



### Ben Brown

Partner  
HEAD OF TAX, UK

ben.brown@dlapiper.com

#### Londres

T: +44 (0)20 7796 6204

F: +44 (0)20 7796 6588

M: +44 7919 552 374

Ben Brown has extensive experience of advising on the UK and international tax aspects of M&A, corporate transactions and finance work as well as VAT matters. He focusses on the taxation aspects of corporate and financing transactions, both with a UK and international flavour.

- Tax
- Banque et services financiers
- Energie

- Murphy Oil Corporation on the disposal of its UK retail petrol station network to Patron Capital and the sale of its Milford Haven Refinery to Klesch Refining Limited
- Royal Dutch Shell on the US\$1bn disposal of its African retail network (including retail stations, commercial fuels, LPG, lubricants and marine businesses in 18 African countries)
- Morgan Stanley on the purchase and warehousing of a £13 billion portfolio of Northern Rock loans from the UK government and on a subsequent £6.1 billion securitisation
- Arqiva on its £3.6 billion corporate re-organisation, re-financing and whole business securitisation
- Virgin Money on the acquisition of £1 billion of credit card receivables from MBNA
- Macquarie on the acquisition of various offshore wind farm transmission assets
- Various financial institutions on the VAT treatment of outsourcing, securitisation servicing arrangements and other finance VAT matters

## Qualifications professionnelles

- Solicitor of the Senior Courts of England and Wales, 2002

## Formation

- College of Law, Guildford CPE (Commendation) and LPC (Distinction), 2000
- University of Exeter BA (Hons) French and Spanish, 1998

## Adhésions

- VAT Practitioners' Group
- VAT and Duties Sub-Committee of the Law Society

## ACTUALITÉS

---

### Publications

#### UK consultation on potential new online sales tax

14 March 2022

The UK government has released its consultation on a potential new online sales tax (OST), which it is considering as an option to help rebalance taxation of the retail sector. This article examines why this is being considered, how it would work and what happens next.

---

#### Global Tax Alert: New guidance from HMRC on Crypto 'Decentralised Finance: Lending and Staking'

7 February 2022

HMRC has expanded its internal manual on Cryptoassets published in March last year to include guidance on 'decentralised finance' (or DeFi) together with various worked examples.

---

#### UK tax amortisation of IP

27 July 2020

The UK does not, at present, permit tax amortisation of 'old' (i.e. pre-April 2002) IP assets. The UK Government proposes to remove this restriction in relation to IP transferred within a group to a UK company after 1 July 2020. This change may be of material benefit to some groups considering an IP transfer to the UK.

---

- International tax issues to watch, 10 May 2018
- International tax landscape, 10 May 2018
- The UK tax treatment of Initial Coin Offerings, 6 Mar 2018

## NEWS

---

#### DLA Piper advises Seaspan Corporation in US\$201.25 million 3.75% exchangeable senior notes offering

4 January 2021

DLA Piper represented Seaspan Corporation, a leading independent owner and operator of containerships, in its offering of US\$201.25 million principal amount of 3.75% exchangeable senior notes due 2025 closed on December 21, 2020.

---

## **DLA Piper advises Concord in closing of US\$1 billion in debt financing**

18 August 2020

DLA Piper represented Concord in a US\$600 million term loan B debt offering and US\$450 million revolving credit facility, providing the company with access to over US\$1 billion of total debt financing in one of the largest music industry financings in recent times.

---