

	<u>Sole/Joint Owner</u>	<u>UK Company</u>	<u>Non-UK Company</u>
Property Tax	£11,850 Annual Allowance per person (where applicable)	No Annual Allowance	No Annual Allowance
	20% tax on profits from £0 / £11,850 to £34,500	19% tax on all profits	19% tax on all profits
	40% tax on profits above £34,500 / £46,350	Profit withdrawals taxed in country of non-UK resident	Profit withdrawals taxed in country of non-UK resident
Capital Gains Tax	£11,700 Annual Allowance per person	No Annual Allowance	No Annual Allowance
	18% tax on gains from £11,700 up to £34,500	19% tax on all gains	19% tax on all gains
	28% tax on all gains in excess of £46,200 for residential properties	No 28% tax bracket	No 28% tax bracket (unless property not rented)
	20% tax applies to commercial and non-residential properties	Indexation allowance can reduce taxable gains up to 31 Dec 2017	Higher CGT rate can apply if property not rented during ownership
Inheritance Tax	UK property is UK asset	UK property is UK asset	UK property is UK asset from April 2017
	You own 100% of the UK properties	Property ownership determined by company shareholding	Property ownership determined by company shareholding
	Nil band allowance of £325,000 per person	Nil band allowance of £325,000 per person	Nil band allowance of £325,000 per person
	IHT due at 40% on asset value above £325,000	IHT due at 40% on asset value above £325,000	IHT due at 40% on asset value above £325,000
	IHT planning available via offshore life assurance policy	IHT planning available via use of specialist Trusts	IHT planning available via offshore life assurance policy
Stamp Duty	Standard rates apply for residential & commercial (including 3% surcharge where applicable)	Standard rates (including 3%) only apply if property is to be rented	Standard rates (including 3%) only apply if property is to be rented
		Higher rate of 15% applies otherwise	Higher rate of 15% applies otherwise
ATED	Does not apply in all circumstance	Only exempt if property is rented or valued at less than £500,000	Only exempt if property is rented or valued at less than £500,000
		Otherwise Annual tax due depending on Market Value of property	Otherwise Annual tax due depending on Market Value of property