



"Celebrating 25 years"

CASES

Landlords' disposals and the Landlord and Tenant Act 1987 - case

[S Franes Ltd & Anor v Block 6 Ashley Gardens Roof Gardens Ltd & Ors \[2023\] EWHC 2880 \(Ch\) \(20 November 2023\)](#) (BAILII link). An appeal. Two lessees acquired leases of the roof spaces above them from the residents company owning the freehold with agreement at an a.g.m. on the basis of the lessees carrying out various works but the provisions of the Act were not complied with. Subsequently challenged by other lessees there having been changes of ownership of some leases. Various issues discussed including para 35 on - the form of a default notice under section 19(2). Para 43 on - on the basis that Section 19 of the Act providing that the Court "may" make an order rather than stipulating that it "must" make an order gives a discretion how such should be exercised with detailed consideration of various factors. Para 89 on - relevance of human rights legislation. Para 92 - whether "illegality" involved or had any effect because the landlord would acquire a modest benefit if Act rights went ahead. Para 96 on - reference to the FTT to ascertain amount of the consideration. Para 102 on - application of section 2 of the Law of Property (Miscellaneous Provisions) Act 1989 and whether "terms" in the 1987 Act included terms not enforceable under the 1989 Act - Yes. Para 111 on - whether a covenant to perform works is "consideration" for the purposes of s12B(2) - No but forms part of the "terms". Para 115 on - whether in valuing works it should be their cost or the value to the landlord. Paras 123 & 124 - comment without deciding about the interaction of s12B(2) and s12B(7) as to the amount payable.

Appealed

[Block 6 Ashley Gardens Roof Gardens Limited and S. Franes Limited and others 2022 .pdf](#) (falcon-chambers.com) **judgment**

Comment - Falcon Chambers [S. Franes Limited and another v Block 6 Ashley Gardens Roof Gardens Limited and others \[2023\] EWHC 2880, Ch | Falcon Chambers \(falcon-chambers.com\)](#)

Proprietary estoppel - case

[Steels v Steels & Anor \[2023\] EWHC 2985 \(Ch\) \(23 November 2023\)](#) (BAILII link). An appeal. Whether a son and his wife had acquired an interest in his parent's property having lived there rent free only contributing to costs on the basis they had been positioning their lives on the basis of an assurance made about eventual inheritance of the Property. No. Para 24 on - briefly the law of proprietary estoppel, so far as the creation of an equity is concerned.

Planning - case

[Epping Forest District Council v Halama \[2023\] EWHC 2906 \(KB\) \(16 October 2023\)](#) (BAILII link). About an application for a planning injunction under Section 187B of the Town and Country Planning Act 1990 in respect of an extension to a house which did not comply with the permission for such. Para 25 on - the legal position with general guidance on such injunctions. Para 31 on - "such help as I can offer to busy County Court judges dealing with such injunction applications in the specific context of domestic construction."

Whether a trust - case

[Lenkor Energy Trading DMCC v Puri \[2023\] EWHC 2979 \(KB\) \(23 November 2023\)](#) (BAILII link). Whether a final charging order would be granted depended on whether the debtor had a beneficial interest in a property in the name of a limited company. The main question was whether "when, as here, a property(ies) is acquired by a private company owned (directly or through nominees) by its funder, that property(ies) is owned beneficially by the funder or is owned beneficially by the company whose shares are owned beneficially by the funder." Law discussed para 70 on in some detail and applied para 106 on.

Lessees' company - case

[Freeborn & Ors v Emery House Property Ltd & Anor \[2023\] EWHC 3009 \(Ch\) \(24 November 2023\)](#) (BAILII link). A company set up to own the freehold of a block of flats with shares owned by some of the lessees and there were shareholder agreements for at least some of the lessees. Following one director ceasing to be a director the remaining director issued more shares to himself and the company charged money to register transfers. As to issuing the shares held the remaining director was in breach of a right of pre-emption and "the allotment of the additional 12 shares to himself was plainly a breach of his duties under s.171 (duty to exercise his powers for the purpose for which they are conferred), s.172 (duty to promote the success of the Company, including the need to act fairly as between the members) and s.175 (duty to avoid conflicts of interest)" [in para 17]. Also held prejudice to relevant shareholders in refusing to register shares. Remedy was to cancel the 12 shares and order registration of the share transfer.

