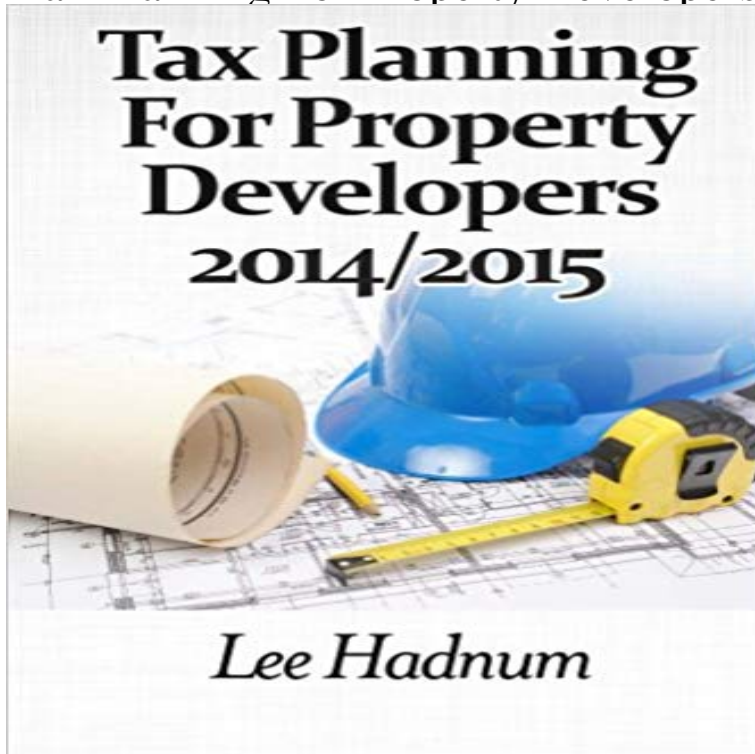


Tax Planning For Property Developers: 2014/2015



If you are trading or are planning to trade or develop property, a key consideration will be reducing the amount of UK tax charged on the profits from the development. In this guide we look at how property developers are taxed as well as the key techniques they can use to reduce UK tax. Key issues covered include: Property investment vs property development How to avoid being a property trader for income tax purposes Entrepreneurs relief for property developers Using an SPV to reduce tax Tax planning techniques for property developers Tax relief for unrealised losses Tax treatment of long term contracts Maximising tax relief for financing costs Non UK residents and tax on UK property development activities How to generate a tax loss on properties without actually selling Using a company for property development Using a property company to trade in property - some numbers! Financing a new company tax efficiently Reducing tax on property development by using a trust

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