



Mark Burgess

Partner

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Mark Burgess has considerable experience in corporate and business tax and the taxation of property transactions. He advises on the taxation consequences of all corporate and land transactions in relation to VAT, stamp duty, stamp duty land tax, capital allowances, corporation and capital gains tax and stamp duty reserve tax.

- Tax
- Corporate
- Employment

Mark acts for a broad range of clients including listed and unlisted companies, public and private sector organisations and UK and non-UK persons.

- Advising on the £1.73bn acquisition of a UK oil refinery including in relation to equity and employee incentive matters
- Advising the shareholders of a UK plc in relation to tax and equity incentive issues arising from a corporate sale valued at £830m
- Advising a non-UK investor on the real estate tax issues arising from its £5.8bn acquisition of an electricity distribution assets
- Acting for the UK buyers of a £700M German real estate portfolio
- Acting for a non-UK investor in the £200M acquisition of a real estate portfolio via an acquisition of two limited partnerships
- Advising on the £135M refinancing of a university property owning company

Professional Qualifications

- Solicitor of the Senior Courts of England and Wales

Prior Experience

2000 to date, Partner, DLA Piper

1997 to 2000, Associate, DLA Piper
1991 to 1997, Solicitor, Leeds based international law firm

Education

- University of Birmingham, LLB (Hons)
- The College of Law, Guildford, LPC

INSIGHTS

Publications

VAT on early termination and compensation payments

28 February 2022

In September 2020, following two Court of Justice cases, referred to below, HMRC published controversial and ill-thought through guidance changing its long-standing policy on the VAT treatment of early termination fees and compensation payments.

UK Autumn Budget 2021

27 October 2021

In the UK Autumn Budget on 27 October 2021, the UK Chancellor Rishi Sunak made a number of announcements of interest to businesses, particularly multinationals and businesses operating in the residential property and hospitality sectors.

UK Autumn Budget 2021 – International

27 October 2021

UK Autumn Budget 2021 – Real Estate

27 October 2021

UK Spring Budget 2021

3 March 2021

UK Spring Budget 2021 – Corporate

3 March 2021

UK Spring Budget 2021 – International

3 March 2021

UK Spring Budget 2021 – Real Estate

3 March 2021

Updated guidance on early termination and compensation payments - impact for real estate

30 September 2020

Following the CJEU decisions in *Vodafone Portugal* (C-43/19) and *MEO* (C-295/17), HMRC has surprisingly changed its published guidance to make it clear that early termination and compensation payments relating to commercial contracts are in most cases consideration for goods or services and subject to VAT.

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.