Divorce proceedings and properties - case

[RA v KS \(Interim Order for Sale\) \[2023\] EWFC 102 \(23 June 2023\)](#) (BAILII link). About the powers of the Court during matrimonial proceedings to make an interim order for the sale of property prior to the making of a final order. In this case about a property in the occupation of the husband and in the joint names of the husband and wife. Includes discussion of the general position on making such an order and the specific position in this case when in joint names where held the court does not have the power to extinguish permanently or irrevocably a joint owner's rights by ordering a sale. "The position is different if the respondent's rights of occupation derive solely from home rights arising from the marriage". **Comment in Lexology** [Family Court gives procedural clarification on interim orders for sale of a property in divorce proceedings](#) From Stewarts.

Injunctions against persons unknown - case

[Wolverhampton City Council & Ors v London Gypsies and Travellers & Ors \[2023\] UKSC 47 \(29 November 2023\)](#) (BAILII link). "This appeal concerns a number of conjoined cases in which injunctions were sought by local authorities to prevent unauthorised encampments by Gypsies and Travellers." "the appeal raises the question whether (and if so, on what basis, and subject to what safeguards) the court has the power to grant an injunction which binds persons who are not identifiable at the time when the order is granted, and who have not at that time infringed or threatened to infringe any right or duty which the claimant seeks to enforce, but may do so at a later date: "newcomers", as they have been described in these proceedings" which question applies to a number of circumstances. Paras 14/15 – the legal background. Para 16 on - The jurisdiction to grant injunctions generally. Para 23 on - Injunctions against non-parties. Para 27 on - representative proceedings. Para 31 - wardship proceedings. Paras 32/33 - injunctions to protect human rights. Para 34 - reporting restrictions. Para 35 - embargoes on draft judgments. Para 36 on - the effect of injunctions on non-parties who knowingly act in the manner prohibited by the injunction. Para 43 on - injunctions in the absence of a cause of action including applied for by the Attorney-General by local authorities under specified Acts, Mareva, Norwich Pharmacal, Bankers Trust and internet blocking orders. Para 50 on -the commencement and service of proceedings against unidentified defendants. Para 57 on - the development of newcomer injunctions to restrain unauthorised occupation and use of land. Para 108 on - A new type of injunction? Including para 167 when an injunction acceptable. Para 187 on -the process of application for, grant and monitoring of newcomer injunctions and protection for newcomers' rights including paras 188-189 - compelling justification for the remedy. Para 190 on – relevant powers and obligations of local authorities regarding sites for Gypsies and Travellers. Paras 218-220 Evidence of threat of abusive trespass or planning breach. Para 221 - identification or other definition of the intended respondents to the application. Paras 222-224 - the prohibited acts. Para 225 - geographical and temporal limits. Para 226 on - advertising the application in advance. Para 230/231 - effective notice of the order. Para 232 - liberty to apply to discharge or vary. Para 233 on – costs protection, cross undertakings. For the future. Para 235/236 relevance for protests. Para 238 – summary. [Press Summary \(PDF\)](#), [Press Summary on The National Archives \(HTML version\)](#). **Comment in Lexology** [Into the unknown - Supreme Court confirms parameters for injunctive relief against trespassing newcomers](#) From Bryan Cave Leighton Paisner LLP.

Alternative Dispute Resolution - case

[Churchill v Merthyr Tydfil County Borough Council \[2023\] EWCA Civ 1416 \(29 November 2023\)](#) (BAILII link). About a Japanese Knotweed claim in nuisance. "whether a court can lawfully order the parties to court proceedings to engage in a non-court-based dispute resolution process, and, if so, in what circumstances it should do so. The kind of non-court-based dispute resolution in issue is an internal complaints procedure operated by a local authority, to which the claimant was not contractually bound. A question has also arisen as to whether, and in what way, the nature of the non-court-based dispute resolution process should be taken into account by the court."

