

# MORGAN McMANUS SOLICITORS

Practising Northern Ireland and Republic of Ireland



## ISSUE 1

jan 4  
newsletter

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### WELCOME

Welcome to the first issue of our quarterly newsletter. As this is our first issue we have decided to publish it in an 8-page format. Future editions will more likely be in a four-page format but we would like to tell you a little about ourselves in this first edition!

We would value your comments on the contents and format of this newsletter so that we might improve our future editions.

### MORGAN McMANUS SOLICITORS OPEN OFFICE IN ENNISKILLEN

Morgan McManus is delighted to announce that it has opened for business at 12 Paget Lane, Enniskillen, Co. Fermanagh. The Solicitors' offices are on the first floor above the premises of Armstrong & Kingston on High Street in Enniskillen, but are accessed from Paget Lane adjacent to Eden Street Public Car Park.

The firm has been in existence in Clones for over one hundred years and still has a thriving office at the Diamond in Clones, where it was originally founded. Brian Morgan, Managing Partner, who manages the Clones office has been practising as a Solicitor for 20 years and has extensive legal experience in personal injuries, health & safety law, litigation and commercial law, in both Northern Ireland and the Republic of Ireland. He is the Chairman of the Clones Regeneration Partnership and has many years of experience in dealing with cross-border agencies.

### FERMANAGH SOLICITOR JOINS PRACTICE

While the existing Solicitors already practising in Northern Ireland, namely Brian Morgan and Seymour Major, will be attending at the Enniskillen office, Morgan McManus has also been joined by another Solicitor, Darina Blake. Darina is from Irvinestown Co. Fermanagh. Darina graduated in Law from University College, Dublin in 1992 and subsequently attained a Master's Degree in International Commercial Law at the University of Kent at Canterbury, before graduating as a Solicitor from The Law Society of Ireland, at Blackhall Place in Dublin. Darina has worked in London, Dublin and Belfast and has extensive experience in both the private and public sectors. Prior to joining Morgan McManus, Darina worked as an employment law specialist at the Departmental Solicitor's Office in Belfast. She has also worked with the Commercial/Employment Department of C&H Jefferson, Solicitors in Belfast. With a sound background in commercial law, Darina has extensive experience in corporate employment.

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# morgan introduction

## LOCAL ENNISKILLEN OFFICE ADMINISTRATOR APPOINTED

Morgan McManus has also appointed Elizabeth Treacy McCusker of Enniskillen as Legal Administrator at the Enniskillen Office. She has an Honours Degree in Law from the University of Ulster and a Master's in Human Rights Law from Queen's University, Belfast. Elizabeth is a graduate member of the Institute of Supervision and Management and has a Post-Graduate Certificate in Computer Science.



Elizabeth Treacy McCusker

## WIDE RANGE OF LOCAL SERVICES

Seymour Major has been enrolled as a Solicitor since 1984. He originally practised law in London, before moving to Co. Fermanagh in 1999. Seymour has experience in all areas of commercial and general practice and is already well known within the Fermanagh community.



Seymour Major

Mary B Duffy who qualified in November 2000 and works from the Clones Office, has experience in all areas of general and commercial practice. Mary is from Cootehill, County Cavan and previously worked with Harry P Hunt & Co Solicitors, Cavan and O'Govern Cunningham Solicitors, Letterkenny, County Donegal.



Mary B Duffy

## SERVICES TO THE PRIVATE CLIENT AND THE BUSINESS COMMUNITY

The team of Solicitors in the Enniskillen office shall provide facilities for both corporate and private clients. They offer a fully comprehensive commercial law service. This commercial law service, which can facilitate something as simple as a company start-up to something as complex as takeovers and mergers, is also available as a cross-border service with the Clones Office, where Fergal McManus, Solicitor, has recently been admitted as a Member of the Institute of Taxation in Ireland having successfully completed all examinations. Cross-border taxation advice is now readily available from Morgan McManus, for the private investor and commercial business alike!

## EMPLOYMENT LAW SERVICES

As well as providing legal advice in all areas of general practice from domestic and commercial conveyancing to family law and probate, employment law is also a speciality of the Firm. It provides a comprehensive service to cover everything from employment contracts and staff handbooks, advice on unfair dismissal, all areas relating to discrimination and human rights law as well as complete human resources advice for both large and small employers. Morgan McManus believes that this ever changing, dynamic area of law requires specialist legal advice.

