



### Richard Woolich

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Richard Woolich focuses, in particular, on leading the international VAT practice and on UK and international real estate transactions, joint ventures and funds.

Richard has a broad tax practice but has particular experience advising businesses and institutions on structuring all types of property transactions and corporate real estate work. He also has vast experience in UK and cross-border VAT, including VAT on cross-border supplies of goods and services, real estate, financial services, corporate transactions and betting and gaming.

He has spoken on seminar panels on the tax implications of Brexit, and advised clients in different industries on structuring and contractual issues, arising from Brexit.

Richard is a chartered tax adviser and a member of the Stamp Taxes Practitioners Group and VAT Practitioners Group. He recently wrote with another practitioner, Stamp Duty Land Tax published by Sweet & Maxwell.

Richard regularly speaks at conferences and is a frequent writer of articles in the tax press. He has been a recommended tax adviser in Legal 500 and Chambers for many years.

- Skatt
- Immateriella rättigheter och teknologi
- Media, sport, spel och underhållning

- Fastigheter
- Finansiella tjänster
- Industrials

## MAJOR CLIENTS

- Waypoint Property Fund
- Lloyds Bank
- bet365
- Rabobank
- VATit

## KVALIFIKATIONER

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### Yrkeskvalifikationer

- Solicitor of the Senior Courts of England and Wales

### Yrkesbakgrund

- 2013 to 2019, Head of UK Tax, DLA Piper
- 2007 to 2013, Partner, DLA Piper
- 1996 to 2007, Head of UK Tax, US based international law firm
- 1990 to 1996, London based international law firm

### Utmærkelser

Richard has been personally recommended in the *Legal 500* and *Chambers* legal directories for many years.

### Utbildning

- Cambridge, Law MA
- Guildford College of Law, Law Society Finals
- St. Paul's School, London

### Medlemskap

Richard is a member of the Stamp Taxes Practitioners group, and the VAT Practitioners Group.

## INSIGHTS

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### Publikationer

#### Country-specific updates: UK

6 May 2022

VAT Monthly Alert

HMRC has been sending email reminders, including links to updated guidance for businesses to perform checks to see if they are liable for Plastic Packaging Tax that has come into force from 1 April 2022.

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#### 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.

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#### VAT Monthly - Alert January 2022

31 January 2022

VAT Monthly Alert

A summary of important VAT developments with implications for national and cross-border business operations.

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### **2021 Guide to VAT on Digital Services**

December 2021

This guide provides a country-by-country overview of VAT law covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

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### **VAT Monthly Alert - November 2021**

1 December 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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### **VAT Monthly Alert - October 2021**

27 October 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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### **UK Funds: New Tax Regime for UK Asset Holding Companies**

7 October 2021

In private equity, the Fund vehicle is typically a limited partnership, which is tax transparent for most investors (indeed an investor treating the Fund vehicle as opaque creates all sorts of challenges for many Funds pursuant to anti-hybrid rules).

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### **VAT Monthly Alert - September 2021**

1 October 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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### **VAT - Monthly Alert - July 2021**

3 August 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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### **VAT - Monthly Alert – June 2021**

1 July 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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## **2021 Changes to EU VAT Rules**

30 June 2021

The VAT e-commerce package, consisting of EU VAT legislation aimed at simplifying VAT for cross-border e-commerce into and within the EU, is set to apply as of July 1, 2021. Our guide summarises the most noteworthy VAT implications for merchants/operators of electronic interfaces (e.g., marketplace, platform) involved in e-commerce transactions.

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## **VAT - Monthly Alert - May 2021**

28 May 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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## **VAT - Monthly Alert – April 2021**

28 April 2021

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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## **HM Treasury's (second) consultation on taxation of alternative fund structures**

9 March 2021

As announced at last year's Spring Budget, the government has been pursuing a review of the UK funds regime, from a tax perspective. HM Treasury (HMT) closed its second consultation on the proposals on 23 February 2021.

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## **VAT - Monthly Alert – February 2021**

2 March 2021

VAT Monthly Alert

Our February summary of important VAT developments with implications for cross-border business operations.

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## **VAT - Monthly Alert – January 2021**

29 January 2021

VAT Monthly Alert

See our January summary of important VAT developments with implications for cross-border business operations.

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## **UK VAT changes on the sale of goods to customers from 1 January 2021**

23 December 2020

With the end of the Brexit implementation period approaching at 11pm on 31 December 2020, the UK's tax authority, Her Majesty's Revenue and Customs (HMRC) on 5 October 2020, updated its guidance, "Changes to VAT treatment of overseas goods sold to customers from 1 January 2021".

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### **VAT - Monthly Alert – November 2020**

25 November 2020

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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### **VAT Monthly Alert October 2020**

2 November 2020

VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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### **DLA Piper acts for Mid Ulster District Council (as lead appellant) in successful VAT repayment claim at First Tier Tribunal**

19 October 2020

Mid Ulster District Council (formerly Magherafelt District Council), in a group litigation action, as the lead case on behalf of Northern Ireland Councils, represented by the DLA Piper London's VAT group, with Counsels Melanie Hall QC and Harry Gillow, have won an important case against HM Revenue & Customs.

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### **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.

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### **Updated guidance on early termination and compensation payments**

25 September 2020

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

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### **Our responses to HM Treasury's consultation on taxation of alternative fund structures**

2 September 2020

As announced at Spring Budget 2020, the government is pursuing a review of the UK funds regime. HM Treasury opened a consultation, which seeks to gather evidence and explore the attractiveness of the UK as a location for the intermediate entities through

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which alternative funds hold fund assets.

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### **VAT - Monthly Alert - July 2020**

31 July 2020  
VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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### **VAT cash saving tips for the return to office**

17 July 2020  
Our International VAT leadership team, Daan Arends, Bjoern Enders, Giovanni Iaselli and Richard Woolich, have produced 10 tips concerning VAT strategies that can be used to benefit businesses.

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### **Update: The meaning of a “fixed establishment”**

15 July 2020

- Dong Yang Electronics Sp. z o.o. (Case C-547/18) – Supplies held to have been made to the overseas parent and not its local subsidiary
  - Titanium Ltd (C-931/19) – CJEU referral – Can a fixed establishment exist without human or technical resources if none are needed?
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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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### **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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### **VAT - Monthly Alert - May/June 2020**

9 June 2020  
VAT Monthly Alert

A summary of important VAT developments with implications for cross-border business operations.

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## NEWS

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### **DLA Piper acts for Mid Ulster District Council in successful VAT repayment claim at First Tier Tribunal**

20 October 2020

DLA Piper has acted for Mid Ulster District Council (formerly Magherafelt District Council) in its successful appeal for refunds of wrongly paid VAT on leisure and recreational services, against HM Revenue & Customs, before the First Tier Tribunal. The Council won this decision as the lead nominated case on behalf of councils across Northern Ireland.

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