News item - Law Society Gazette <https://www.lawgazette.co.uk/news/stay-on-proceedings-for-mediation-is-lawful-court-of-appeal-rules/5118064.article>

Comment – Anthony Gold [Churchill v Merthyr Tydfil Council - Court of Appeal's Ruling on ADR in Nuisance Claims](#) November 30, 2023.

Comment – Exchange Chambers [The court can lawfully order parties to engage in ADR - Exchange Chambers](#)

Comment – Five Paper Buildings [Compulsory ADR is here - James Churchill v Merthyr Tydfil County Borough Council \[2023\] EWCA Civ 1416 - Five Paper](#) Includes discussion of effect on other types of dispute

Non-domestic rates- case

[Total Sprint Ltd v Swale Borough Council \[2023\] EWHC 2968 \(Admin\) \(29 November 2023\)](#) (BAILII link). Whether a liability order under the Non-Domestic Rating (Collection and Enforcement)(Local Lists) Regulations 1989 had been properly made when the Council had obtained a previous liability order against another company which in effect it subsequently waived and did not initially disclose. Issues discussed included whether the Council had failed to serve the demand notices as soon as practicable after 1st April in the relevant years and the consequences referring to *North Somerset DC v Honda Motor Europe Ltd [2010] EWHC 1505 (QB)* whether the Council could apply to the court to set aside the previous orders, the burden of proof, whether there was abuse of process or the failings by the Council could otherwise justify the grant of a stay

Coronavirus and leases - case

[Martin's Commercial Ltd v Cineworld Cinemas Holdings Ltd \[2023\] EWHC 1925 \(Ch\) \(26 July 2023\)](#) (BAILII link). "The issues on this appeal are whether the Commercial Rent (Coronavirus) Act 2022 applies to proceedings commenced before 10 November 2021, and, if so, whether the current proceedings should be stayed for arbitration under the court's inherent jurisdiction, notwithstanding that this cannot be done under s.23 and Sched 2." Yes to both.

Improvement notices on landlords - case

Dorchester Court (including Flats 1-96), Herne Hill, London SE24 9QY and SE24 9QX Manaquel Company Limited v London Borough of Lambeth LON/00AY/HIN/2021/0021 [2023] UKFTT (PC) (RP) (17 November 2023).

https://www.tanfieldchambers.co.uk/wp-content/uploads/2023/11/DECISION_Dorchester-Court-Herne-Hill-London-SE24-9QX49.pdf About an improvement notice under the Housing Act 2004 and the Housing Health and Safety Rating System (England) Regulations 2005. Held invalid in view of number of defects. Para 5 on – the applicants case including discussion of the law. Para 65 on – the Tribunal's analysis

Comment – Tanfield Chambers [Needs Improvement: Tribunal Quashes Deficient Improvement Notice - Tanfield Chambers](#)

Rent Repayment Orders - case

[Irvine v Metcalfe & Ors \(Housing - Rent Repayment Order - unlicensed HMO\) \[2023\] UKUT 283 \(LC\) \(30 November 2023\)](#) (BAILII link). Rent repayable reduced as part related to a period where an intermediate landlord so no liability, part related to a period where below the number of tenants to be an HMO so no liability and for the remaining period recalculated.

Mortgages and the Register of Companies - case

MS [Lending Group Ltd & Anor v LVR Capital Ltd & Anor \[2023\] EWHC 2509 \(Ch\) \(04 August 2023\)](#) (BAILII link). An application for "an order pursuant to section 859M of the Companies Act 2006 rectifying the register of the company to remove incorrectly filed statements of satisfaction in respect of the applicants' secured lending to the company" linked to an application for an administration order. The company director had filed statements of satisfaction as he claimed that the mortgages had been discharged by promissory notes as "the company is entitled unilaterally to create and issue promissory notes to discharge the secured indebtedness" Argument rejected as plainly a legal nonsense. Order that the register corrected. Law discussed para 28 on. The administration order was also granted.

