Real Estate Capital Gains and Transaction Tax Analysis Course

24 – 28 May 2027
Jakarta

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Training Center

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Ref: 1010_176033 **Date:** 24 – 28 May 2027 **Location:** Jakarta **Fees:** 5700 Euro

Overview

Real Estate Capital Gains and Transaction Tax Analysis Course is a one-week advanced course for tax managers, real estate finance teams, accountants, transaction advisers, asset managers, and investment professionals, who leave with a Real Estate Transaction Tax Analysis Pack. The course connects tax basis, capital-versus-revenue classification, direct and indirect disposals, taxable gain calculations, transaction taxes, cross-border questions, deferred tax, due diligence, documentation, and governance. Agile Leaders Training Center develops practical capability in real estate tax analysis.

Who Should Attend

- Tax managers and accountants analyzing real estate acquisitions and disposals
- Property investment and asset management teams assessing after-tax outcomes
- Transaction advisers reviewing structures, exposures, and supporting evidence
- Real estate finance professionals modeling disposal and restructuring scenarios
- Fund and partnership teams allocating transaction tax consequences

The course assumes knowledge of accounting, real estate transactions, and financial analysis. It is jurisdiction-neutral, provides no personal tax advice, and requires every applied position, rate, relief, filing, and treaty conclusion to be verified under current local law by qualified advisers.

Departments and Industries

The course supports organizations that acquire, hold, restructure, finance, or dispose of real estate and property-owning entities.

- Real estate investment, development, and asset management
- Tax, accounting, controllership, and financial reporting
- Private equity, funds, partnerships, and institutional investment
- Transaction advisory, due diligence, and corporate finance
- Property companies, family offices, and holding structures
- Legal, compliance, governance, and investment committee functions

Learning Objectives

By the end of this course, participants will be able to:

- Build a documented tax-basis schedule for a real estate asset or interest
- Distinguish capital, revenue, depreciation, allowance, and transaction-tax effects
- Calculate and reconcile a taxable gain under stated jurisdictional assumptions
- Compare direct asset, entity, partnership, fund, and restructuring scenarios
- Assess cross-border, withholding, indirect-tax, treaty, and deferred-tax interfaces
- Prepare due diligence findings and a governed transaction tax analysis pack

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Course Agenda

Day 1: Transaction Scope, Classification, and Tax Basis

- Real Estate Transaction and Tax-Event Map
- Capital-versus-Revenue Classification Decision Tree
- Acquisition Cost and Tax-Basis Register
- Capital Expenditure and Deductible Cost Reconciliation
- Evidence, Valuation, and Record-Retention Checklist

Day 2: Capital Gain Computation and Adjustments

- Disposal Proceeds and Consideration Schedule
- Adjusted Tax Basis and Allowable Cost Bridge
- Depreciation and Capital-Allowance Interaction Matrix
- Loss, Exemption, Relief, and Deferral Assumption Log
- Taxable Gain Calculation and Control Reconciliation

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Day 3: Structures and Transaction Tax Interfaces

- Direct Asset versus Entity or Share Disposal Comparison
- Development Property versus Investment Property Analysis
- Partnership, Fund, and Co-Investment Allocation Map
- Transaction Tax, Withholding, and Indirect-Tax Interface
- Restructuring and Internal Transfer Scenario Matrix

Day 4: Cross-Border, Reporting, and Due Diligence

- Residence, Source, and Immovable-Property Jurisdiction Map
- Treaty and Cross-Border Verification Checklist
- IAS 12 Current and Deferred Tax Analysis
- Tax Due Diligence Issue and Exposure Register
- Transaction Documents, Governance, and Adviser Sign-Off

Day 5: Real Estate Tax Analysis Simulation

- Exercise: Build and Evidence the Tax Basis
- Exercise: Compute and Reconcile the Taxable Gain
- Exercise: Compare Asset, Entity, and Restructuring Scenarios
- Exercise: Test Cross-Border and Reporting Interfaces
- Capstone Exercise: Real Estate Transaction Tax Analysis Pack

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Practical Exercises

The course uses suggested activities that require participants to state the applicable jurisdiction, assumptions, verification needs, and evidence before drawing a tax conclusion.

- Suggested activity: assemble a tax-basis register from acquisition and ownership records
- Suggested activity: reconcile a disposal gain and identify uncertain adjustments
- Suggested activity: compare after-tax transaction structures without prescribing one
- Suggested activity: present a transaction tax analysis with local-advice sign-offs

FAQs

Who suits real estate capital gains and transaction tax training?

The course suits experienced tax, accounting, finance, investment, asset management, and transaction professionals who analyze property acquisitions, ownership, restructuring, or disposal and can obtain current jurisdiction-specific advice.

How is a real estate capital gain generally analyzed?

The analysis identifies the taxable event and person, determines consideration, builds the tax basis, applies permitted adjustments, separates already-deducted costs, considers losses and reliefs, calculates the gain, and records assumptions and evidence. Local law controls every component.

Why compare an asset disposal with an entity disposal?

An asset disposal and a sale of shares or interests can differ in taxpayer, tax base, available losses, transaction taxes, withholding, buyer basis, deferred tax, liabilities transferred, documentation, and reporting. The comparison must use the relevant jurisdiction’s current rules.

How do transaction taxes differ from capital gains taxes?

Capital gains taxes generally concern gain or profit on disposal, while transaction taxes may apply to the transfer value, ownership, rights, or legal event. Their bases, taxpayers, exemptions, timing, filing, and interaction with indirect taxes vary by jurisdiction.

What is the IAS 12 interface for investment property?

IAS 12 connects current and deferred tax to the tax consequences of recovering an asset's carrying amount. Investment property measured at fair value requires analysis of the expected recovery manner and the applicable recognition and measurement requirements.

What must be locally verified before a transaction?

Teams should verify classification, taxpayer and source rules, tax basis, rates, deductions, depreciation adjustments, losses, exemptions, reliefs, indirect taxes, withholding, treaty access, filing dates, valuations, documentation, anti-avoidance rules, and required professional opinions.

Conclusion

Participants leave with a Real Estate Transaction Tax Analysis Pack linking transaction scope, tax basis, gain calculations, structure comparisons, cross-border questions, financial reporting, evidence, and governance. The pack supports disciplined analysis while making jurisdictional assumptions, unresolved issues, and local professional verification explicit.