## BUSINESS & FINANCE MAGAZINE

- "Ones To Watch"

Featured in the November/December 2003 edition of Business & Finance Magazine, Morgan McManus Solicitors is acknowledged as the only law firm in this region with full time offices on both sides of the border, thus saving time and money to both private and corporate clients in accessing legal advice.

## WHY NOT CALL WITH US?

Morgan McManus looks forward to meeting clients at both the Enniskillen and Clones offices, where legal services related to both Republic of Ireland and Northern Ireland matters can be obtained.

It is the only solicitors' practice in this area to have offices in both Northern Ireland and the Republic of Ireland, with five Solicitors practising in both jurisdictions. We want to

emphasize that our clients will always be facilitated in getting access to the service.

For instance, if you live in Monaghan but you are purchasing a property anywhere in Northern Ireland, it will not be necessary for you to attend in our Enniskillen office. By appointment, one of our Northern Solicitors can meet with you in our Clones office.

A similar facility will also exist for Northern Clients wanting to transact business in the Republic of Ireland where one of our Republic of Ireland Solicitors can attend with that client by appointment in Enniskillen.

## UK INLAND REVENUE LOSES CASE AGAINST HOME-BASED WORKERS

The UK Inland Revenue lost a case brought by one of its own employees when she learnt that she might have been forced to pay business rates as well as local council tax. The case concerns an employee who was given permission by her employer to work from her home after suffering a disabling back injury. However her employer's attempt to force her to pay business rates was quashed by the Lands Tribunal, which ruled that homes should only be re-rated in instances where a house has lost its domestic character, or if it is used as a venue for meetings between employees. Those employers who are considering making arrangements for their employees to work from home should be guided by the terms of this decision.

# mcm manus regulations



Fergal McManus

## BUYING / SELLING A BUSINESS -EMPLOYEES RIGHTS (REPUBLIC OF IRELAND)

### THE EARLY DAYS

When a business is sold the rights and obligations of the seller to his employees automatically transfer to the purchaser of that business. Since 1980 the law provides that the purchaser of a business is obliged to take on the existing employees on the same terms and conditions that had previously existed. This law applies to all businesses regardless of size. For instance, a family run corner shop with one employee is caught by the regulations. So, to take the example of a corner shop, if the family sells the business, the new purchaser is obliged to employ the previous employee at the same rate of pay and other terms and conditions, save for exceptional circumstances. These exceptional circumstances must be justified on economic, technical or organisational grounds and are very difficult to prove. It is all too easy for the new owner to end with an unfair dismissal claim against him.

The 1980 Regulations, also imposed a legal duty on the seller and purchaser of the business to inform the existing employees in advance of the reasons for the transfer, the effect it would have on the employees and any measures envisaged in relation to the employees. It has to be said that in many smaller scale transactions, these regulations were ignored and uninformed employees probably had their rights by-passed. Such lax adherence to the law is now at the end.

### NEW REGULATIONS

New regulations tightening up on the enforcement of these laws were introduced on the 11<sup>th</sup> April 2003 and are known as the European Communities (Protection of Employees on Transfer of Undertakings) Regulations 2003. This effectively tightens

up the policing of the regulations and extends the obligations on employers. Under the original 1980 Regulations, the law was intended to be enforced by Inspectors appointed by the Minister. This is now changed and in effect the Regulations will be policed by the employees themselves.

### POLICING OF NEW REGULATIONS

Employees are now granted a right to apply to a Rights Commissioner to vindicate their rights. The employee making the complaint will not be obliged to pay the Rights Commissioner for the investigation as he is a civil servant. The Rights Commissioner has the power to make an award to an aggrieved employee not exceeding:

- Four weeks remuneration in the case of a contravention of the information and consultation provisions of the regulations, or
- Two years remuneration in the case of a contravention of any other provision.

Depending on when the complaint is made to the Rights Commissioner, either the seller or the purchaser could end up being liable for payment of these awards. As such a seller or purchaser of the business will now ignore these regulations at their peril.

### OBLIGATION TO CONSULT WITH EMPLOYEE REPRESENTATIVE

The 2003 Regulations extend the obligation to inform and consult the employees of the business. The employer is now obliged to consult with the "employees' representatives" which in the normal course would mean a Trade Union if the business is unionised. Where there are no employee representatives, the 2003 Regulations require that employers must arrange for the employees to choose (including by means of an election) representatives for this purpose.