Discussion in LegalMortgage Monthly Update November [Nov 23 Monthly Update.pdf \(cdn-website.com\)](#)

Mortgages - case

Marsay v Barclays Bank Plc [2023] EWHC 2301 (Comm) Referred to in LegalMortgage Monthly Update November [Nov 23 Monthly Update.pdf \(cdn-website.com\)](#). About a claim by a mortgagor against receivers about the sale of a property claiming not properly carried out and that the mortgagor's chattels not properly dealt with. Includes law on the receiver's duties on sales and regarding chattels.

Mortgages - case

Interbay Funding Ltd v Palama Developments Ltd [2023] EWHC 2430 (Ch) Referred to in LegalMortgage Monthly Update November [Nov 23 Monthly Update.pdf \(cdn-website.com\)](#). Possession proceedings by LPA Receivers against a tenant/occupier. Various specious defences

STATUTORY INSTRUMENTS

[The Non-Domestic Rating Act 2023 \(Commencement No. 1 and Saving Provision\) \(England\) Regulations 2023](#) 2023 No. 1248 (C.89)

[The Non-Domestic Rating \(Small Business Rate Relief\) \(England\) Regulations 2023](#) 2023 No. 1250

[The Town and Country Planning \(General Permitted Development etc.\) \(England\) \(Amendment\) \(No. 2\) Order 2023](#) 2023 No. 1279. "This Order primarily amends the Town and Country Planning (General Permitted Development) (England) Order 2015." Mainly about solar equipment for which also see Government Press Release [New planning rules to boost solar rollout and slash energy bills](#) 30 November 2023,

ARTICLES

Articles in Lexology

[Levelling-up and Regeneration Act 2023](#)

[Owners, investors and developers get to grips with the potential impact of the Levelling-up and Regeneration Act 2023](#) From Taylor Wessing. Concentrates on the planning changes.

[Levelling-up and Regeneration Act 2023: disclosure of interests and dealings with land](#) From Mishcon de Reya LLP. About Part 11 on disclosure

About provisions in the [Economic Crime and Corporate Transparency Act 2023](#) 2023 c. 56 changing those in [Economic Crime \(Transparency and Enforcement\) Act 2022](#) 2022 c. 10.

[ECCTA: Updates to Register of Overseas Entities](#) From Stevens & Bolton LLP.

[The Economic Crime and Corporate Transparency Act 2023 - Transparency achieved for UK land ownership?](#) From Bristows.

[Economic Crime and Corporate Transparency Act: HSF Corporate Real Estate Team summarises the changes for the Real Estate sector](#) From Herbert Smith Freehills LLP. Outline of changes for English limited companies and limited partnerships supplying information to Companies House, Company House's powers of enquiry. changes to the Register of Overseas Entities and a new 'Failure to Prevent Fraud' criminal offence.

[A developer's guide to Estate Site Set-Up for New Builds](#) From Beyond Corporate Law. Reminds me of some notes I prepared for a developer client to try to get it to provide the necessary paperwork.

[How to maintain privacy & confidentiality when buying, selling or improving a prime residence](#) From Kingsley Napley. Looks useful to read if you have a client worried about privacy.

[Shared ownership rent reforms 2023 — why now?](#) From Brabners.

[The new Building Safety Regulator's approach to enforcement](#) From Charles Russell Speechlys. About provisions in the Building Safety Act 2022 coming into force on 1 October 2023

[Property118 schemes for landlords - a mistake worth fixing?](#) From Charles Russell Speechlys. About the possibility of reversing a tax avoidance arrangement devised by Property118 and Cotswold Barristers if it doesn't work.

