

Saffery

Supporting the real estate sector

Since 1855

Saffery's Real Estate Group provides tax and business advisory services to developers and investors working across the UK and overseas.



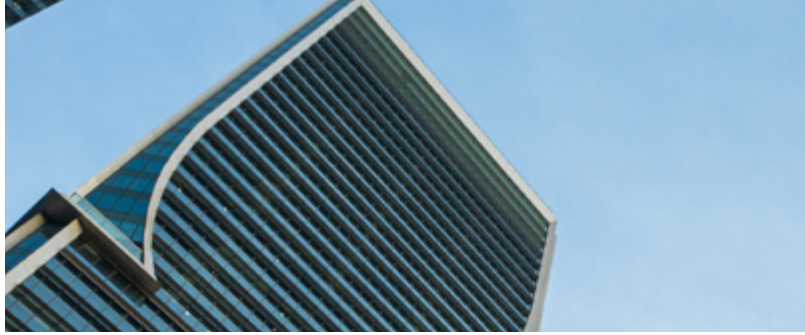
Find out more about how our experts help real estate clients maximise profitability and stay compliant:

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MEMBER OF BRITISH PROPERTY FEDERATION

Tax

“Keeping pace with new rules and regulations is a constant challenge for businesses, whatever size or status. At Saffery, our dedicated real estate tax team offers services tailored to you.



In an ever-changing tax environment, keeping pace with new rules and regulations is a constant challenge for businesses, whatever size or status. At Saffery, we can help you at all stages of the tax lifecycle; whether that’s acquisition structuring and due diligence, tax compliance and filing requirements to through to exit planning. We have an experienced transaction and advisory tax team as well as tax compliance teams who can provide you with a full range of tax compliance services including VAT, Corporate Tax, Employment taxes and Stamp Taxes. Our technical specialists, such as R&D, Transfer Pricing, & Capital Allowances form part of our tax team to ensure that as a business we have a unified approach to the delivery of corporate tax services. For example:

Research & development

Our specialist R&D team have worked with many property developers and construction businesses who have pioneered alternative construction methods to identify and maximise their R&D claims on qualifying expenditure.

Capital allowances

Real estate businesses may be able to claim capital allowances on capital expenditure. We can help identify and maximise your claims, providing insight into the risks and opportunities and advise on how to preserve and unlock previously unidentified tax relief.



Transfer pricing

Transfer pricing in the real estate sector has become a focus for HMRC due to recent and proposed changes in tax legislation. Changes include the introduction of the Qualifying Asset Holding Company Regime and external economic factors affecting property values and interest rates. We can provide advice on all areas of transfer pricing affecting the real estate industry.

SDLT

Stamp taxes (including SDLT in England and Northern Ireland, LBTT in Scotland and LTT in Wales) represent a material cost to developers in acquiring sites, and the complexity of land ownership can mean that ostensibly similar deals can involve quite different levels of SDLT. We have extensive experience in this area – from working with quoted housebuilders buying large residential property sites, to landed estates investing in farmland, to our high net worth clients structuring valuable residential property – and can therefore assist to ensure that the most efficient approach is adopted.



Audit

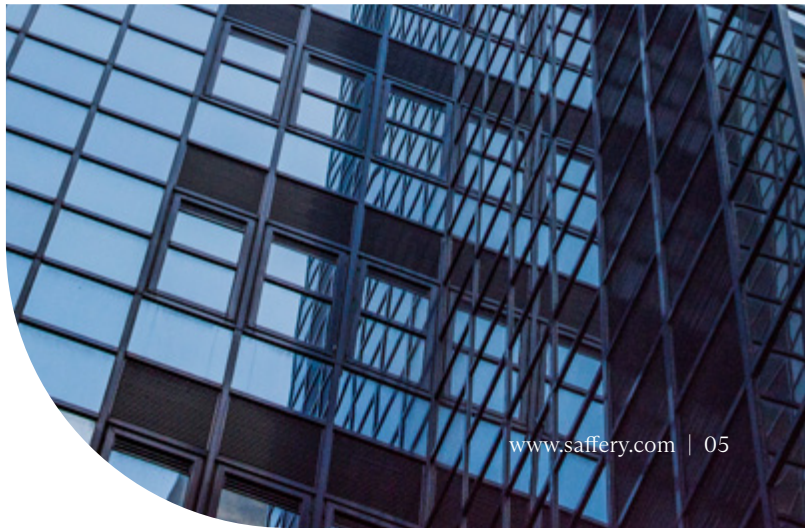


We work collaboratively with our real estate clients, investing time to understand their business, and to build a clear understanding of the challenges, risks and opportunities they face. Our service is led by partners with a detailed knowledge of the real estate sector, which allows us to provide a tailored audit and assurance service to suit your needs. Your key issues influence the direction our audit approach takes. This means that the areas important to you are fully investigated at the planning stage to ensure a robust audit plan.

