



**David Thompson**

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David Thompson advises on the tax aspects of acquisitions and disposals, mergers, demergers, group reorganisations and reconstructions. He also has extensive knowledge of management buyout and buy-in transactions and other private equity transactions and on tax aspects of commercial agreements, joint ventures, flotations, international transactions, property and private finance initiatives.

David also advises public companies, international corporations, owner-managed businesses, public sector bodies, educational institutions, charities, private sector bidders, developers, property investors and joint venture consortia.

David's experience includes stamp duty and VAT planning and he has contributed articles on VAT matters to tax publications. David has acted on VAT litigation at European Court level.

- Tax
- Projects, Energy and Infrastructure
- Corporate
- Private Equity
- Intellectual Property and Technology
- Real Estate
- Finance
- Infrastructure Finance
- International Trade, Regulatory and Government Affairs
- Employment

- Industrials

- Acting for a British mid-market private equity house in relation to buy and build and subsequent sale of Pure Cottages Group.
- Acting for Tangerine Confectionery in relation to on GBP100 million buyout by Valeo.
- Acting for Bonhams in relation to the acquisition by Epiris.
- Advising YM&U Group on acquisition by Trilantic.
- Advising Oakley Capital – Casa.it on acquisition of Italian/Luxembourg online estate agent.
- Acting for Arlington Capital Partners – tax advice in relation to the acquisition of Blaenavon forgings business of Doncaster Group.
- Acting for Aptitude Software Group plc in relation to sale of Microgen Financial Systems for GBP51 million and subsequent return of capital to shareholders.
- Assisting Unilever in acquisition of Graze.
- Advising TalkTalk Telecommunications plc on disposal of FibreNation to CityFibre for GBP200 million.

- Advising Fragrance Oils (International) Limited on a complex acquisition by Givaudan.

## CREDENTIALS

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### Professional Qualifications

- Solicitor of the Senior Courts of England and Wales

### Education

- Oxford University, BA in Modern history
- Trent Polytechnic, CPE and LSF in Law

## INSIGHTS

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### Publications

#### 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.

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#### UK Spring Budget 2021

3 March 2021

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#### UK Spring Budget 2021 – Corporate

3 March 2021

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#### Key UK tax issues in distressed corporate M&A

14 July 2020

This article provides insight into the tax aspects of UK distressed M&A transactions. The focus here is on trading businesses (as opposed to investment businesses, where many of the of the issues will be different, especially real estate investment).

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#### Share plans: Company cashflows and restructuring

1 July 2020

Managing cashflows will be a significant headache for many companies in the current COVID-19 environment and beyond. This briefing considers how share plan operation might be modified to support cash retention, and what impact more extreme cash management decisions may have on outstanding share plan awards.

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## Key UK tax issues when raising new debt, or restructuring existing debt

22 June 2020

This note outlines the key UK tax issues to consider for each of these debt options from the perspective of a corporate borrower that is a UK corporation tax payer (i.e. UK tax resident or trading through a permanent establishment in the UK or, from April 2020, carrying on a UK property business).

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### UK Budget 2020

11 March 2020

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#### UK Budget 2020 – Corporate and Capital Gains Taxes

11 March 2020

In the 2020 UK Budget, the Chancellor announced a number of changes relevant to companies and their shareholders.

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#### UK Budget 2020 – Employment and Pensions

11 March 2020

The number of employment and pensions tax related announcements in the 2020 UK Budget were limited in both number and scope.

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#### UK Budget 2020 – Finance

11 March 2020

Whilst one of the most eye-catching announcements on 11 March was the Bank of England's drop in interest rates from 0.75% to 0.25%, the 2020 UK Budget included a limited number of finance tax related measures.

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#### UK Budget 2020 – International tax announcements

11 March 2020

On 11 March, the UK Chancellor, Rishi Sunak, delivered the 2020 UK Budget. There were a number of proposed changes that will be of interest from an international tax perspective, with many of these focused on anti-avoidance measures.

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#### UK Budget 2020 – Real Estate

11 March 2020

In his first Budget as Chancellor, Rishi Sunak focused on the UK's economic response to coronavirus COVID-19 and increases in public spending.

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#### UK Budget 2020 – VAT and other indirect taxes

11 March 2020

A summary of the key announcements affecting value added tax and other indirect taxes is set out below. Many of these changes were

previously announced.

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## NEWS

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### **DLA Piper advises on the USD300m sale of Hindawi to Wiley**

8 January 2021

DLA Piper has advised the shareholders of Hindawi Limited ("Hindawi") on Hindawi's sale to John Wiley & Sons, Inc. ("Wiley") for an enterprise value of USD300 million. The transaction closed on 31 December 2020.

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