Article - NearlyLegal blog

[Paragraph 40\(8\) of the Code - the "last chance saloon" for telecoms operators?](#) From CMS Cameron McKenna Nabarro Olswang LLP. Discussion of *On Tower UK Limited v Gravesham Borough Council [2022] UKFTT (PC) (RP) (18 October 2023)* [Microsoft Word - 391 OT v Gravesham BC.docx \(falcon-chambers.com\)](#)

[Limitation periods for claims under the Defective Premises Act 1972 - A review of URS v BDW and other ongoing fire/building safety-related claims](#) From Herbert Smith Freehills LLP.

[Spotlight on building safety: 360 Perspectives on the building Safety Act 2022](#) From Herbert Smith Freehills LLP.

[Building safety in brief: transitional arrangements for higher-risk buildings](#) From Womble Bond Dickinson (UK) LLP.

[Legal developments in construction law: November 2023- Second staircases: Michael Gove announces transitional arrangements](#) From Mayer Brown.

[Tales from the County Courts - housing conditions quantum, proof of notice of defects, and section 21 and gas safety certificates again](#) Author: Giles Peaker

About one of the cases - *Dezitter v Hammersmith and Fulham Homes (Central London County Court, 7 November 2023)*, [What is the appropriate level of damages when a property is unfit for human habitation?](#) From Doughty Street Chambers

Presentation outlines - Landmark Chambers

Planning & High Court Challenges

Retained EU law in planning and environment cases

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](#)

Heritage Case Law Update

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](#)

Amending and interpreting planning permissions: recent case-law on the interpretation of planning permissions and the scope of s. 73 and s. 96A

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](#)

Habitats case-law review of the year

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](#)

Climate change legal challenges: update

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](#)

EIA and SEA case-law review of the year and a look ahead to EoRs

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](#)

Issues around consent to judgment and redetermination in planning high court challenges

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

R (Leicester NHS Trust) v Harborough DC and NHS s. 106 contributions

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

Round-up of recent Planning Act 2008 legal challenges

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

Property Law Nuts & Bolts seminar series, Part 2: Costs - all change please

An introduction to costs - basis of assessment

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

The new fixed costs regime

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

Security for costs and payments on account

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

Article - Gatehouse Chambers

[Just Deserts: Unjust Enrichment in the Context of Family and Non-Commercial Relationships | Gatehouse Chambers \(gatehouselaw.co.uk\)](https://gatehouselaw.co.uk) first published in the Financial Remedies Journal.

Presentation outlines - Landmark Chambers

Planning High Court Challenges

Challenging PINS mode of determination and other procedural decisions

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

Latest NPPF case-law

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

Planning injunctions in high court challenges

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

Practice and Procedure Update

[PowerPoint Presentation \(d2nsgnsf036lw8.cloudfront.net\)](https://d2nsgnsf036lw8.cloudfront.net)

Article - Local Government Lawyer

[Permitted development and the Habitats Regulations 2017](#) November 24, 2023

The Times 'Bricks & Mortar' 24.11.2023

Brief Encounter 'Ask the Expert' Q&A on [Can I include a rent review clause in my new tenancy contract?](#) Includes discussion of the difference between the rent during a fixed term and any statutory extension referring to [London District Properties Management Ltd & Ors v Goolamy & Anor \[2009\] EWHC 1367 \(Admin\) \(16 June 2009\)](#) (BAILII link).

LegalMortgage Monthly Update November

[Nov 23 Monthly Update.pdf \(cdn-website.com\)](#) Includes discussion of [Barclays Bank UK PLC v Terry & Anor \[2023\] EWHC 2726 \(Ch\) \(23 October 2023\)](#) (BAILII link) [mentioned previously] and of [Azhar v All Money Matters t/a TFC Home Loans \[2023\] EWCA Civ 1341 \(16 November 2023\)](#) (BAILII link) [about introduction of a new point appeal]

The Times 'Bricks & Mortar' 1.10.2023

'Ask the Expert' Q&A on [As a group of leaseholders, can we extend our leases and get rid of ground rents?](#) Discusses solutions including surrender and regrant of leases. Refers to *Crowley v Vitty* (29 January 1852) <https://books.google.co.uk/books?id=tWQwAAAAIAAJ&pg=PA319> that a rent reduction doesn't amount to a surrender. Does not consider the grant of new leases subject to existing leases.