As with everything we do, our aim is to ensure that your business derives optimum value and feedback from the audit process. We adopt a collaborative approach, making effective use of data insights and technology to enhance efficiency, and to enable us to provide meaningful feedback and recommendations for improvement in our final report.

We aim to create a transparent and open relationship in which, where necessary, our people can support your in-house teams in a manner that mirrors your structure. We are also able to provide and advise on appropriate accounting systems and work with you to ensure that all processes run smoothly and cost-effectively.

> *“our aim is to ensure that your business derives optimum value and feedback from the audit process.*



VAT



VAT is a critical element of the tax implications of land and property transactions, whether that be on the supply side considering the correct VAT treatment to apply, or on the costs side in terms of VAT recovery. Without sufficient planning and consideration being given to VAT, errors and inefficiencies can result in significant VAT costs or cash flow issues arising.

We advise across all asset classes and support the full range of stakeholders in the sector. We advise landowners, housebuilders, speculative developers, property investment vehicles, landlords, tenants, and construction companies, to ensure correct VAT treatment is being applied, VAT risk is being effectively managed and VAT recovery is being maximised.

We have extensive expertise in advising in the house building sector including build to rent, as well as student accommodation, and commercial developments. We advise on single real estate transactions, project delivery structures including joint ventures, large scale developments with planning gain and environment scheme elements, and complex liability construction projects where multiple VAT rates apply.

We sit on HMRC's Land and Property Liaison Group and interact with HMRC policy regularly on matters pertaining to the real estate sector as we lobby for greater clarity and support, to assist business to achieve national development targets particularly in the residential property sector.

> *"Without sufficient planning and consideration being given to VAT, errors and inefficiencies can result in significant VAT costs or cash flow issues.*



ESG



Integrating environmental, social and governance (ESG) principles into your business strategy is no longer just about adhering to regulations or catching up with competitors. Companies that proactively manage ESG matters are rewarded with increased access to capital, lower capital costs and enhanced relationships with shareholders and customers.

We recognise that companies are at different stages of their sustainability journey, with varying ambitions. Therefore, we offer comprehensive ESG consulting services tailored to meet your unique needs.

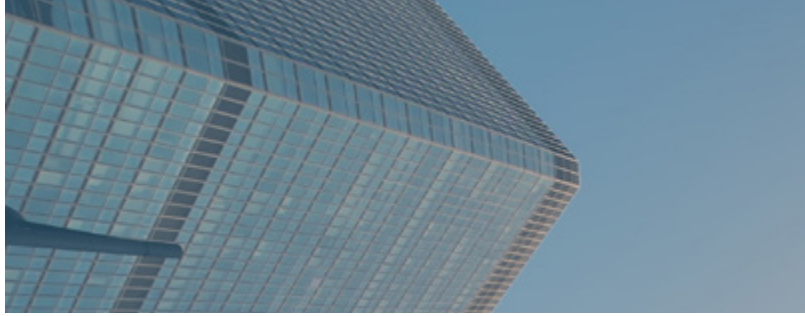
We provide bespoke support, from establishing your ESG strategy and embedding ESG in your operations to measuring and reporting ESG data. Independent verification and assurance of ESG information can also be provided to build trust between you and your stakeholders.

Beyond ESG risk mitigation, we help you unlock the opportunities associated with sustainability in the real estate and construction sector. Together, we can future-proof your business in the global transition to a responsible, low-carbon economy.

> *“Companies that proactively manage ESG matters are rewarded with increased access to capital, lower capital costs and enhanced relationships with shareholders and customers.*



Transaction support



We provide a broad range of transaction support services to our clients in the real estate sector.

Our expertise ranges from advising on transactions involving residential and commercial property held in a corporate structure, to transactions where there is a trading element, such as self-storage, warehousing, hotels and care homes.

The services we offer include:

- Financial and tax due diligence for company acquisitions, focusing on transaction pricing elements and key risk areas, always with a view to maximising value and protecting our clients' interests,
- Vendor due diligence or vendor assist within a sale process to ensure that key risks are identified and managed prior to engaging with potential acquirers,
- Sale and purchase agreement (SPA) review services, to ensure that key financial terms are properly reflected in the legal documentation,
- 'Locked box' or completion accounts preparation or review, with a view to maximising value for our clients,
- Tax structuring advice, ensuring that our clients benefit from the most efficient structure available, and
- Business valuation services.

> *"Vendor due diligence within a sale process ensures that key risks are identified and managed prior to engaging with potential acquirers.*



Committed to great client service

We carry out ongoing client feedback research. The most recent phase of this (2026) saw on overwhelmingly positive response from clients, with a mean overall satisfaction score of 8.7 out of 10.

Clients identified our strengths as relating to the quality of advice provided and the relationships built, but also with understanding their business and needs.

Our clients gave us an overall satisfaction score of:

8.7 out of 10

Clients score us highly in the following areas:

For quality of advice, demonstrating the highest level of technical competence

8.9 out of 10

For our understanding of their business needs

8.8 out of 10

For the relationship with the Saffery team

8.8 out of 10

Our client listening programme highlights the extent to which our clients value the relationship they have with the Saffery team looking after their affairs.



