



Community Led Housing Briefing

Charitable status and the implications

What does this briefing discuss?

This briefing considers what activities can be undertaken by charitable community led housing (“CLH”) organisations. ‘Housing’ encompasses many forms, tenures and structures. Not all ‘housing’ activity is considered charitable and some charitable CLH organisations, even with the best intentions, may inadvertently fall foul of charity law, tax legislation and their own constitutions (Rules or Articles of Association) due to a lack of understanding in this area.

This briefing is intended to be an aid when it comes to ‘myth-busting’ what activities can and cannot be done and to highlight where certain nuanced activities/proposals will require further detailed consideration and possibly specific legal and tax advice.

Who is this relevant to?

This briefing is aimed at CLH organisations that could potentially attract charitable status. It will be relevant to organisations which are already incorporated and are charitable or are looking to convert to charitable status, and groups considering incorporation and the implications of charitable status.

Primarily the contents of this briefing will be relevant to the majority of CLH providers; however, we have noted where comments are relevant only to a specific type of organisation, for example Community Land Trusts (“CLTs”).

This briefing is not applicable to fully mutual co-operatives nor to most cohousing groups where the core objectives may not be charitable.

Advantages of charitable status

There are various benefits to charitable status. Briefly, these include:

- Favourable public perception (generally);
- Eligibility to bid for grant funding from certain funders who only provide grants to charitable organisations (please note that grant funding is still available from some funders to non-charitable asset locked entities);
- The ability to buy, sell and gift land at below ‘market’ rates or for nil value to another charity with sufficiently similar objects (please note specific advice should be taken on proposals to gift, purchase or sell land at below ‘market’ rates); and
- Clarity of purpose – the organisation is focussed solely on achieving the objects for which it is established.

However, the main benefits of charitable status revolve around tax (we discuss this in more detail in the ‘Tax’ section below). Charitable status means CLH providers can recover VAT in certain circumstances, and benefit from receipt of gift-aid and corporation tax exemptions.



Effect of charitable status

Charities exist to serve the public benefit and are established for exclusively charitable purposes. Purposes which may be classed as charitable include: -

- the prevention or relief of poverty;
- advancing health or the saving of lives;
- advancing citizenship or community development;
- advancing environmental protection or improvement; and
- relieving those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantages.

These are examples and the above list is not exhaustive, see [here](#) for further information.

There are a number of activities/businesses which, whilst intended to 'benefit the community', are not classed as having a recognised charitable purpose such as:

- running a pub;
- renewable energy projects;
- running a shop; and
- cohousing schemes generally, unless there is a significant portion of affordable housing provided for charitable purposes (this is also the same for CLTs).

As above, these are examples and the above list is not exhaustive nor definitive.

Charitable beneficiaries are persons who benefit from activities carried out to further these purposes, such as those persons who are in financial need, ill, socially excluded or elderly.

Any assets belonging to a charity must be used for delivering its charitable purposes. It would therefore be extremely difficult for any organisation to cease being a charitable organisation, as this would be seen as diverting charitable assets away from their charitable purpose.

By way of example, CLTs, by their nature, tend to have objects which are focussed on the provision of 'affordable' housing and the relief of poverty.

Charities are generally not able to carry out "commercial" (i.e. non-charitable) trading activities. The Charity Commission classifies a charity's activities as either: -

- primary purpose activities - anything that directly furthers its charitable objects and activities ancillary to this;
- investment activity - investment of assets in order to generate an appropriate (financial) return balanced against a prudent level of risk. Charities can generally "invest" in commercial and market rent properties, subject to meeting certain Her Majesty's Revenue and Customs ("HMRC") tests; or



- non-primary purpose activities - anything else, as long as this does not become the “dominant” activity that the charity carries out and does not expose it or its charitable assets to “significant risk”.

Primary purpose activities are those activities that directly further a charity’s objects, for example, providing housing to people who would not otherwise be able to afford to house themselves. Other activities, known as ancillary activities, strongly support, rather than directly deliver, a charity’s objects, such as carrying out repairs to housing in which charitable beneficiaries live. Where an activity is not a primary purpose or ancillary activity, there are rules about how and to what extent a charity can carry it out, and trustees (i.e. the Board) must be careful to ensure that the charity’s assets are not put at significant risk. See [here](#) for further information.