Sunday Times Home .26.11.2023

The Two Robs p.5

Includes discussion of letting agents obtaining commission from suppliers.

Home Help p.10

Discusses a neighbour filming a property and privacy. Doesn't mention [Fairhurst -v- Woodard](#) Oxford County Court (12 October 2021) (Judiciary.uk link) on CCTV. Nor the Information Commissioners advice on domestic CCTV <https://ico.org.uk/for-the-public/domestic-cctv-systems/>

Article - Local Government Lawyer

[Newham v Chaplair: the lessons to be learned](#) November 30, 2023. About a magistrates court case of Newham Council v Chaplair Limited concerning failure to comply with an improvement notice requiring unsatisfactory cladding to be dealt with. Discusses various aspects of improvement notices.

OTHER

From the Land Registry

[HM Land Registry: processing times](#) updated 20 November 2023.

Land Registry Practice Guides - changes

[First registrations \(PG1\)](#) updated 20 November 2023. "Section 5.4 has been amended to reflect a change to our practice regarding the evidence we require for first registrations based on assents."

[Requisition and cancellation procedures \(PG50\)](#) updated 20 November 2023. "Section 2 has been amended to include additional ways to reply to requisitions."

From the Land Registry

[HM Land Registry: Local Land Charges Programme](#) Guidance. 30 November 2023. "Added information about local land charges software suppliers and East Devon District Council joining the Local Land Charges Register on 4 January 2024."

Land Registry Practice Guides - changes

[Devolution on the death of a registered proprietor \(PG6\)](#) Updated 27 November 2023. "Section 2.5 has been added to give guidance on vesting and/or transfer of property as bona vacantia on intestacy."

From the Department for Levelling Up, Housing and Communities

[Building Safety: Planning enforcement and the Responsible Actors Scheme \(the 'RAS Enforcement PPG'\)](#) Published 20 November 2023.

From the Department for Levelling Up, Housing and Communities

[Guide to the Leasehold and Freehold Reform Bill](#) "Information relating to the Leasehold and Freehold Reform Bill which was introduced to Parliament on 27 November 2023."

From the Valuation Office Agency

[\(HMOs\)](#) Guidance. 1 December 2023. "Guidance on the recent change to how Houses in Multiple Occupation (HMOs) are valued for Council Tax in England."

From HMRC

[Annual Tax on Enveloped Dwellings](#) Guidance Updated 22 November 2023. "The chargeable amounts for 1 April 2024 to 31 March 2025 have been added."

Comment in Lexology [The \(H\)ATED Tax - New ATED charge amounts](#) From Burges Salmon LLP.

[Report Capital Gains Tax on UK property](#) "Use these forms to report Capital Gains Tax on UK property or land if you cannot use our online service."

Tax avoidance schemes for Landlords

Tax Policy Associates have made attacks on some schemes.

Property118 and Cotswold Barristers

for when a property is transferred from a landlord personally to a company owned by him.

[Property118 scheme is here](#), 6 October 2023 with updates to 9 November 2023.

which promoters attempt to shut down

<https://www.taxpolicy.org.uk/2023/10/06/slappedagain/>

Another devised by Property118 involving creation of an artificial loan when a company incorporated.

[bridge loan scheme is here](#).

Less Tax for Landlords

[Less Tax for Landlords: the £50m landlord tax avoidance scheme that HMRC say doesn't work, and can trigger a mortgage default](#). 5 October 2023

Autumn Statement

Can't see any significant changes from the conveyancing point of view. Some links if you want to read more.

[Autumn Statement 2023](#)

tax related documents

<https://www.gov.uk/government/collections/autumn-statement-2023-tax-related-documents>

Overview of tax legislation and rates Policy paper

<https://www.gov.uk/government/publications/autumn-statement-2023-overview-of-tax-legislation-and-rates-ootlar>

Comment in Lexology [Impact of the UK's Autumn Statement 2023 on Real Estate](#) Bryan Cave Leighton Paisner LLP