Benjamin J. Fryer

Partner

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London



Ben Fryer is a partner in the London office of Gibson Dunn and a member of the firm's Tax Practice Group.

Ben is an experienced tax adviser with a broad practice - he advises on a wide range of domestic and cross-border matters and transactions, including in relation to banking, capital markets, corporate finance, corporate reorganisations, debt restructuring, mergers and acquisitions, private equity, real estate and structured finance. He also guides clients on general corporate tax planning and risk management matters.

Ben has advised on the structuring and execution of numerous mainstream private equity and real estate private equity transactions. He also regularly advises on carried interest and co-investment structures, executive compensation matters, and equity incentive arrangements.

Ben has been ranked by *The Legal 500 UK* 2025 - 2026 as a "Leading Lawyer" for Corporate and Commercial: Tax; *The Legal 500 UK* 2024 as a "Next Generation Partner" for Corporate Tax, where clients describe him as "an outstanding tax lawyer – he is responsive, pragmatic, and creative. Ben is one of the top tax lawyers I have encountered in my career." He is also recognised for VAT and Indirect Tax, which notes that he is "commercial and practical". He has been described by clients in past editions for bringing "…considerable domestic and cross-border transactional expertise and knowledge of tax planning and risk management". He is ranked for Tax by *Chambers UK* 2025, *Chambers Europe* 2025 and *Chambers Global* 2025, where clients note: "Ben is so great to work with - he is collaborative, he always makes time to speak and he is super commercial." In addition, *Euromoney* named him among its 2022 Rising Stars for Tax in the EMEA - the awards recognise individuals "who have been rising to prominence within their chosen specialisms."

Ben frequently speaks and writes on tax-related issues and is a member of the Law Society's Corporation Tax Sub-Committee.

Prior to joining Gibson Dunn, Ben was a tax partner at another major law firm.

Capabilities

Tax
Business Restructuring and Reorganization
Capital Markets
Data Centers and Digital Infrastructure
Executive Compensation and Employee Benefits
Family Office
Finance
Fintech and Digital Assets
Investment Funds
Mergers and Acquisitions
Private Equity
Real Estate
Tax Controversy and Litigation

Credentials

Education

BPP Law School - 2007 Legal Practice Course
London School of Economics & Political Science - 2006 LL.B. (Hons)

Admissions

England & Wales - Solicitor

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