

# A FOCUS ON REAL ESTATE

NEWSLETTER FROM JTC

MAY 2021

Following April's marine and aviation focus, in May we turned our attention to real estate. JTC has considerable experience in real estate, which has been built over more than 30 years. We shared some of our knowledge and also partnered with other experts from the industry to ask their views.

If you would like to find out more about our real estate services please get in touch with a member of the team.

## HOT PROPERTY – INVESTING IN US REAL-ESTATE



**EMILIO MIGUEL**  
Regional Head - Americas  
Private Client Services

The US economic rebound from the depths of the pandemic is rapidly regaining momentum. Annualized Q1 2021 GDP growth was 6.4% according to the Commerce Department, the highest number recorded since 1984. To quote the Financial Times (29th April), "Real GDP was just 1 per cent shy of its pre-pandemic level." To quote President Biden, America is "ready for take-off".

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## THE SHIFT IN REAL ESTATE TRENDS



**MARK FLEMING**  
Senior Director - Private Client Services

Over recent years, various changes to UK tax legislation have targeted residential property. As an example, where a non-UK domiciled individual is either directly or indirectly holding an interest in UK residential property, they are now subject to inheritance tax. This includes UK residential property interests that are held by non-resident closed companies, non-resident trust and company structures and non-UK partnerships.

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## CAN YOU ENHANCE THE VALUE OF A TRUST WHEN THE MAIN ASSET IS RESIDENTIAL PROPERTY?



**JODI HILL**

Senior Director - Private Client Services

Despite changes to tax treatment over the years, there is still a huge population of offshore trusts that hold residential real estate as their principal asset, either within an underlying company, or directly as a trust asset. We discuss the role of the trustee and how best to enhance the value of a property with a future sale in mind.

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## ASKING THE EXPERTS: AVOIDING PITFALLS WHEN BUYING PROPERTY ABROAD



**CHARLOTTE EVANS-TIPPING**

Senior Associate - Forsters LLP

Before falling in love with your perfect villa or chalet, there are some practical things that you should bear in mind. We spoke to **Charlotte Evans-Tipping**, Senior Associate at Forsters LLP in London, to ask from a legal perspective what some of the key points are that people should think about before they buy.

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## ASKING THE EXPERTS: ADDING VALUE IN UNCERTAIN TIMES



There is much speculation over what will happen in the property markets over the coming months and years. We asked **Nicolas Roux** of the multi-disciplinary creative studio, Rive Gauche, what he thinks people should consider when looking to property for investment.

**RIVE GAUCHE**  
LONDON

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## PRIVATE CLIENT DINING CLUB DIGITAL BOARDROOM



**RIVE GAUCHE**  
LONDON



JTC's real estate team hosted a select group of industry experts from the banking, legal and tax arenas as part of a one hour digital boardroom in partnership with the Private Client Dining Club. The event took the form of a short presentation from our in-house real estate experts **Karen O'Hanlon**, **Gillian Ralston Jordan** and **Mark Fleming**, followed by small breakout rooms, where various industry topics were discussed. Enness, global mortgage specialists, and Rive Gauche also presented their thoughts on the market and helped to run some of the breakout discussions.



## MEET THE TEAM



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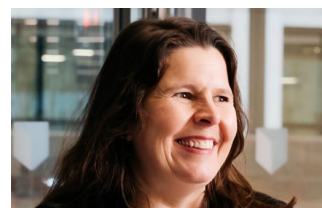
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