

Matthew Switzer

Director



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Matt is a Chartered Tax Adviser with many years' experience advising on all UK tax aspects of corporate and property transactions, including complex real estate development projects and group reorganisations for both public and private sector clients. He also assists a range of clients in successfully resolving tax disputes with HMRC.

Legal Services

Tax

Selected Cases

- Advised a non-UK resident on the tax implications of investing in UK commercial property with a view to residential development, giving advice on the most suitable structure for the project.
- Negotiated tax covenants and warranties for a £100 million+ deal, involving the acquisition of shares in a UK holding company and the grant of a call option over those shares to a US funder.
- Successfully defended clients in EIS and negligible value claim disputes with HMRC.
- Regularly advises large retail sector clients on all property tax (including VAT, VAT reverse charge, SDLT, capital allowances and Construction Industry Scheme) aspects of their freehold and leasehold property acquisitions and disposals, including lease renewals and re-gears, and construction projects.
- Advised a property developer client on the corporate and property tax aspects of a c.£100m sale of a portfolio of commercial/industrial developments, involving the disposal of a mixture of property-holding

SPVs, completed properties and properties in the course of construction (with associated development agreements).

- Advised private-sector client on the property tax aspects of a c.£55m sale of an industrial site intended to be used for a commercial development project, including helping to resolve complicated VAT and TOGC structuring issues related to the sale.
- Advises various local authorities and their special purpose vehicles on minimising irrevocable VAT and SDLT on projects (including joint ventures and forward-funding schemes to build and retain private rental sector housing).
- Advised a major house builder on the design and implementation of a forward-funding structure to deliver a significant housing project in a tax efficient manner, whilst meeting key commercial objectives and advising on the correct VAT and SDLT treatment of the acquisition.
- Advised hotel developer client on all property and direct tax aspects of a complex new hotel development project involving an offshore propco and UK opco acquiring land from and entering into development obligations with a local council operating under a joint venture structure.

Sectors