

Elliot Weston

Partner

London

Biography

Elliot Weston is head of our UK tax practice team and has a broad experience of corporate tax matters. He has advised extensively on mergers & acquisitions, joint ventures, funds, capital raisings, corporate reorganisations and financing transactions. Elliot regularly acts for investors and fund managers on the formation, downstream investment and capital raising of private and listed funds, in the UK and internationally.

Elliot has a particular focus on advising clients on tax and structuring for real estate transactions and regularly advises institutional investors, lenders, corporations and investment managers in the real estate sector.

Elliot also advises on tax dispute resolution matters, providing strategic and risk management advice and resolving enquiries and appeals.

Representative experience

Advised Project Finance Investments Limited, a debt fund, on its £100m capital raising on the London Stock Exchange and its downstream investment structure

Advised Chenavari Investment Managers on the €330m restructuring of its Luxembourg credit fund



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Languages

English

Practices

Capital Markets

Investment Funds

Private Equity

Real Estate

Real Estate Finance

Tax

Industries

Financial Institutions

Advised AEW on the formation of the UK South East Office Fund and £75m secondary fund raising

Advised LaSalle Investment Management, Legal and General, USS and THRE Real Estate Asset Management Limited on fund structuring

Acted for British Land Plc on the corporate acquisition of a 50% interest in the Southgate shopping centre, Bath

Advised The Crown Estate on the forward funding of the stadium leisure park, Milton Keynes

Advised The Crown Estate on the acquisition of its interest in the Fosse Park retail park for £345m, their largest ever acquisition

Worked for Capita on the receivership sale of City landmark the Woolgate Exchange, to TPG and Ivanhoe Cambridge

Advised Henderson UK Property Unit Trust on the acquisition of Capital Business Park, Cambridge

Acted for ICG-Longbow on its equity and debt investment in Brighton Marina

Advised the National Farmers Union Mutual on its investment in the Grosvenor London Office Fund

Advised Deutsche Postbank on the refinancing of the Lloyd's building

Advised HSBC on the sale and leaseback of the HSBC tower

Acted for Lend Lease on the redevelopment of Elephant and Castle and the Stratford post-Olympics site

Advised J Sainsbury on its opco/propco financing and various capital raisings

Advised Visa Europe on the IPO of Visa Inc, at the time the world's largest IPO

Life Sciences and Health Care

Real Estate

Private Capital

Areas of focus

Business Restructuring and Tax

Capital Markets and Tax

Corporate and Commercial Transactions

Corporate Group Structures

Debt Funds

Infrastructure Funds

Initial Public Offerings

Institutional Investors

International Tax Planning

Investment Funds and Tax

Listed Funds

M&A and Tax

Infrastructure/Energy M&A and Joint Ventures

Raising Debt Capital

Raising Equity Capital

Real Estate Development

Real Estate Funds

Real Estate Investment

Real Estate Private Equity

Real Estate Tax and REITs

Securitization and Structured Finance

Sovereign Investors

Stamp Tax

Awards and rankings

- Leading Individual, Corporate Tax, *Legal 500*, 2020
- Real Estate: Tax, *Chambers UK*, 2020

Latest thinking and events

- Insights
 - UK government launches a review of the UK funds regime
- News
 - Important changes to DAC6 regime in the UK
- Published Works
 - GP-led transactions are in good health *Estates Gazette*
- Insights
 - Secondaries and UK Stamp Duty
- Insights
 - HMRC change their practice on VAT treatment of lease variations
- News
 - Sovereign wealth funds invest into U.K. real estate through U.K. REITs

Tax Disputes and Controversy

Tax Exempt

VAT and Indirect Tax

Education and admissions

Education

Brasenose College, University of Oxford

Accolades

Elliot Weston is "very good technically, approachable and quick to respond;" "he is commercially minded in his advice."

Chambers UK, 2020
