

# 1. RDJ merges with William B Glynn Solicitors in Galway

**Welcome** to the latest edition of Connect, the RDJ Newsletter. In the past few months the firm has announced an exciting new development with the completion of our merger with William B Glynn Solicitors, a long established and successful practice in Galway city. The newly merged Galway office has been renamed RDJ Glynn.

Our new base in Galway means we can represent our clients more effectively on a national scale with the Cork office servicing the Munster region and the Galway office servicing the Western region. We are excited about the huge opportunities in Galway and the West and we look forward to working together with our Galway colleagues in



Pictured from left to right at the announcement of the merger is Michael MacNamara, Partner, William B Glynn, Padraic Brennan, Partner, William B Glynn, Billy Glynn, Managing Partner, William B Glynn and John Dwyer, Managing Partner, Ronan Daly Jermyn.

The merger is an exciting development for the firm and is part of our strategy for growth. This merger brings our combined staff to over 150 people.

We have identified a strong demand in the West of Ireland for a law firm providing legal services to the business community and intend to develop RDJ Glynn to meet that demand.

Recruiting experienced solicitors, in specialist areas, is now a priority for the firm. We have already expanded our staff base with the addition of four new specialist solicitors in the areas of corporate and commercial, commercial litigation and employment and we will continue to grow our team in Galway.

growing our business in the region. We are confident that this merger will be a very successful development for the firm.

Finally, with the year end fast approaching, I would like to take this opportunity to wish all our clients and friends season's greetings for a happy Christmas and a prosperous 2008.

John Dwyer  
Managing Partner

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## 2. Recent issues in Relevant Contracts Tax and foreign employments exercised in the State

By Eoin Tobin, solicitor, Tax

The purpose of this article is to highlight some recent announcements made by Revenue in the area of Relevant Contracts Tax (RCT) and the statement of practice issued by Revenue concerning employee payroll tax deductions in relation to non-Irish employments exercised in the State.

### Relevant Contracts Tax

RCT is a withholding tax applicable to certain industries, including the building industry. The law provides that in certain circumstances where a person known as a principal contractor makes a payment to another person, referred to as a sub-contractor, the principal contractor shall, unless specifically authorised by Revenue through the issuance of a relevant payments card (Form RCT 47) deduct tax at the rate of 35% from the gross payment he or she proposes to pay the sub-contractor.

In Tax Briefing 66, Revenue has sought to clarify the scope of the application of RCT. It was previously understood that a person would not be considered a principal contractor, and therefore would not have to operate RCT, if a building was being erected either for the person's own use or occupation, or use or occupation by employees, or if the building was to be let. Revenue has now stated that this exception only applies in circumstances where the person would not otherwise be considered a principal contractor. The exception therefore does not apply if the person is a building contractor, or develops land or is connected with a construction company or a company engaged in land development. If a person falls within one of these categories, which considering the level of property development in the country over the last few years may not be as difficult as might first seem, then the fact that a particular

building is being erected by a person for personal use or for letting will not absolve them from having to operate RCT.

Revenue has also stated that if a person, who would not otherwise be considered a principal contractor, erects a building for the purpose of letting, RCT will not have to be operated only if the lease is for a term not exceeding 35 years. Revenue now considers a lease for any term longer than this as being tantamount to a sale, rather than a letting, and will therefore not be eligible for the concession.

The correct operation of RCT is a matter which Revenue is putting increased resources into, with 25% of Revenue audit resources being assigned to carry out RCT focused audits. Earlier this year Revenue issued a code of practice in respect of RCT audits. Revenue has reiterated that the payments card procedure is central to the operation of RCT for C2 holders. A C2 is the certificate of authorisation issued by Revenue to sub-contractors. The existence of a valid C2 alone is not sufficient to allow the principal make gross payments to the sub-contractor. The principal will be held liable for the RCT that should have been deducted in the absence of a payments card together with interest and applicable penalties.

The code of practice provides for concessions in areas that have caused difficulty previously. If there has been a failure to correctly operate RCT these concessions would need to be looked at closely to see if they could be relied upon in an effort to reduce penalties and interest.

Statement of Practice on the application of employee payroll tax deductions in relation to non-Irish employments exercised in the State.

As and from 1 January 2006 the income of a foreign source employment, where duties of that employment are carried out in the State, is within the scope of the Pay As You Earn (PAYE) system.

