Property Exit Taxation Course for Finance Directors: Sale Profit, Duties and VAT

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Geneva

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Programme Summary

Property exit taxation is the subject of this one-week training course for property finance directors, heads of tax, fund managers and asset managers, taught at managerial level and ending in a tax-adjusted exit plan for one property. Sale proceeds, transfer duties and VAT each reduce what an owner keeps, yet they are often priced late. The programme works through disposal profit, transfer charges, VAT treatment and holding structures using prepared deal files from a fund and an operating company. Mars Training Centre UK delivers this programme on property exit taxation to mixed-organisation cohorts.

The Business Case

Leaders who price tax before they commit to a sale, a purchase or a holding structure protect the return they have promised to owners and investors. Where tax is left to the closing stage, a disposal can return less than the model showed, and late findings delay completion. The programme works on the measures below.

- After-Tax Disposal Return: Improves when gains, duties and VAT are modelled before a price is agreed.
- Completion Delays: Fall when tax positions are documented and agreed with advisers early.
- Tax Surprises on Closing: Reduce when exemptions and reliefs are tested against the facts of each deal.

Principles and Evidence Base

- Disposal gain computation: Proceeds less cost, improvements and costs of sale, applied in Session 1 to measure the taxable profit on a sale.
- Credit-invoice method of VAT: Output tax charged less input tax recovered, applied in Session 3 to decide who bears VAT on a property transaction.
- Net present value: Discounted after-tax cash flow, applied in Sessions 2 and 4 to compare structures and exit dates.
- Substance over form: The principle that tax follows the economic reality of a deal, applied in Session 4.

Intended Participants

- Finance directors who approve acquisitions and disposals and answer for after-tax returns.
- Heads of tax who advise on gains, duties and VAT on property deals.
- Fund managers who choose structures and exit routes for property holdings.
- Asset managers who prepare sale cases and coordinate advisers and buyers.

Typical settings include property funds, developers, hotel and retail groups, public land bodies and family offices.

Learning Outcomes

1. Participants will be able to calculate the taxable profit on a property disposal from a prepared deal file.
2. Participants will be able to compare transfer charges across sale routes and select the lower-cost lawful route.
3. Participants will be able to diagnose the VAT position of a property sale, letting or development.
4. Participants will be able to evaluate holding structures against tax, control and exit flexibility.
5. Participants will be able to prioritise tax risks in a disposal.
6. Participants will be able to justify a tax-adjusted exit plan to an investment committee.

Programme Structure

Day 1: Property Exit Taxation and Disposal Profit

How is the taxable profit on a property sale measured?

- Disposal Gain Computation Sheet
- Cost Base and Improvement Schedule
- Relief and Exemption Checklist
- Loss Offset Map
- Taxable Profit Reconciliation

Day 2: Transfer Charges and Sale Routes

Which sale route carries the lowest lawful transfer charge?

- Transfer Charge Comparison Table
- Asset Sale Versus Share Sale Analysis
- Valuation Basis Review
- Registration Cost Schedule
- After-Tax Net Present Value Model

Day 3: VAT on Property Transactions

When does VAT apply to a sale, a letting or a development, and who bears it?

- VAT Treatment Decision Tree
- Credit-Invoice Method Worked Example
- Input Tax Recovery Schedule
- Going-Concern Transfer Test
- VAT Clause Review for Sale Contracts

Day 4: Holding Structures and Exit Planning

Which holding structure keeps the tax cost of an exit lowest without losing control?

- Structure Comparison Matrix
- Substance Over Form Test
- Indirect Transfer Exposure Review
- Fund Level Versus Investor Level Tax Map
- Exit Timing Scenario Table

Day 5: Tax-Adjusted Exit Plan for One Property

Do the findings join into an exit plan that an investment committee can approve?

- Applying the Session 1 Profit Computation
- Testing the Session 2 Route Comparison
- Checking the Session 3 VAT Decision
- Reviewing the Session 4 Structure Matrix
- Completing the Tax-Adjusted Exit Plan

Methodology

The programme is a data workshop built on prepared deal files from a property fund and an operating company: purchase records, lease schedules, draft sale contracts and adviser notes. Participants compute gains, compare routes, test VAT positions and defend conclusions to peers acting as an investment committee.

- Suggested activity: Computing the taxable profit on a sale with part-refurbished cost records.
- Suggested activity: Comparing the asset-sale and share-sale routes for one hotel.
- Suggested activity: Marking VAT clauses in a draft sale contract.

Capstone Output

Each participant completes a tax-adjusted exit plan for one property. It holds a taxable profit computation, a route and structure comparison, a VAT decision record and a ranked list of tax risks. At work it goes to the investment committee with the sale case and guides the adviser brief.

Frequently Asked Questions

Is property exit taxation training suitable for finance leaders who are not tax specialists?

Yes. Property exit taxation is taught through prepared deal files and worked examples. You need responsibility for property sale, purchase or structuring decisions, but no tax qualification.

Which models does property exit taxation rest on in this training?

Property exit taxation here rests on disposal gain computation, the credit-invoice method of VAT, net present value of after-tax cash flows and the principle of substance over form.

How is the plan from property exit taxation training used at work?

You take the tax-adjusted exit plan to your investment committee, brief advisers from its risk list and use its comparison tables to set the price and timetable for a sale.

How does property exit taxation differ from a course on property valuation?

Property exit taxation measures what a seller keeps after gains, duties and VAT, whereas valuation estimates the price a property may achieve.