
May 22, 2024
BCLP acts for Unite on the £184 million sale of six sites to PGIM

News
May 21, 2024

BCLP advises Hines on its debut investment in European self-storage sector

News
Apr 02, 2024

BCLP expands Global Tax Practice with latest partner addition

Insights
Mar 22, 2024

European distressed real estate – how will it play out this time?

Insights
Mar 06, 2024

Spring Budget 2024

It has been a busy Budget for the real estate sector today, particularly for the residential sector. The big announcement was the proposal to abolish SDLT's multiple dwellings relief ("MDR"). This came as a surprise and for those seeking to rely on the relief for a completion on or after 1 June 2024, they may have been racing to exchange today to lock in MDR on the acquisition. However, there was some good news for those trying to access the housing market. The government is proposing to withdraw the furnished holiday letting regime and reduce the higher rate of CGT for those who pay CGT on selling residential properties as these are intended to improve access to housing. But elsewhere reform for SDLT was relatively light. The government did not respond to lobbying in a few targeted areas. A downsizer's relief and keeping the current lower thresholds beyond March 2025 were not mentioned. In further good n…

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