

## DOCUMENTARY CHECKLIST

# Commercial Activity Exemption Review

Documentary preparation where the property acquisition serves a genuine commercial activity.

## § Commercial activity evidence

- Business plan tied to the property's commercial use
- Operating company documents (registration, shareholders, BO)
- Indication of premises and local presence
- Forecast turnover and headcount over the relief period

## § Property & use

- Property description, cadastral reference and intended use
- Compliance with zoning and use restrictions
- Lease or operating arrangement between owner and operator (if relevant)

## § Annual proof framework

- Documentary template for annual proof (turnover, employment)
- Internal owner identified for the annual filing
- Calendar of annual proof deadlines

### NEXT STEP

The exemption file and annual-proof framework are issued together so the client is not caught short at the first anniversary.