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BIOGRAPHY

Paul's practice focuses on all areas of corporate taxation. He is experienced in corporate, financing, property, commercial and funds transactions and also disputes. Paul has been head of corporate tax advisory at a FTSE 100 insurance group, and so has particular experience of taking large transactions through the deal, reporting, return and enquiries cycle.

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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BCLP Advises Pembroke on Acquisition of The Lark, Nine Elms

Insights

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REIT reform in the UK – further modernisation

The Government has announced a further series of proposed changes to the UK REIT rules as part of the wider review of the UK funds regime and published draft legislation. This third set of changes are earmarked for Finance

Act 2024 and keep to the program of reform to modernise the REIT regime and generally to make it more accessible.

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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.