



ANDY WEST

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BIOGRAPHY

Andy has experience in all areas of corporate taxation in the UK, with a focus on real estate tax.

Andy's experience includes advising on the tax aspects of real estate and corporate transactions, with particular experience working with real estate investment trusts (REITs), corporate real estate transactions and warranty and indemnity insurance backed deals. He also regularly advises on the tax aspects of loan facilities, as well as more generally looking at property acquisitions, disposals and joint ventures, including stamp duty land tax, capital allowances, VAT and direct taxes.

Andy is a member of the Tax Committee of the British Property Federation which helps the real estate industry grow and thrive to benefit business and society.

ADMISSIONS

- England and Wales

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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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Spring Budget 2023 – tax impact on the real estate sector

Underneath the headline points, the Budget contained a number of measures designed to fulfil the Chancellor's objective of encouraging growth and investment. There was broadly good news for those investing in UK real estate. We look at some of the key announcements relevant to real estate below.

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