Registered charities and exempt charities

For community benefit societies (“CBS”) it is not possible to be a ‘registered charity’ i.e. registered with the Charity Commission and subject to the Charity Commission’s direct regulation. Instead, CBSs are classed as ‘exempt charities’. An exempt charity does not need to register with the Charity Commission (and is not subject to the Charity Commission’s direct regulation) but instead must satisfy HMRC that it is charitable for tax purposes. This process can be done online, see [here](#).

HMRC is generally considered a ‘light-touch’ regulator in relation to its regulation of charitable activities, with minimal involvement.

For companies limited by guarantee (“CLG”) which are also registered charities they will be subject to the direct regulation of the Charity Commission. The Charity Commission is an active regulator.

It is also worth noting that charitable CBSs (including CLTs) *cannot* have the statutory asset lock within their Rules as the charitable status of the CLT creates an ‘asset lock’ through virtue of charity law restrictions. However, the view of the FCA is that non-charitable CBSs *must* have the statutory asset lock within their Rules in order to satisfy the statutory definition of a CLT by ensuring that the assets are protected for the benefit of the community. Please note that if an organisation is intending to becoming a Registered Provider of Social Housing (“RP”) registered with the Regulator of Social Housing then the Rules *must not* have a statutory asset lock, even if it is non-charitable. The National CLT Network Model Rules for CLTs contain both options (a charitable version without the statutory asset lock and a non-charitable version with the statutory asset lock and confirm that the asset lock needs to be removed if the organisation intends to be an RP).

Charity governance

Board Members are trustees of the organisation - essentially the ‘guardians’ of its charitable assets and objects. Trustees must make sure that a charity complies with its charity law obligations in order to avoid any potential personal liabilities. However, in order to fulfil their roles properly, this will involve the trustees acting in the way that is currently expected of them in order to properly fulfil their role as Board Members - for example taking appropriate advice where required and not acting in a way that confers individual benefit rather than in the best interests of the organisation.

It is also good practice that the trustees of a charity (i.e. the Board) conduct an annual review of its activities. This should be both a backwards and a forwards look to ensure that it is still operating within its charitable objects and charity law. This will normally consist of a desktop review concentrating on the organisation’s activities, policies and charitable beneficiaries.



Group structures

Charities can own other companies, including non-charitable trading bodies, in a “group structure”. Care needs to be taken over the extent to which any charitable organisation uses its charitable assets to support non-charities within its own group, if applicable. Whilst charities may provide financial (and other support) to non-charities where in doing so would assist the organisation in meeting its own charitable objectives, this needs to be structured carefully to ensure that it meets charity law requirements in relation to investment.

A charitable organisation can also utilise surplus capacity to support other organisations within its group, if applicable (for example, by allowing staff to be used to service other group members) but should ensure that in doing so it does not take on significant risk or liability.

It is worth noting that it is common place for organisations to establish a group structure which enables the group to carry out the different activities that it wishes to pursue.

Whilst a full discussion as to how to identify and establish the most appropriate group structure for your organisation is outside the remit of this note we’ve set out a ‘typical’ example for consideration below:

- A charitable ‘parent’ organisation with a wholly-owned commercial trading subsidiary sitting beneath it. The commercial trading subsidiary can carry out commercial activities without putting the charitable assets of the parent at risk and there are, we understand, tax advantages to this structure i.e. the possibility, subject to tax advice, of being able to gift-aid profits back up to the charitable parent (which can then be re-invested by the charity into the charitable objects).

Please note that other ‘group structure’ options are available, for example partnership working (with an RP, for example) or through a joint venture. However, full consideration of these options is outside the scope of this note and we recommend that advice is taken on specific proposals and the possible options.

Charitability of activities

We set out below a table regarding the charitability of certain activities.

As mentioned above, if any non-charitable trading activity is proposed, we recommend that specific legal and tax advice is sought to ensure that the Board is acting within its duties as charitable trustees.



