

WINTER 2009/10

Comyn Kelleher Tobin

SOLICITORS

IN BRIEF:

Welcome to the Autumn 2009 CKT newsletter.

'May you live in interesting times'.

The old Chinese curse has certainly been quoted in Irish offices and homes during 2009. The 'interesting times' have created problems for many people in their business and personal lives. Difficulties with both changed commercial revenues and family incomes have meant that people are re-examining their financial plans and personal circumstances. While the advice of friends or colleagues regarding your circumstances may be well-intentioned, many myths continue to abound in areas such as will-making, and unmarried fathers' rights. For example, the many Irish people who invested in property abroad during the boom may not yet have realised that this property may not be passed under their existing Irish will. Jonathan Hurley explains the importance of examining will arrangements where foreign assets are concerned.

Equally, it is often assumed by family members or friends that unmarried fathers have either full rights or no rights where their children are concerned; Deirdre O' Riordan clarifies the current position in Ireland.

Emma Comyn offers an overview of the new charge of €200 on residential property which is not the principal residence of the owner.

The 'interesting times' have been experienced not least by the Office of the Director of Corporate Enforcement. Conor Lupton examines the new powers of this office as well as changes in company directors provisions introduced this year. With the potential problem of swine flu looming in workplaces this winter, Eamon Harrington advises employers on their duties to employees, including those relating to sick pay, sick leave, and confidentiality. In the commercial property sector, Rosaleen Quinlan charts the debate over 'upwards-only' rent review clauses as it continues to rage towards the end of the close of the year.

Thank you for your continued support of CKT, your business is appreciated.

Deborah Moore
Managing Partner



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SWINE FLU AND EMPLOYER'S DUTIES; MINIMISE HEADACHES FOR YOUR BUSINESS



With swine flu a potential problem in Irish workplaces, employers must be aware of their duties to employees where matters of health and safety, staff absences, sick pay, and confidentiality are concerned.

Health and safety

What duty do I owe my employees concerning swine flu?

Employers have a duty to take steps that are reasonably necessary to ensure the health, safety and welfare of all their employees, including those who are particularly at risk for various reasons. In addition, there is enormous commercial benefit to an employer in reducing the risk of spread of the virus.

Accordingly, employers should consider taking simple precautions to prevent the spread of the virus. (See HSE's tips for Employers at <http://www.hse.ie/eng/swineflu/bcm/employerspandemic%20tips.pdf>). For instance;

- Provide hand-wash and paper tissues in all communal areas and encourage their regular use.
- Inform staff of key HSE advice on precautionary steps see <http://www.hse.ie/eng/swineflu>
- Educate your staff on the most common symptoms of swine flu
- Review cleaning regime to ensure surfaces are cleaned frequently, including those touched by several people such as a "hot desk", kitchens and toilets.
- Consider whether any reduction to work-related travel is possible. For instance, consider using telephone or video-conferencing where possible, instead of face-to-face meetings.

Have regard to high risk employees. For instance, is it feasible for them to work from home?

Sick employees

How do I know if an employee should be at work or not?

Send home anyone with flu-like symptoms until they have been diagnosed. If confirmed as having swine flu, ensure they do not return to work until their symptoms have completely gone.

Employees also have a duty to take reasonable care of their own health and safety and that of people they work with. They must co-operate with their employer to enable them to comply with their

duties under health and safety legislation. Accordingly, employees who refuse to co-operate or who recklessly risk their own health or that of colleagues or customers can be disciplined.

“Businesses usually want their staff to come back to work as soon as possible, but those with swine flu should be encouraged to stay at home until they are better so as to reduce the risk of the infection spreading and thus causing further absences.”

Sick pay

Must an employer pay an employee when absent through illness?

There is no statutory entitlement to paid sick leave. Any entitlement may depend on the employment contract to include any terms and conditions of employment in a staff handbook. However, if an employee does not have a contractual right to sick pay, then the employer may insist on staff staying away from the workplace on the basis of the employer's obligations under the Safety Health and Welfare at Work Act, 2005 to provide a safe place of work for co-workers

Businesses usually want their staff to come back to work as soon as possible, but those with swine flu should be encouraged to stay at home until they are better so as to reduce the risk of the infection spreading and thus causing further absences. Since employees who are not paid in full may be tempted to return to work prematurely, it may be prudent to review sick pay provision and consider temporarily extending the right to ensure that everyone, regardless of length of service or grade, is entitled to at least one week's sick pay if absent with swine flu.