Both the seller and the purchaser must then inform the representatives of the employees affected by the transfer of:-

- i) the date of the proposed transfer
- ii) the reason for the transfer
- iii) the legal implications of the transfer for the employees and a summary of any relevant economic and social implications of the transfer for them; and
- iv) any measures envisaged in relation to the employees.

The original employer must give this information to the employee's representatives, where reasonably practicable, not later than 30 days before the transfer and in any event, in good time before the transfer occurs. If the employer envisages measures in relation to their employees, the employees' representatives must be consulted, where reasonably practicable, not later than 30 days before the transfer occurs with a view to reaching agreement.

### IGNORE REGULATIONS AT YOUR PERIL

In conclusion, these new laws add a further layer of difficulty and bureaucracy in trying to comply with the provisions of Employment Law. At the time of writing there are in excess of 40 pieces of legislation relating to the regulation of the relationship of the employer and employee. While it will be tempting to ignore these regulations, they cannot be ignored because of the significant compensation available to employees if employers breach these Regulations. Furthermore, if the seller and purchaser of a business fail to properly inform and consult their employees, then it is open to those employees to seek a High Court Injunction to prevent the sale of the business going ahead until such time as their rights are vindicated. Ignoring these new regulations is simply not an option.

By: Fergal McManus

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fmcmanus@morganmcmmanus.ie

## FOR A DETAILED ARTICLE ON-

- Purchasing Residential Property in the Republic of Ireland where Fergal McManus advises Northern Ireland residents on the benefits of such investments and the procedures involved visit the Business section of our Website [www.morganmcmmanus.com](http://www.morganmcmmanus.com). If you are not on the web but are completing purchasing a property in the Republic of Ireland, phone Fergal McManus at 00353 4751011 for an initial free consultation.

## BROCHURES AVAILABLE FROM MORGAN McMANUS SOLICITORS.

Free copies of the following brochures are available on request:

Making a Will - Republic of Ireland

Making a Will - Northern Ireland

Administration of Estates - Republic of Ireland

Administration of Estates - Northern Ireland

Cross Border Estates

## TO OBTAIN COPIES-

If a Northern Ireland Resident – phone Elizabeth at our Enniskillen Office 028 6632 0102. If a Republic of Ireland Resident - phone Caroline at our Clones Office 047 51011.



Darina M. Blake

### CHANGES FOR WORKING PARENTS IN NORTHERN IRELAND

The Employment (Northern Ireland) Order 2002 and the Maternity and Parental Leave etc. (Amendments Number 3) Regulations (Northern Ireland) 2002 have introduced many new measures relating to maternity and paternity rights, adoptive leave and flexible working arrangements. Every Northern Ireland employer must implement the following changes which the new legislation has enacted.

#### 1. MATERNITY LEAVE AND PAY

Women expecting babies on or after 6 April 2003 will benefit from the Maternity Leave changes.

Pregnant employees are entitled to 26 weeks ordinary maternity leave (previously 18 weeks), regardless of length of service. Women who have completed 26 weeks continuous service at the beginning of the 14<sup>th</sup> week before their expected week of confinement are entitled to take additional maternity leave of 26 weeks, which starts at the end of ordinary maternity leave (counting from the Sunday at the beginning of the week in which the baby was born).

Women are entitled to the benefit of their normal terms and conditions of employment, except for terms relating to remuneration throughout the 26 weeks of ordinary maternity leave. In the event that an employee does not satisfy the conditions for contractual pay, she will only be entitled to statutory arrangements for the duration of her maternity leave.

During additional maternity leave, the employment contract continues and some contractual benefits and obligations remain in force, for example, contractual redundancy rights and notice. However, additional maternity leave is unpaid.

Employers can still recover Statutory Maternity Pay. Employers can claim back 92% of the payments they make, while those eligible for small employer's relief are entitled to 100% of the payments.

#### 2. PATERNITY LEAVE AND PAY

Up until the implementation of the Employment (Northern Ireland) Order, 2002 men were entitled to two days' paternity leave for the birth of each child. There is now a completely new right to Paternity Leave. The leave is not just available to a child's biological father; it may be taken by a partner of a different sex or the same sex as the child's mother, as long as that person has the main responsibility for bringing up the child, apart from the child's mother.

When an employee is eligible for Paternity Leave he will be entitled to take one week, or two consecutive weeks, within 56 days of the date of the child's birth. Paternity leave will be paid at a flat rate of £100 or 90% of the employee's average earnings, whichever is less.