	Type of Activity	Comments	Charitable?
1.	Letting - social rent levels		Yes
2.	Letting – “affordable” rent	This encompasses ‘affordable rent’ (i.e. a rent of no more than 80% of local market rent) and ‘intermediate rent’ (i.e. rent at a cost above social rent, but below market levels subject to the criteria in the Affordable Housing definition)	Yes – generally this will be charitable subject to the provider demonstrating that it is not excluding those in need of housing through charging ‘affordable rent’ which is higher than Local Housing Allowance in the local area.
3.	Letting – market rent		Maybe - it is unlikely this service is charitable unless end users are exclusively charitable beneficiaries (i.e. elderly, sick, disabled or people in financial need). However, in some circumstances it can be ancillary (such as where it is a small part of a mixed tenure scheme) or it may be able to be classed as a qualifying investment activity.
4.	Asset property sales: shared ownership		Yes - provided the Shared Ownership guidance is complied with i.e. that such properties are only sold to those who would otherwise be unable to access a modest and decent home, whether by renting or buying i.e. a ‘charitable beneficiary’. Please see here for further reading and always take advice if it is unclear if the ‘class’ of people that the properties are being sold to would be classed as ‘charitable beneficiaries’.
5.	Asset property sales: outright sales		Unlikely - a small percentage of outright sales (10-15%) of a mixed tenure development (with the remainder as affordable housing) may be classed as ancillary trading where these make a development site financially viable; however, developments for outright sale are generally



	Type of Activity	Comments	Charitable?
			classed as non-charitable trading.
6.	Letting – e.g. garages	For example, letting a garage (or other similar arrangement) owned by the organisation to third parties (i.e. not to tenants/charitable beneficiaries).	<p>Yes - where these are provided for the organisation’s tenants and other charitable beneficiaries this will be an ancillary activity, provided that there is provision for access by those on low incomes.</p> <p>No - for non-charitable beneficiaries – although this should be a qualifying investment activity and reinvested for the benefit of the charity.</p>
7.	Letting - room / office hire	Meeting rooms / guest rooms / office space hire.	No - if rented to non-charitable beneficiaries, but this should be a qualifying investment activity if all income is re-invested into charitable activities.
8.	Letting - commercial units		No - if the units are not exclusively available to charities / the service is not exclusively or mainly available to charitable beneficiaries. Where units are rented at a market rate then this could be a qualifying investment.
9.	Management services	E.g. providing a management service for private sector properties on a lease arrangement. This presumes properties are <i>not</i> made available specifically for rent by charities / social businesses.	<p>Yes - where the organisation is a charity, or the end users are charitable beneficiaries.</p> <p>No - where the organisation is not charitable, the management arrangements are therefore likely to be classified as a non-charitable trading activity and income may therefore be taxable.</p>
10.	PV Panels – feed-in tariff (“FiT”) income		Yes - where tenants will benefit from reduced energy bills (and there are associated environmental benefits).



	Type of Activity	Comments	Charitable?
			However, FiT income does not fall within the definition of a qualifying investment and that HMRC's position is that FiT income received by charitable housing associations is subject to corporation tax.
11.	Regeneration activities	E.g. re-development of regeneration sites	<p>Whether or not this is a charitable activity will need to be assessed on a case by case basis.</p> <p>In most cases community services will be charitable, provided that they are either 'primary purpose' activities (activities undertaken to directly further a charity's objects) or ancillary to such primary purposes. Urban regeneration is a recognised charitable purpose and may encompass a wide range of activities.</p> <p>Generally speaking, if providing essential services to charitable beneficiaries, then it is likely to be a charitable activity.</p>
12.	Development: mixed tenure development		<p>Possibly, depending on the circumstances and in particular the charitable objects of the CLH organisation.</p> <p>For example, you may well have objects which refer to the provision of housing and associated amenities for those in necessitous circumstances and those who are aged, disabled or chronically sick (or similar wording).</p> <p>Essentially, these objects allow the charitable parts of mixed tenure development, namely affordable homes, intermediate rented and shared ownership (with charitable beneficiaries).</p> <p>Open market renting and for sale housing are not traditionally seen as</p>



	Type of Activity	Comments	Charitable?
			<p>“charitable” activities but may be if those benefiting fall into one of the charitable beneficiary categories (for example because they are elderly and disabled) even if, in practice, they are paying market value for their home.</p> <p>Additionally, where the provision of open market housing for rent or outright sale to non-charitable beneficiaries is specifically determined, in the circumstances, to be an appropriate way of relieving poverty or other charitable housing need (for example, by preventing a high concentration of very deprived families in one place) then, again, this would be regarded as a charitable activity.</p> <p>Where the provision of open market housing for rent or outright sale is simply designed to raise funds to cross-subsidise the other elements of a specific development or as a means of general fund-raising for the provider then this would be classed as a non-charitable activity.</p>



Other key considerations

It is important to consider if your organisation has the power to carry out non-charitable activity if this is being considered. If you are already incorporated, you will need to consider your governing document to ensure that there is wording which is sufficient to allow non-charitable trading activities or at least there is no wording which specifically prohibits such activities.