Employers exercising discretion as to how long sick pay should be paid should beware of creating inequalities that may lead to discrimination or constructive dismissal claims.

Employees who don't want to attend work

What about employees who are anxious to avoid the risk of contact with others and request to work from home?

This may be impractical for many employers, who may well not be able to carry on business.

Accordingly,

- (a) assess the risk regularly, consulting the HSE website for updates and, if necessary, obtaining expert opinion.
- (b) consider the employee's particular reasons for not wanting to come into work. For example, if the employee is pregnant or in another high-risk category, the employer may have to allow greater flexibility

However, where an employer allows remote working, the employer should reserve the right to require workplace attendance.

While an employer can discipline an employee for refusing to come to work where such refusal is unreasonable, the employer should exercise caution, as the employee may assert that he/ she reasonably believed in good faith there to be serious and imminent danger from swine flu.

Staff with sick dependants

What about staff with young children or who are carers for elderly relatives?

Young children and people aged 65 and older are both considered to be high risk under the HSE guidelines. Staff that care for such individuals are a further category in respect of which greater flexibility in working arrangements may be appropriate. In this context, note that employees with children have a specific right to take a "force majeure" leave. For instance, in emergency cases, staff may be entitled to paid Force Majeure Leave under the Parental Leave Act 1998. Such leave is only available in restricted emergency circumstances and for a maximum of 3 days in 12 months or 5 days in 36 months.

Confidentiality and data protection

Do I tell other staff members that their colleague has swine flu?

Employers owe a duty of confidentiality to their employees. Care should be taken before telling staff about a colleague having contracted swine flu.

Information about an employee's physical or mental health or condition is also 'sensitive personal data' under the Data Protection Act (DPA) and must not be disclosed or processed without the employee's express informed consent. Emailing staff to tell them that an employee has swine flu, or giving information which enables them to work out who the sufferer is, may be in breach of the DPA unless permission has been granted. When obtaining written consent to disclose the information, make sure the employee understands the purpose and exactly what will be revealed and to whom.

“Employers owe a duty of confidentiality to their employees. Care should be taken before telling staff about a colleague having contracted swine flu.”

Where consent is refused, it may still be necessary to inform certain staff, such as those who worked closely with the individual in question – in order to warn and protect them. In such circumstances, disclosure is probably allowed under the DPA as it is necessary to prevent injury or other damage to the health of a person.

This note is for general guidance only and is not to be relied upon as legal advice which may need to be tailored for any given situation.

For further information on this subject please contact a member of our Employment Law Department on employment@ckt.ie or 021 4626900.

Eamon Harrington
Partner



PROPERTY UPDATE BEWARE OF NEW CHARGES ON RESIDENTIAL PROPERTIES

Two new legislative provisions have come in to force in relation to residential properties. The first legislative provision which came into effect on the 24th July 2009 relates to a charge on residential properties introduced by the Local Government (Charges) Act 2009. The charge will be an annual charge payable to the relevant Local Authority of €200 for every residential property owned by a person which is not their principal private residence.

The liability date is the date set each year for when the charge shall arise. For 2009 the liability date is 31st July 2009 and the charge has to be paid for each and every qualifying residential property by the owner by the 30th September 2009. From 2010 on the liability date shall be the 31st March and an owner will be liable to pay the charge by the 31st May each year.

In order to pay the charge on the property the owner must make a Declaration to the relevant Local Authorities stating that the property is subject to the charge and enclose payment of the charge with the Declaration. Once the payment has been received by the Local Authority they will then issue a receipt to the owner of the property. It will be imperative when selling a property that is subject to this charge that the receipt is produced from the Local Authority as failure to produce this receipt will result in a delay for the completion of the sale.

Furthermore the Act does provide for late payment penalties. An unpaid charge and unpaid late payment fees will remain as a charge on the residential property concerned for a period of up to 12 years. Further information in relation to the charge and the form of declaration can be downloaded from www.nprp.ie.



