



Capital Gains Tax Roundtable Event

16th January 2018

at Eversheds Sutherland, 1 Wood Street, London EC2V 7WS

Questions for breakout session

1. What impacts do you expect on the UK property Industry? _____

- Are any particular sectors more impacted than others? _____

- Are any types or jurisdiction of investor/fund particularly impacted/need specific protection? _____

2. Timing- are there any particular issues with meeting an April 2019 timetable?

3. For collectives, is the 25% holding test a satisfactory carve out? _____

4. Would you consider on-shoring? What do we need HMRC/HMT to provide?

- SDLT and other reliefs for restructuring?
- Alternative UK vehicle- key characteristics required?
- Relief for exempt investors- how could this look?
- Other?



5. Are there any other obvious unintended consequences such as areas of double taxation? _____

6. Are there any major practical issues for reporting/compliance? _____

7. Any particular points on the Consultation Document questions? _____