In some cases, much may depend upon the interpretation of particular provisions and so if there is any uncertainty legal advice should be taken.

If you are looking to incorporate as a charitable CLH organisation and would like to ensure that your governing document is flexible, then you should ensure that the governing document permits this activity.

Tax

CLTs can be established in various forms. Incorporated bodies such as companies, CBSs, Co-ops, charitable incorporated organisations, limited liability partnerships and community interest companies are subject to corporation tax. Unincorporated bodies are likely subject to income tax. Whatever its status, every CLT should register with HMRC and obtain a taxpayer reference.

Charitable CLTs must then register separately with HMRC if they want to take advantage of the tax exemptions and reliefs available to charities. Tax law does not differentiate between charities registered with the Charities Commission and non-registered charities that satisfy the definition of a 'charity for tax purposes'. In the tax world they are all called 'charities'.

If the CLT does not satisfy the tax criteria of a charity or chooses not to register with HMRC, all income and gains will likely be taxable and any acquisitions of land or property will be subject to Stamp Duty Land Tax (or its Welsh or Scottish equivalents). The CLT will also be likely subject to tax on a capital gain arising on the granting of a long lease (over 50 years), especially where lease premiums are involved. In many cases activities can be restructured to improve their tax efficiency but it is important to seek advice on this in advance of committing to any course of action to ensure available benefits can be obtained.

For a charitable CLT, once registered with HMRC as a charity for tax purposes, the CLT can treat activities as follows for corporation or income tax:

Charity activity	Expected tax treatment
Primary purpose	Exempt
Investment	Where CLTs buy land and buildings, the asset and any income generated by the asset should be exempt from tax as long as any income is applied for charitable purposes. Other investments (and any income arising from them) can be exempt from tax where they satisfy the 'qualifying charitable investment' criteria (see HMRC's guidance)
Business trading	Taxable
Other	Non-qualifying expenditure subject to a tax charge



Developing land and buildings could fall into any, more than one or all of the four tax categories and the correct treatment will depend on the facts in each case. Where a CLT's business trading income is less than the small trading exemption threshold, the business trading can be treated as exempt. As a result of the 2018 autumn budget, the threshold cap is due to increase from £50,000 to £80,000 with effect from 1 April 2019. [HMRC's guidance](#) explains how each organisation can calculate its specific small trading threshold. After applying the small trading exemption, should a CLT still have any non-exempt activity, it could be beneficial to incorporate a subsidiary to undertake these activities.

Whenever HMRC issues a notice to file a tax return or a CLT has non-exempt activity in an accounting period, the CLT must submit a tax return. Activity includes everything that has resulted or could result in income or expenditure for the CLT.

Stamp duty land tax ("SDLT")

Acquiring land and/or buildings, or any interest or right over any land or buildings, in England and Northern Ireland is usually subject to the SDLT regime as a 'chargeable acquisition'. Scotland and Wales have similar regimes. The acquirer has a legal obligation to consider, calculate and pay any tax liability arising.

The tax liability arising from any chargeable acquisition depends on the nature of the asset acquired, the parties involved and, in some cases, other similar transactions. [HMRC's guidance](#) provides more detail on scenarios, rates and thresholds to calculate the tax liability.

A number of exemptions and reliefs are available to acquirers covering a range of corporate forms, transactions and purposes. Most applicable to CLTs is the charity relief, but this is only available to CLTs that have registered with HMRC as a charity for tax purposes.

SDLT charity relief exists along similar lines as the tax exemption approach above. That means chargeable acquisitions for primary or investment purposes should be exempt from SDLT whilst business trading and non-qualifying purpose acquisitions are likely to result in a SDLT liability. However, consideration of the historic, current and intended future use of land and buildings is required. If the intention changes after acquisition, there is scope for a clawback or withdrawal of the SDLT relief originally claimed by the charity. [HMRC's manual](#) explains when this applies.