Properties which will be liable to the charge include a house, maisonette, flat, apartment and bed-sit. There are exemptions provided in the Act from the charge some of which are as follows:-

- Where a decree of Divorce or Judicial Separation was granted and the spouse owns the principal private residence of the other spouse then he/she will not be liable to pay the charge in respect of that property;
- A residential property occupied under the Shared Ownership arrangement with the Housing Authority, or a building let by the Housing Authority, Voluntary Housing Body or the HSE or leased to a Housing Authority, a newly constructed residential property that is unsold and not yet been used as a dwelling provided it forms part of the trading stock of a business.
- A new house being sold by a developer which has not been previously occupied.

The second relevant change which was introduced by the Finance Bill 2009, relates to stamp duty whereby a Developer selling a new house can take an existing second-hand house as a trade-in against the new house and the stamp duty charge in respect of the second-hand house can be deferred. The relief applies to Transfers on or after the 7th May 2009 and the stamp duty can be deferred until the 31st December 2010, at the latest.

This relief applies to any building or part of a building which is suitable for use as a dwelling house and includes the land up to one acre. The new house relates to a house that has not been previously occupied or sold. If the valuation of the new house and old house that are being exchanged do not hold the same value, then payment in cash can be made to make up the difference in the valuations.

The stamp duty deferred under this provision is payable by the Developer when he sells on the second-hand house to another person, or by the 31st December 2010, whichever is the earlier. Interest will be payable on the stamp duty if it is not paid on the earlier of those two dates.

For any queries in relation to either of these new developments contact Emma Comyn at emma.comyn@ckt.ie.

Emma Comyn
Partner



PREPARING YOUR WILL WHEN YOU HAVE FOREIGN ASSETS

Within the last decade, it has become quite common for Irish people to own foreign assets, like holiday homes or investments like stocks and shares. What many people do not realise is that foreign property may not be subject to Irish law, which can have implications for passing on that property under a Will. This means that the person making a Will should consider what law applies to the property and what tax implications follow from this.

In determining whether Irish or foreign succession law applies to the asset, the law makes a distinction between immovable property, i.e. buildings and land, and moveable property i.e., bank accounts, shares, investments or cash. The general rule is that in order to leave immovable property under the provisions of your Will, the Will must comply with the law of the jurisdiction where that property is situated. Consequently, if you have immovable property in another country, then the best practice is that you prepare a Will in that country dealing with that particular asset.

In relation to moveable property, the general principle is that the Will is effective if it complies with the law of the Testator's country of residence or of domicile. A person's domicile is determined either by the country where they were born or alternatively the country where they intend to live permanently. Thus if your domicile is Irish, an Irish Will is effective to deal with moveable property in foreign countries.

Consequently, the general rule of thumb is that you only have to worry about making a foreign will if you have immovable property abroad.

If you do need to make a Will abroad, then it is critical that it is drafted carefully to take account of the fact you that you will have more than one Will in existence. Each one of these Wills will have to refer to the fact that you have already made a Will in Ireland and that the Will which you are making in that country exclusively relates to the property situated there. Likewise, the Irish Will must contain a clause providing that it only relates to property affected by the law of Ireland.

Another factor which needs to be taken into consideration is the tax which arises on death. In Ireland, this tax is referred to as Capital Acquisitions Tax (CAT). In foreign countries it is frequently referred to as Estate Duty or simply as Inheritance Tax.

From an Irish perspective, the tax is paid by the beneficiary i.e. the person who receives the inheritance. The person giving the gift or inheritance is referred to as the disponer. Liability for the tax depends to a large extent on how closely related the disponer and the beneficiary are. In the first instance, there is no CAT on

inheritances between spouses. A child can receive an inheritance of up to €434,000 tax free. Once they go over that threshold the balance of the value of the inheritance is taxed at a rate of 25%. Close blood relatives can receive an inheritance of up to €43,400 tax free. Again, once they go over that threshold the balance of the value is taxed at a rate of 25%. Persons who are not related to the disponer can receive an inheritance of only €21,700 tax free. In assessing liability, the Irish Revenue Commissioners will look at whether the beneficiary previously received any gifts or inheritances since December 1991. All such gifts or inheritances are aggregated to assess whether the beneficiary has exceeded their tax free threshold.

CAT applies to all property situate in Ireland, whether it is movable or immovable. However, property situate outside Ireland may also be subject to CAT depending on the domicile and residence of both the disponer and the beneficiary. This opens up the possibility that property situate abroad may be subject to inheritance tax in that jurisdiction and CAT in Ireland.