Revenue has announced two instances in which employers are released from the obligation to operate the PAYE system on foreign employment income attributable to duties carried out in the State. The first concession concerns "temporary assignees" that is individuals who make short-term business visits to the State of not more than 60 working days in total in a year of assessment. The other concession applies in situations where the individual does not spend more than 183 days in the State in the tax year and would have tax deducted at source from his salary/wages under the PAYE system and a foreign tax deduction system simultaneously.

A number of conditions must be satisfied before either concession can apply. Where an individual spends more than 60 days working in the State in a year but less than 183 and tax would be withheld here and in the foreign jurisdiction for the concession to apply, the foreign employer must seek clearance in writing from the Revenue Commissioners within three weeks of the date the assignee takes up the duties in the State. Employers need to exercise care in this area to ensure that they are complying with their obligations.

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[www.rdj.ie](http://www.rdj.ie)



### 3. The end of stage payments?

By Brian O'Halloran, solicitor, Commercial Property

In February 2007, the Minister for Housing and Urban Renewal, Mr Noel Ahern, TD ("the Minister") announced that the practice of charging stage payments for estate houses is to be abolished. As a result of negotiations with the Irish Homebuilders Association (IHBA) it has been agreed that the practice will not apply to such houses where contracts are entered into after 30 June 2007.

It is notable however that this "ban" does not have legislative basis but is part of a voluntary code of practice operated by the IHBA and which covers approximately 80% of house builders. It is hoped by Government that those not affiliated to the IHBA will also observe the new code and the possibility of future legislation has been kept open.

Stage payments originated in the 1970s when many builders had no access to capital and funding was not readily available from the banks. Over the years however the practice died out in most counties and the Minister alluded to this in stating: "...stage payments... are not essential or appropriate in estate developments since the market works perfectly well without them in most parts of the country".

The main argument against the system is that it is anti-consumer and anti-competitive. In practice the purchaser's solicitor should ensure that the site transfers to the purchaser once payments made exceed the HomeBond/Premier Guarantee secured amount. This generally means that the majority of the purchase monies are paid over at a relatively early stage, resulting in significant costs to a purchaser servicing a mortgage, though completion of construction may still be some way off.

A 2004 report by Accountants Peelo & Partners commissioned by the Law Society estimated that stage payments cost purchasers on average an extra €7,000.00 per house. Anecdotal evidence also suggests that some builders are inclined to concentrate resources on early stage construction where most of build cost and

all of the site cost fall due, rather than finish out construction in return for the final stage payment, which is usually only 10% of build cost.

“ If the removal of stage payments results in smaller developers being forced out of the market, then this would obviously not be in the interest of competition or consumers. ”

Why then has the Government opted not to introduce legislation to deal with the matter? There is evidence that smaller scale builders, who may not have the access to capital or have the same relationship with the banks as the bigger developers, rely on stage payments to finance developments. This has already been partly acknowledged, as one-off houses have been excluded from the new arrangement. It has also been claimed that the system can actually diminish house prices by reducing the builder's financing overheads during the course of construction.

If the removal of stage payments results in smaller developers being forced out of the market, then this would obviously not be in the interest of competition or consumers. It is perhaps because of this possible negative impact that the Government have elected not to take the legislative option. The Minister stated in the course of a Dail debate that "a legislative approach risks being too rigid in an area that concerns private transactions and where circumstances can vary". Recent events may indicate that some flexibility might be required in the future so that some form of stage payments are permitted to enable builders operate in a market from which they might otherwise be excluded due to unavailability of capital.

What is imperative, however, is that any moderated system is fair for both sides. The High Court stated in 2001 that "...no Building Contract shall provide for any stage payment such as will exceed the percentages as specified in the IHBA code of practice or which exceed the extent and value of works carried out at the date specified for such payment". This was criticised by the Law Society however, as it noted that the builder's profit was built into the relevant percentage payable at every stage rather than the value of actual work done. A more equitable system would see the builder's profit payable on final completion thus reducing the amount which purchasers would need to borrow and removing the disincentive to complete whilst still allowing builders to offset their costs during the course of construction. The system should also require completion of respective stages and overall construction within certain specified time frames.