Business rates

Charities also can claim relief for business rates to the extent that any property is used for charitable purposes. The relief is applied by the local authority once they approve a claim submitted by the CLT. The relief consists of a mandatory 80% relief and a 20% 'top up' at the discretion of each local authority. The [UK government website](#) provides more detail on the relief and how to submit a claim.

Gift Aid

Once registered with HMRC as a charity, the charity can claim Gift Aid on cash donations from individuals. This means that for every qualifying £1 donated the taxman will top that up to £1.25 for the charity. HMRC's [Gift Aid guidance](#) explains provides further details on how this works and the scheme requirements. Companies can also claim corporation tax relief for donations made to a charity. HMRC's [corporate donations guidance](#) provides details on this. If the donation is cash from a charity's wholly owned subsidiary, the subsidiary can also claim corporation tax relief for any payments made up to 9 months after the end of the financial period. HMRC's [corporate Gift Aid](#)



[guidance](#) provides more detail on the rules, benefits and claim process. Donors subject to UK income or corporation tax can claim tax relief on cash and in-kind donations (including property). Further information is available on the Gov.UK website for [individual donors](#) and [corporate donors](#).

Value Added Tax (“VAT”)

VAT is a tax levied on the supply of goods or services made in the UK, by a taxable person in the course or furtherance of business. For a transaction to fall within the scope of VAT, there must be a benefit received in exchange for consideration. Consideration can be either monetary or non-monetary, for example a service provided in exchange for a service could be non-monetary consideration. If however, a payment is made and nothing is provided in return (e.g. a grant payment), this would normally be outside the scope of VAT.

Where a transaction falls within the scope of VAT, there are four possible VAT liabilities. These are:

- Taxable supplies
 - Standard rated (VAT at 20%)
 - Reduced rated (VAT at 5%)
 - Zero rated (VAT at 0%)
- Exempt supplies

There are a number of potential supplies that a CLT (or another CLT organisation) could make for VAT purposes. These supplies will determine whether there is a liability to register for VAT and if VAT can be recovered on associated costs. For illustrative purposes we have set out examples of supplies that a CLT (or another CLT organisation) could make for VAT purposes and the corresponding VAT recovery position on related costs.

Income type	Rate of VAT	Examples	VAT on expenditure - Recovery position
Taxable	Standard rated (20%)	Freehold sale of a new commercial building (ie less than three years old)	Recoverable
		Non-residential rental income (option to tax effective)	
Taxable	Reduced rated (5%)	Supplies of metered gas/electricity to tenants	Recoverable
Taxable	Zero rated (0%)	First grant of a major interest (ie freehold sale or long lease in excess of 21 years) in a qualifying residential property constructed by the CLT	Recoverable
Exempt	No VAT	Residential rental income	Non-recoverable (subject to small de-minimis limit)
		Commercial rental income (no option to tax)	
		First grant of a major interest (ie freehold sale or long lease in excess of 21 years) in a qualifying residential property not constructed by the CLT	

For tax year commencing 1 April 2018, a CLT would be required to register for VAT where at the end of any month either its taxable turnover in the previous 12 months has exceeded £85,000, or its taxable turnover in the next 30 days alone is expected to exceed £85,000 (potentially subject to change each tax year). It may be possible to voluntarily register for VAT, which may be beneficial to allow VAT recovery on costs, although careful consideration should be given to any potential impact of charging VAT to customers. Charitable CLT’s are required to oblige by the same VAT registration rules as non-charitable entities.



Where a VAT registered CLT generates a mix of taxable and exempt supplies, it would be partly exempt for VAT purposes. In addition to costs directly relating to a CLT's taxable or exempt supplies, CLT's may incur VAT on costs relating to a mix of taxable and exempt supplies (i.e. residual VAT). CLT's would normally be entitled to partly recover VAT on its residual costs, which is determined through a CLT's partial exemption method. This would be either the standard method (e.g. taxable turnover as a percentage of total turnover) or any other method agreed with HMRC (known as a partial exemption special method).