Most countries recognise that this form of double taxation is unfair. In Ireland, the law provides for two ways of mitigating this potential double charge to tax. Firstly, CAT law recognises certain treaties and conventions with other states which deal with double taxation. At the moment, Ireland only has such agreements with two countries, Britain and the U.S.A. Secondly, CAT law also provides for unilateral relief from double taxation where there is no treaty or agreement with another state.

Double taxation relief utilises two methods for determining liability, namely, the credit method and the exemption method. Under the credit method, the country where the property is situate is given priority for tax and the other country, where the person may be resident, gives credit for tax paid abroad. Under the exemption method, the country where the person is resident is given tax priority and the country where the property is situated surrenders its right to tax.

In conclusion, if you do own foreign property, then you need to carefully examine your Will to ensure that the property will pass to those you intend to benefit in a trouble-free and tax efficient manner.

Jonathan Hurley
Solicitor

UNMARRIED FATHER AND GUARDIANSHIP – THE DEBATE CONTINUES.

In September 2009 the Law Reform Commission published their Consultation Paper on the Legal Aspects of Family Relationships (full text available on www.lawreform.ie). The paper examines the rights and duties of fathers in relation to guardianship, custody and access of their children. The publication of the consultation paper prompted a lot of media interest particularly in the area of unmarried father's rights.

This whole area is very relevant for fathers who are not married to the mother of their child or children. Many people do not even explore the legalities surrounding this unless or until a problem such as death or separation occurs. To put it simply, if you are not married to the mother of your child, then the mother is the sole legal guardian and custodian of the child. Under Irish Law at present the natural father has no automatic right to guardianship of his child, but merely has a right to apply to be appointed a guardian.

What is guardianship and why is it important?

Guardianship has been described as encompassing the duty to maintain and properly care for a child and the right to make decisions about a child's religious and secular education, health requirements and general welfare. Guardianship enables a person to make important decisions about a child such as where the child will live and go to school. A guardian must sign a passport application form for a child and it is a guardian who is called upon to consent to medical treatment for a child. The Law in this country specifically distinguishes between the natural mother and natural father in the case of a child born to a couple who are not married. This dates back to the 1966 case of *State (Nicholaou) v. An Bord Uachtala* ([1966] IR 567) where Walsh J. stated

"it has not been shown to the satisfaction of this Court that the father of an illegitimate child has any natural right as distinct from legal rights, to either the custody or society of that child and the Court has not been satisfied that any such right has ever been recognised as part of natural law".

An unmarried father can be appointed a guardian to act jointly with the mother in two ways. Firstly, if the mother and father are in agreement they can swear a Statutory Declaration appointing the father joint guardian. It is important that they both obtain legal advice beforehand. If they are not in agreement then the father must bring an application in either the District or Circuit Court under section 6A of the Guardianship of Infants Act 1964. In any such application the Court shall "regard the welfare of the child as the first and paramount consideration" (Section 3, 1964 Act).

It is important to note that a father so appointed can also be removed as a guardian by the Court whereas a natural mother cannot be removed nor can a married father.

Many people are of the mistaken view that if they live together over a period of time they become common law spouses. That is not the case. Many people also, mistakenly, believe that if they have children together, even though they are not married to each other, over time they will have equal rights regarding the children. Again that is not the case. Legal guardianship is something which should be addressed by a couple at the time of the birth of their

child. Another misapprehension is that if the father's name appears on the birth certificate it implies a legal status or legal right, again, this is not the case.

It is not clear what a Court requires before it will appoint a natural father joint guardian and there are no guidelines for people to rely on. Over time, the circumstances surrounding the birth of the child, the relationship between the parents and the role of the father in the child's life have become significant factors for a Court in making a Guardianship Order. It is by no means a straightforward application and the Courts Service Annual Report 2008 recorded that in 2008 there were 2,448 applications for guardianship by non marital father and only 1,802 were granted. 363 were withdrawn or struck out and 283 were refused (www.courts.ie).

There are many arguments against extending automatic guardianship to all non marital fathers. These include the situations of rape or incest, and also cases where the father has never had any role in the upbringing of the child. The Law Reform Commission consultation paper provisionally recommended "the introduction of a Statutory presumption that a non marital father be granted an Order for guardianship/parental responsibility unless to do so would be contrary to the best interests of the child or would jeopardise the welfare of the child".