Clearly the stage payment system to date has generally not operated in the best interests of purchasers. Closer examination of the facts, however, indicates that some amended form of the system may not be without its merits, particularly in a declining market. Time will tell whether the new code of practice proves to be the ideal solution, though it may be that the decision not to deal with the matter by way of legislation, which would obviously be more problematic to unravel, may prove to be a wise one.

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[www.rdj.ie](http://www.rdj.ie)



## 4. Examinerships: is the climate right?

By Darryl Broderick, solicitor, Litigation and Dispute Resolution

As we enter a period of economic uncertainty and high interest rates, this article reviews the process of Examinerships which, while used sparingly in the past, may in a climate of economic “blips” become more popular where a company in financial difficulty hopes to ride out a passing storm.

The process by which an Examiner could be appointed to a company with a view to turning it around financially became law under the Companies (Amendment) Act 1990. The Companies (Amendment) (No.2) Act, 1999, made it more difficult to appoint an Examiner and addressed the concern that the earlier legislation was being abused by appointing Examiners when there was little or no prospect of survival.

While there is a perception that the process is only suitable for large companies, Examinerships have proved successful in two companies with 20 employees and with a turnover of €600,000 per annum respectively. There has also been a perception that Examinerships can be prohibitively expensive. Again, that is a generalisation, although Examinerships can cost €60,000 to €100,000 and it is important that the company is in a relatively strong cash position to fund an Examinership. However, with the success rate in the mid to low ninety percentile and with a strong economy, there is scope for an investor reaping the benefits from an investment in a company which has potential but which is in financial difficulties.

### What is it an Examinership?

An Examinership is a mechanism by which, through application to the Court, a company can get protection from its creditors for a period of up to 100 days with a view to putting in place a scheme of arrangement that facilitates its survival. In a nutshell, the process allows a company to reduce its liability to creditors while protecting its assets and seeking investment to facilitate survival.

### Are there minimum criteria which must be met?

- The company must be insolvent i.e. unable to pay its debts as they fall due
- There must be a “reasonable prospect” of survival
- A Court appointed liquidator must not already be appointed
- A receiver must not already be appointed for more than three days

The company must prove that it is not terminally in decline and that there is a reasonable prospect of turning around its fortunes. In order to determine this, the Court requires that an application to appoint an Examiner is accompanied by a report from an independent accountant. In addition to dealing with whether the company has a “reasonable prospect” of survival, the report must also state how the company is to be funded during the period of protection and what liabilities should be paid.

### Who can seek to appoint an examiner?

In the main, the directors or shareholders of a company apply for Court protection. It is also open to creditors of the company (including employees) to petition for the appointment of an Examiner. The 1999 Act has made it more difficult for creditors to petition for the appointment of an Examiner because it is difficult for creditors to possess the detailed information that must accompany the application in the form of the accountant’s report. Examinerships are particularly attractive for unsecured creditors who will generally do better in an Examinership than they will do in a liquidation in terms of debt recovery.

### What is the procedure?

If the Court is satisfied with the independent accountant’s report and appoints an Examiner, the following is a summary of the process:

- The Examiner works with the directors with a view to formulating a scheme of arrangement
- The directors remain in place and continue to carry out their day to day functions unless their powers are subsumed by the Examiner
- The Examiner must make an interim report to the Court 35 days from his/her appointment
- 70 days from the date of his/her appointment, the Examiner must inform the Court whether or not he/she has received sufficient backing for his/her scheme of arrangement (an extra thirty days of protection can be sought)
- Approval from one class of creditors is required to bring the scheme before the Court

### Conclusion

In the current climate, directors, promoters and certain creditors of companies should bear this process in mind as an Examinership may be a useful means of riding out an economic storm and getting a company back on track.

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Nicholas Comyn and Darryl Broderick will present a seminar on Examinerships in early 2008. For further details email [marketing@rdj.ie](mailto:marketing@rdj.ie)



## 5. Managing absenteeism in the workplace

By Padraic Brennan, Partner, Employment, RDJ Glynn

Managing absenteeism in the workplace can be difficult for employers.

The purpose of this article is to highlight the issues that employers need to consider.

### Short term absenteeism

Short term absences can, in fact, be more difficult to manage than long term sick leave. For example, employers should give consideration to how they treat employees who are consistently late for work and to how many days of uncertified leave they will allow in any 12 month period. At the very least, employers should oblige employees to self-certify when they return from a short term absence to confirm the reason for their absence.