"We find their advice first rate, provided by friendly approachable staff."

"I have worked with Saffery for a number of years and have been consistently happy with the service we receive. The audit process is thorough and rigorous but feels very human; the teams discuss things with us and work with us. There is a reasonableness and collaborative feel which can often feel missing with other firms."

"Saffery are an outstanding firm of accountants. They have supported us from an early stage of our growth and been valuable advisors. The quality of their work has provided us with much comfort, and we would not hesitate in recommending them to anyone considering a firm of trusted advisors."

"We have worked with Saffery for nearly 20 years. In this time we have never been disappointed with the quality and speed of advice received or the quality of people we have worked with."

Saffery in numbers

Our experts work with clients to support opportunity and enable success. We're here to help clients achieve their long-term ambitions by optimising opportunities and turning advice into action.

From interpreting tax complexities and identifying key financial structures to building tailored strategies for your goals, our team is here for you.



90+ partners



1,300+ people



£163m fee income (2025)



15th largest UK accountancy firm by turnover



Established in **1855**

Nexia

As a proud member of Nexia, a worldwide network of trusted member firms, we've got access to local insight on a global scale. Our close alignment with Nexia enhances our capabilities for our clients across the globe.



Combined fee income of
$2.73bn



118
countries

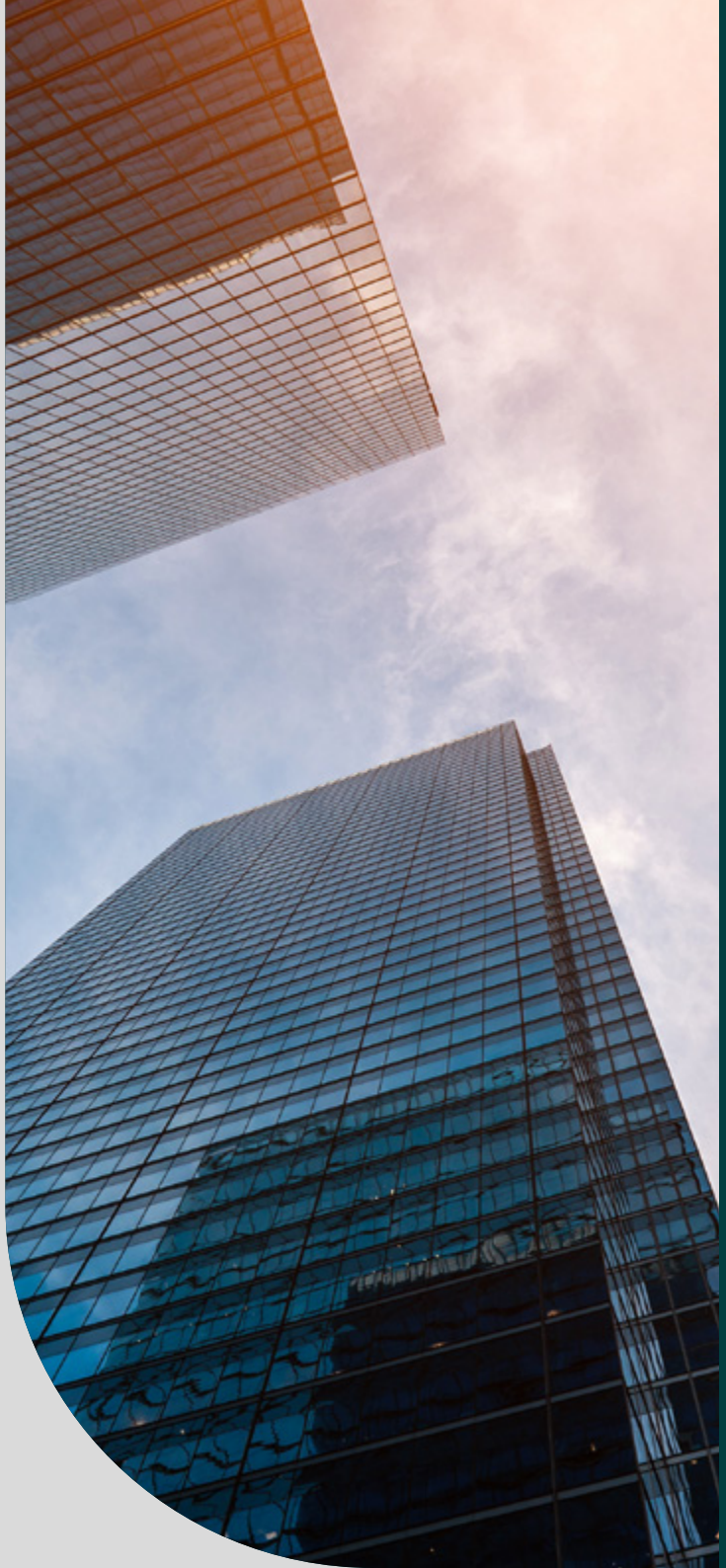


187
member firms

Thank you

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