

pem.



# Property.

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Audit, accounting and taxation services

# Located under one roof

**Let PEM's specialists guide you through  
your property ventures.**

PEM is the largest accountancy firm based in Cambridge. We work with a wide range of clients across the sector including building and construction businesses, housing associations, property investors, developers and not for profit entities.

Our in-depth understanding and experience of the issues and opportunities faced by businesses operating in the residential and commercial market ensure that your best interests are taken care of.

# How we can help

Our property team take time to understand your business and individual requirements to provide you with a fully integrated service and timely, innovative and practical advice.

Alongside the traditional audit and accountancy services, we provide the following:

- Income tax and capital gains tax planning
- Annual tax on enveloped dwellings (ATED) advice
- Advice on the establishment of partnerships, joint ventures and special purpose vehicles
- Employment and corporation tax advice
- Capital allowance reviews
- Stamp duty land tax (SDLT) advice
- Structuring and restructuring of property deals
- Succession planning
- Advice on the use of offshore structures
- VAT planning and compliance
- Tax effective extraction of cash from successful ventures
- Pension planning
- Construction industry scheme compliance
- Payroll services
- Management, project accounting and cash-flow forecasts
- Land remediation relief advice
- Strategic planning

By using the PEM property team you can be assured that you are using a team of experts in your field who will get your business to where you want it to be.

# Case studies

## Joint property development

PEM provided a solution that will shelter a £300,000 gain arising on the uplift in value on a property via use of the Principal Private Residence relief. Our recommended structure enables our client to extract post corporation tax profits free from income tax. We also made the client aware of a £150,000 SDLT liability that had not been included in cash-flow predictions, which allowed the business to obtain funding in advance to cover this cost.

## Working closely with large developers

PEM have been working closely with a very large property development and investment business operating in East Anglia. We provide tax and structuring advice for this fast growing business and we advise on the establishment of special purpose vehicles for each property venture. PEM helps with cash flow planning and tax impact assessments to support funding proposals. We have assisted with the maximisation of capital allowance and land remediation tax claims to help our client's cash flow as well as advising on the tax consequences of retaining newly constructed properties as investments.



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