The Commission did not go so far as to recommend automatic guardianship for natural non marital fathers but it did invite "submissions on whether it would be appropriate to introduce automatic guardianship/parental responsibility for all fathers in Ireland" (Report pg. 100)

In a recent High Court case which involved a lesbian couple who conceived a child through to use of a sperm donor who was known to them, the Judge refused to appoint the father/sperm donor a guardian jointly with the natural mother (*JMcD v. PL and BM* ((2008) IEHC 96). This case is under Appeal to the Supreme Court at present and is used here merely as an example of the diverse family circumstances where guardianship is relevant. The case came before Mr. Justice Hedigan in the High Court on 16th April 2008. The Judge reviewed the Irish Authorities in the area of guardianship and the rights of the natural father and he concluded that the natural father;

- "1. Has a right merely to apply to be appointed as a guardian. He has no right, not even a defeasible right, to be appointed a guardian.
2. In any such application, it is the welfare of the child that is the first and paramount consideration.
3. Where the Court finds the presence of factors negative to the child's welfare, the blood link is of little weight and would not be a determining factor" (pg. 14).

For any further information on guardianship, custody or access contact Deirdre O'Riordan, Solicitor deirdre.oriordan@ckt.ie

Deirdre O'Riordan
Solicitor





COMPANIES (AMENDMENT) ACT 2009

The Companies (Amendment) Act 2009 became law on 12th July 2009. The new Act was introduced with the aim of making transactions between directors and banking companies more transparent and also clarifying the rights of access and of search and seizure of the Office of the Director of Corporate Enforcement (ODCE). It also has changed the way Section 31 breaches can be prosecuted.

The main provisions of the Act are as follows:

1. Increased powers of search and seizure - The Director's powers of search and seizure have been increased by the introduction of an extended power of seizure. In certain circumstances an officer of the ODCE conducting a search has the power to remove material or electronic information from a premises for an off-site examination. The Act also provides that search warrants, which are usually of one month duration, can be further extended by the District Court upon application by the ODCE.

2. Right of the ODCE to access information regarding directors' interests in a company - Under Section 194 of Companies Act 1963, a director is under a duty to declare any interest that he may have in contracts or proposed contracts with his company and the company is required to record all such declarations in a book kept for that purpose. The Act amends this section to give the Director of Corporate Enforcement (the Director) a specific right to access this information.

3. Breaches of Section 31 - Section 40 of the Companies Act 1990 sets out the criminal penalties for breaches of Section 31 of the Companies Act 1990 which prohibits loans by a company to its directors. It was necessary for ODCE to prove "willful default" on the part of an officer who authorised or permitted a transaction in contravention of Section 31 in order for that officer to be guilty of an offence. The new Act has amended this by removing the "willful default" proof and imposing liability on every officer of the company who is in default where the company breaches Section 31. This makes it all the more necessary for company directors to ensure that they are compliant and to take legal advice on this issue where necessary.

4. Disclosure of directors' transactions with licensed banks in annual accounts - The obligations set out in the Companies Acts on directors of licensed banks to disclose details of transactions between them and their bank have been extended. Prior to March of 2009, banks could avail of a different disclosure regime to non-banking companies. Non-banking companies were required to set

out in their annual accounts particulars of certain transactions, arrangements and agreements with or for directors, or persons connected with them, which subsisted at any time during the relevant financial year. Banks on the other hand were largely exempted from the obligation to disclose such particulars, as they were required only to disclose aggregate amounts outstanding at the end of the financial year under any such arrangements with directors (and, in certain cases, persons connected) and the number of persons concerned. In March 2009, the Financial Regulator introduced new rules which obliged Irish banks and buildings societies to disclose in their accounts information regarding loans to each director and person connected. Following on from these rules, the Act now imposes a new statutory provision (similar to, although not exactly on all fours with, the Financial Regulator's rules) which requires licensed banks to disclose in their annual accounts the particulars of arrangements with each director, and not just the aggregate amounts, putting banks on a more equal footing with non-banking companies. In relation to persons connected however, it is still the aggregated information only which is required.

The Act clarifies that these provisions are in addition to any other rules, for example the Financial Regulator's March rules, so a relatively complicated regime of disclosure obligations will now exist around arrangements between credit institutions and their directors. The Act also makes it clear that where a company (banking or non-banking) is in default of any of these obligations, the company and every director will be guilty of an offence. This places an onus on all directors to ensure that a company is compliant, which could be quite onerous.