Many employers experience the regular Monday/Friday absences. To deal with this, employers could consider whether or not their sick leave policy should be amended to require medical certification if an employee is out on sick leave on a Friday or Monday. The employer could also consider withdrawing payment for absences on these days; employers could look at their bonus schemes and deal with regular Monday/Friday absences in that context.

Another initiative that can prove very successful in combating regular short term absences is the return to work interview. This lets employees know in no uncertain terms that their absence, however short, has been noted, which also provides the employer with an opportunity to find out information about the employee's absence.

If return to work interviews are being introduced, make sure that the message is sent to employees that these are for information purposes only and are not a means of punishing or harassing the employee on returning to work. If Office Managers conduct the return to work

interviews, employers should ensure that the Manager is obliged inform them of the outcome of the interview and must ensure that there is a consistency in the application of a policy.

If an employee has established a continued pattern of short term absences over a protracted period then consideration may have to be given to termination of the employee's contract of employment. In this regard, an employer will have to prove the following:

- That there has been a pattern over a protracted period.
- That it is reasonable to conclude the situation will not improve.
- That the continuation of the level of absenteeism was unacceptable and was causing prejudice to the employer.
- That the employer took reasonable steps to ascertain the true medical situation with regard to the employee.
- The employer further informed him/herself of all relevant information relating to the employee.
- That the absenteeism level was excessive compared to other employees in the organisation.
- That the employee received warnings about the absenteeism and that these warnings were successive and progressive.
- That the employer afforded the employee a reasonable time to improve and that the employee was given an opportunity to be represented and heard prior to any decision being taken to terminate their employment.

### Long term absenteeism

Long term absences raise different issues for an employer. Employers have the right to refer employees for medical examination if they are on long term sick leave. The sick leave policy should place an obligation on the employee to remain in regular contact with the employer. In this regard, the mere submission of medical certificates on an ongoing basis should not be accepted as sufficient contact in this regard and employees should be obliged to telephone the employer on a regular basis.

Employers are not obliged to create positions for employees on long term sick leave who wish to return to work on a particular basis but employers must give consideration to making reasonable accommodation for employees who are returning from long term sick leave. Employers should always establish the factual position relating to the capability of an employee who has been out on long term sick leave and, to what, if any, specialist facilities are available at what cost. Enquiries in this regard are adequate only if the employee is involved at each level and can submit medical evidence and make submissions to the employer, particularly in advance of any decision being made to terminate the employee's contract of employment.

Employees on sick leave whose contract of employment is terminated have a number of legal remedies available to them. For example, they can issue a claim under the Employment Equality legislation for disability discrimination. Alternatively, an employee with 12 month's continuous service can issue a claim for unfair dismissal and in this regard the procedure adopted by the employer prior to the termination of the contract of employment is extremely important. Alternatively, the employee can issue a civil claim for wrongful dismissal and it is important to remember in this regard that the 12 month service precondition is not applicable to civil claims.

### Conclusion

It is clear from the above that managing absenteeism in the workplace is a tricky area for employers. It is an area that needs to be kept under constant review by the employers to ensure that they are fully compliant and furthermore to ensure that a culture is not allowed to develop in the workplace whereby certain levels of absenteeism become acceptable.

Padraic Brennan heads up our Galway office and can be contacted at [padraic.brennan@rdj.ie](mailto:padraic.brennan@rdj.ie)



## 6. Recent developments in green regulation relevant to the construction industry

By Aoife Shields, solicitor, Environmental and Planning

The purpose of this article is to outline recent policy and legal developments in Ireland, England and the EU relating to the environment, which may have implications for the construction industry.

### Energy performance of buildings

The 2005 Regulations<sup>1</sup> amends Part L of the Building Regulations by setting higher energy performance requirements for new buildings and works and material change of use of existing buildings which takes place on or after 1 July 2006. More stringent energy efficiency requirements for new dwellings are currently up for public consultation.

The 2006 Building Regulations require those who commission the construction of certain buildings to consider during the design stage the feasibility of installing alternative renewable energy systems and to carry out a specific feasibility study in respect of that building or to refer to a relevant feasibility study published in respect of large buildings<sup>2</sup>. The results of this must be incorporated into a report on the design of the building. This obligation applies to large buildings for which planning permission is applied for or planning notice is published on or after 1 January 2007. It is an offence to fail to comply with this obligation.