For a CLT making exempt supplies, it is likely to incur a significant additional cost through irrecoverable VAT. Certain VAT reliefs may be available for a CLT to help mitigate a VAT cost. We have set out some examples of relevant reliefs below, both in respect of land and property but also on more general costs (some of which are specific to charities):

VAT relief	Rate of VAT
Disabled aids and adaptations	Zero rate (0%)
Charity advertising	Zero rate (0%)
Construction of qualifying new build residential buildings	Zero rate (0%)
Renovation of residential property that has been empty for two years	Reduced rate (5%)
Conversion of a non-residential building to residential use	Reduced rate (5%)
A conversion of a residential building resulting in a changed number of dwellings (eg a house converted to flats)	Reduced rate (5%)
Fuel and power for residential accommodation/charitable non-business activities	Reduced rate (5%)

These reliefs are complex and are subject to various tests, and in some cases to certification. Appropriate advice should always be sought before taking advantage of any VAT relief.

Most supplies of land and property are exempt from VAT (however there are exceptions such as the supply of storage facilities which is standard rated). Where this is the case, VAT recovery on associated expenditure for a supplier of land or property is likely to be irrecoverable and creates an additional cost. It is however possible that VAT can be chargeable on supplies of land and property. One of the main reasons for this is where the supplier has decided to opt its interest in the land/property and has notified (or received agreement from HMRC) of this decision. For a CLT, by opting to tax an interest in land or property, it would normally be required to charge VAT on its supplies of the land or property. Please note that there are exceptions to this, for example, VAT cannot be charged on the supply of dwellings. Opting to tax an interest in land or property can be beneficial as it provides a mechanism for recovering VAT on costs that would otherwise be irrecoverable where the use of the land was exempt.

Where VAT is charged on supplies of land and property, it can create an irrecoverable cost for the customer where the customer will use the land for a non-taxable purpose. For a CLT, there may be several options available to mitigate a potential VAT cost on the purchase of opted to tax land/property. We have provided brief examples below:

- In certain circumstances, it may be possible to dis-apply the vendor's option to tax. This reverts the supplier's use of the land/property to an exempt supply. An example of where a disapplication of an option to tax may be possible is where the CLT intends to convert a commercial building into residential dwellings following purchase. Careful consideration should be taken to understand whether there would a potential impact for the supplier through dis-applying an option to tax, as this could lead to a potential VAT cost for the supplier.



- A CLT could decide to opt to tax its own interest in the land/property. By opting to tax, the CLT would be required to charge VAT at the standard rate (20%) on its non-residential supplies of the land/buildings. By charging VAT on supplies, it would enable VAT recovery on associated expenditure.
- If the CLT is acquiring land in order to construct residential property, it may be possible for the CLT and the supplier to enter into a 'golden brick' arrangement. In summary, this would entail the land owner partially constructing residential property on the land to at least one brick above foundation level before selling to the CLT. Under a golden brick arrangement, the supply to the CLT should be zero rated as a supply of partly constructed dwellings rather than be a supply of land. A zero-rated supply should be beneficial for both the supplier (as it can recover VAT on associated costs relating to the taxable supply) and the buyer (as it would not incur VAT on the purchase).

Further information

For further information on VAT relating to charities, VAT reliefs, land and property and construction, please refer to the following HMRC guidance which are all available as public resources online:

<https://www.gov.uk/guidance/how-vat-affects-charities-notice-7011>

<https://www.gov.uk/government/publications/vat-notice-708-buildings-and-construction>

<https://www.gov.uk/hmrc-internal-manuals/vat-land-and-property>

<https://www.gov.uk/guidance/vat-on-land-and-property-notice-742>

<https://www.gov.uk/guidance/opting-to-tax-land-and-buildings-notice-742a>

A link to more general guidance on VAT is contained within VAT Notice 700 (The VAT guide) as well as in HMRC's internal VAT manuals. In addition, the Charity Tax Group website, provides specific VAT guidance on a wide range of VAT issues for Charities. Again, this information is available as public resource online.

<https://www.gov.uk/guidance/vat-guide-notice-700>

<https://www.gov.uk/government/collections/vat-manuals>

<https://www.charitytaxgroup.org.uk/tax/vat/>

Please note that whilst the above resources provide a useful source of information, VAT is a particularly complex area and the decisions on areas such as an option to tax and the availability of VAT reliefs is not always certain. Professional advice should be sought as soon as possible to ensure that full VAT implications of any new activities or plans can be considered and understood early in the process. We have provided below details of Mazars VAT contacts who would be pleased to discuss further.



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