5. Requirement for an Irish company to have a director resident in Ireland - Section 43 of Companies (Amendment) (No.2) Act 1999 provides that, subject to certain exemptions, every company must have a director that is resident in the State. This new Act amends this provision by replacing this requirement with the requirement that at least one director of the company must be resident in a member state of the EEA. This amendment has been proposed to meet the concerns of the European Commission that certain elements of the existing legislation were not consistent with the EC Treaty.

Conor Lupton
Partner

UPWARD-ONLY RENT REVIEWS - AN EVENTFUL YEAR

Controversy surrounding upward-only rent review clauses in Irish commercial leases continues to simmer, fuelled not least by the protracted campaign by retailers on Dublin's Grafton Street, (which led to the locking of doors and removal of stock of the 'Monica John' ladies' boutique on September 16th last).

January 'Apollo Gallery' decision

In Ireland, rent review clauses invariably provided that on the rent review date the rent shall be reviewed upwards only and in any event shall never fall below the rent that applied at the time of the review.

In January of this year, the Master of the High Court, Edward Holohan, and SC said it was a "common mistake by valuers to read an upward only clause as precluding any reduction in rent". Edmund Holohan SC made the comments when he delivered his "written reasoned decision" in a case involving the Apollo Gallery, Dawson Street, Dublin. The plaintiffs sought to have an arbitrator conduct a rent review in relation to the premises. The 35-year lease on the building provided for a rent review every five years on the basis of an upward only clause. The defendants asked the courts to clarify the legality of the upward only clause, prior to the appointment of an arbitrator. Mr. Holohan said that it was a "common mistake by valuers to read an upward only clause as precluding any reduction in rent". Mr. Holohan said that "In the present climate, it would be well to note also that the Courts' decision will be informed by public policy. Even in the case in which the drafted meaning is clear and unambiguous, the device of severance of an offending clause will be employed by the Court where performance would be contrary to public policy."

While the decision is an expression of the Master's views on the law, rather than a legally – binding decision, it caused no little alarm in among fund managers and landlords alike, in already turbulent economic times.

June 'Section 131' amendment tabled

This was followed by the tabling of an amendment to the Land and Conveyancing Law Reform Bill, 2009 by Justice Minister Dermot Ahern in June 2009. On 21 July 2009, President McAleese signed the Land and Conveyancing Law Reform Act 2009 including the new amendment, 'Section 131' which effectively ends upward only rent review clauses in new commercial leases. Rent review clauses in new commercial leases will now provide that the rent can go up, down or remain the same by reference to the rent payable immediately before the review date. The legislation will only apply to new leases, and cannot be applied retrospectively. The new provision does not apply where a lease, or importantly, an 'agreement for such a lease' has been entered into prior to the commencement of the Section.

September - the 'NAMA' factor?

The commencement of this section of the act has not yet been announced. Interest group, Retail Excellence Ireland (representing over 500 retailers in Ireland) in recent days, reports in the media its suspicions that the proposed amendment may not now be enacted, and that 'landlord income is propped up by legislation preventing downward rent reviews' (Irish Times, Friday September 18th) While the basis for this view is unknown, it is certainly the case that the valuation of NAMA assets is fraught with sensitivity and that commercial lease valuations are once again under the spotlight.

Opinions differ, but it is clear that anticipation of the commencement of this section, as well the parallel gestation of the NAMA legislation means that the 'rent-review clause' debate is set to continue as the year draws to a close.

Rosaleen Quinlan
Trainee Solicitor

CKT NEWS

Eamon Harrington delivered a paper at a Law Society Conference in May on 'Catastrophic Injury Claims'. In his paper Eamon outlined the defence perspective of managing such claims.

As the new legal year begins CKT's good relationship with the Law Society continues. Eamon has been appointed Chairperson of the Law Society's Arbitration and Mediation Committee. This is an important year for that Committee in light of the growth of the area of Alternative Dispute Resolution and the Society's ongoing commitment to promoting and educating on Arbitration and Mediation. Diarmuid Cumingham and Deirdre O'Riordan continue as members of the Employment and Equality Law Committee and Family Law Committee respectively.



Pictured above right is Arthur Comyn whose horse Westwood Mariner won the Intermediate Championship of Great Britain at Gatcombe Park in August. The prizes were presented to Arthur and the rider Polly Stockton by the Princess Royal, Princess Anne.