Furthermore, the 2006 Regulations establishes the Building Energy Rating Certification System ('BER'), which will apply, on a phased basis, to all properties constructed, sold or rented. The obligations to acquire BER certification will be on the landlord (or agent acting on their behalf) in the case of leasing building, the owner (or agent acting on their behalf) in the case of

sale of buildings and the persons who commission the construction of new buildings.

From 1 January 2008, the regulations on air-conditioning systems in buildings will require owners of air-conditioning systems with an effective rated output of more than 12Kw to inspect, assess, maintain and service these systems in accordance with a manual.<sup>3</sup> Its purpose is to ensure efficient energy management usage by such systems.

### Smart meters

The purpose of a smart meter is to measure the energy consumption of a building. It can include information on gas and electricity consumption, the cost of same and the output from micro-generators on to the electricity system. The European Directive on Energy Services and End Use Efficiency is considering a mandatory requirement for use of smart metering. Development is already taking place in Ireland with the setting up by the Department of the Environment in conjunction with CER, of a pilot scheme to test its feasibility. In England, a proposal for legislation requiring the installation of smart meters for SMEs and households was tabled in May.

### Micro-renewable

The 2007 Planning Regulations, which came into effect on 28 February 2007, provides for planning exemption for micro-renewable houses which conform to certain requirements. It is envisaged that this exemption will be extended, in due course, to buildings other than houses.<sup>4</sup>

### Flood risk and development

There is much movement at European level in respect of managing the risk of flooding. The Draft Floods Directive is expected to be formally adopted late in 2007. It will require Ireland to conduct flood risk assessments of river basins and coastal zones, to devise flood risk maps and management plans for identified flood risk zones. The plans shall deal with, inter alia, the prevention of floods by for instance, avoiding construction in flood prone areas or adapting future development to the risk of flooding.

In Ireland, the OPW in conjunction with Cork City and County Council has set up a flood risk assessment and management study,<sup>5</sup> a precursor of the requirements envisaged in the afore-mentioned draft European Floods Directive. Furthermore, OPW recently issued draft Guidelines on Flood Risk and Development. In respect of development of more than one hectare, it envisages a requirement for flood impact assessments to accompany planning applications and certificates that such development will not contribute to flooding within catchment areas.

### Water efficiency technology

The European Commission has published Communications on Water Scarcity and Droughts. It identifies the need to develop legislation in respect of water efficiency technology for non-energy using products and in respect of water performance standards of buildings.

In England, DEFRA is considering rolling out new legislative requirements in respect of water efficiency performance of buildings, with a view to cutting average water use by 20%.

### Conclusion

This article is but a cursory glance at current and possible future requirements which will have an impact on the construction industry. They should be carefully considered as early as possible in the lifecycle of a development project.

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#### Footnotes

1. To be read in conjunction with the 2006 Technical Guidance Note.
2. With total floor area of 1000m<sup>2</sup>
3. Which has yet to issue from the Department of Communications, Marine and Natural resources.
4. Bio-energy Action Plan at p.5
5. CFRAM Lee Catchment Flood Risk Assessment and Management Study.

## Firm news

### 7. New Partner for Ronan Daly Jermyn

We are delighted to announce the appointment of Finola McCarthy as a Partner within the firm. Finola specialises in the areas of construction and public procurement and environment and planning law. She has extensive experience in all aspects of building and engineering projects from traditional structured projects to public private partnerships, advising on contracts, public procurement, environmental and planning issues, health and safety and alternative dispute resolutions.



Pictured is Finola McCarthy, Partner and John Dwyer, Managing Partner.

### 10. Formation of property syndicates - the legal structure explained

Our Commercial Property team recently hosted a very successful in-house seminar for clients on the legal structure of a property syndication which gave a summary of the legal and tax issues. Covering topics such as Co-ownership agreements -v- partnership -v- companies; what happens if one co-owner wishes to leave the group; what happens in the event of the death of a member; the decision making process within the group; distribution of profits and tax advantages/implications.



Pictured at the seminar are the speakers (l to r) Evin McCarthy, solicitor, Commercial Property, Brian O'Halloran, solicitor, Commercial Property and Eoin Tobin, solicitor, Tax.



Michele Walton,  
Director of Know-how

### 8. A day in the life of a know-how lawyer

My role is new in RDJ and is the first of its kind outside of Dublin. It involves being a source of knowledge for all the lawyers in RDJ, across the range of legal disciplines i.e. commercial, property and litigation. My role is a moveable feast so I never quite know what each day will bring but for me that is part of the pleasure of the job.

My day starts with checking e-mails to see if there are any queries to answer or research tasks to be done. I also check daily alerts about new cases and other legal news. If this information needs immediate circulation I send it on to the relevant lawyers or I add it to our weekly internal bulletin. I only send what is necessary to ensure all our lawyers are up to date with changes which may affect their clients on a day to day basis.

During the day I often attend a team meeting to catch up with what is going on and share the latest developments. This may spark an idea for a training talk or the drafting of a new precedent. I am responsible for the library so I review requests for new publications and offers about the latest on-line subscription service. Of course I am always on hand to help with research queries and these can come from anyone in the firm and on any topic as the need arises. Ultimately my role is exactly what it says in my title 'know-how' – knowledge for all our solicitors to ensure they give their clients the best possible advice. I enjoy the variety and working with a great team of people.

### 9. Samaritan's Purse - Operation Christmas Child

Pictured are some of the RDJ staff who got involved in the Samaritan's Purse - Operation Christmas Child by organising Christmas gift boxes for children in developing countries.



### 11. Presentation to the EPA

Aoife Shields made a presentation to the Environmental Protection Agency (EPA) in November on the Identification of an Appropriate Legislative Regime for the Remediation of Contaminated Land in Ireland. Aoife is a specialist in the area of environmental law in RDJ's Environmental and Planning practice. She was awarded an EPA Scholarship in 2006 and is currently conducting an EPA/UCC research project on contaminated land.

## Firm news

### 12. CIPD employment law update



Jennifer Cashman opened this year's CIPD Southern Region programme of seminars with her annual employment law update on the 19 September. Jennifer has also been asked to speak at the CIPD's annual conference in March 2008.

Jennifer also spoke at the Legal-Island Annual Reviews which ran over three separate days – on the 1, 14 and 28 of November. Jennifer spoke at a special double session with Paul Carroll from CPL Resources on Employing Temporary and Agency Workers – the law and good practice.

### 13. International affairs



Pictured is Rosemary Horgan, Partner, Family Law who is a member of the group of family law experts taking part in the CJ-FA-GTI committee.

Membership of the Council of Europe is a pre-requisite to European Union acquisition. Rosemary Horgan has been a member of the group of experts on family law taking part in the prosaically termed, CJ-FA-GT1 committee in Strasbourg for the last number of years. Rosemary will be going with the Council of Europe delegation to Kiev, Ukraine in November to give a paper on the new Convention.

The Council of Europe are in the process of passing a new European Convention on the Adoption of Children to bring the 1967 Convention up to date with changes in social mores and legal developments in the European Convention on Human Rights. Unlike the Hague Convention, the European Convention will not focus exclusively on inter-country adoption but will deal primarily with domestic adoption in each of the countries which are members of the Council of Europe.

### 14. Law Society's South African project



From l to r front row: Catherine Mullane, Sarah Magolego and Elzbieta Owczarz. Back row: Deirdre Russell.

This year RDJ became involved in the summer internship for participants in the Law Society's Corporate Law Training Programme for the training of lawyers from historically disadvantaged backgrounds. The programme is run in South Africa in conjunction with the South African Law Society.

This summer Sarah Magolego from South Africa worked with Garvan Corkery in our Corporate and Commercial team. Sarah brought a very interesting perspective to everyone she worked with in RDJ and really enjoyed her time with the firm.

### 15. New recruits



Aidan Lynch  
Commercial Property,  
Cork.



Michele Walton  
Director of  
Know-how, Cork.



Anne Ledwidge  
Tax Consultant,  
Cork.



Imelda Tierney  
Litigation and  
Dispute Resolution,  
Galway.

### 16. RDJ advise Thomas Crosbie Holdings on the purchase of a 75% share in WLR & Beat FM.



At the signing of the deal were (front row) Trevor Bowen, Beat FM; Anthony Dinan, group managing director of TCH; Des Whelan managing director of WLR FM; (back row) Nicholas Comyn of Ronan Daly Jermyn Solicitors, Gina Dowling and Brian O' Donnell of Brian O' Donnell & Partners Solicitors, Gerry Sheridan of WLR FM, and WLR FM director Donie Ormonde.