#### 3. ADOPTION LEAVE AND PAY

The new legislation provides a statutory entitlement to Adoption leave and pay. In order to qualify for both leave and pay an employee must be newly matched with the child for adoption by an approved adoption agency. Hence, this does not include an employee with whom a child has had a previous or existing relationship e.g. adopting of a partner's child. It should be noted that the same period of leave is given despite the number of children being placed for adoption at that time.

#### 4. FLEXIBLE WORKING THE RIGHT TO APPLY

Parents of children under the age of 6 years or disabled children under 18 years now have the right to apply for flexibility in their working arrangements. In order to make such an application the employee must satisfy the qualifying length of service.

In order to make an application to work

flexibly an employee must:

- a. Have a child under 6 years, or 18 years in the case of a disabled child.
- b. Be employed for at least 6 months with their current employer.
- c. Apply at least two weeks before the child's 6<sup>th</sup> birthday or in the case of a disabled child his 18<sup>th</sup> birthday.
- d. Make the application to allow them to provide care for that child.
- e. Have responsibility for the child's upbringing.
- f. Not have made another application to work flexibly during the previous 12 months.
- g. Not be either a member of the armed forces or an agency worker.

An applicant can request to work from home and to work alternative hours, or to change the times that an employee is required to work.

The employee has a duty to respond to the employee's application. Employees should note that flexible working is not an AUTOMATIC right, as there will be circumstances when the employer isn't able to accommodate an employee's request.

By: Darina M. Blake  
B.C.L.L.L.M.

MORGAN McMANUS  
  
SOLICITORS

# legislation

## TAX DEFAULTERS BEWARE - New Cross Border Revenue Collection Powers

In September 2002, the Irish Government implemented a New European Directive that effectively allows for the direct enforcement of other E.U. countries' income and capital taxes in Ireland. For example, if an Irish individual worked abroad for a number of years in any E.U. country eg. England and had certain unsettled tax liabilities outstanding prior to returning to Ireland, the U.K. Inland Revenue can now effectively call on the Irish Revenue Commissioners to collect the U.K. tax owed.

The Irish Revenue Commissioners using all the powers they have, as if the U.K. liability were an Irish tax liability, would then collect the tax and send it on to the U.K. This is a very significant new development in allowing the Revenue Collectors in all E.U. jurisdictions to go after tax defaulters who abscond from one E.U. state to another leaving behind unpaid taxes. Up to now, many such tax defaulters were "getting away with it" because of the practical and legal difficulties of chasing somebody who had moved to a new jurisdiction.

The new Directive on Mutual Assistance between the Revenue collectors in the member states is likely to prevent or make more difficult such illegal behaviour.

The Directive has also been implemented in Northern Ireland. To give another example: Mr. A lives and works in Northern Ireland but he owns a holiday home in the Republic of Ireland. He then decides to sell the holiday home but he fails to pay to the Irish Revenue Commissioners the Capital Gains Tax on the profit made on the sale. Under the new Directive, the Irish Revenue Commissioners can require the Inland Revenue in Northern Ireland to collect the Capital Gains Tax for them as if it were a Northern Ireland tax debt. Northern Ireland Inland Revenue are then obliged to collect the tax and send it on the Irish Revenue Commissioners.

By: Fergal McManus

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## InterTradelreland

InterTradelreland, the cross-border Trade and Business Development Body, was established under the international agreement between the governments of Ireland and the United Kingdom signed on Good Friday 1998 and commonly known as the Belfast Agreement. It is one of North/South implementation bodies and its programme of work is derived from the enabling legislation from the direction of its Executive Board, and from directives and guidelines set by the North/South Ministerial Council (NSMC).

### InterTradelreland is committed to:

- Establishing a channel for and an information source on North/South trade and business development.
- Creating the climate whereby significant changes in the nature and level of trade and co-operation between the two economies can be generated.
- Enhancing competitiveness by encouraging information share, joint marketing initiatives, joint research and development and other ventures.
- Maximising the potential of e-business to create economies that can excel in the global marketplace.
- Encouraging the flow and exchange of venture capital within the two economies and between firms and third level institutions.

For further information on InterTradelreland visit its website on: [www.intertradeireland.com](http://www.intertradeireland.com).

While InterTradelreland is based in Newry various booklets issued by InterTradelreland are available at our Enniskillen Office. Simply call with Elizabeth.

## CROSS – BORDER PENSION SCHEMES?

The Department for Work and Pensions UK has published a consultation Paper on the implementation of the EC Occupational Pensions Directive 2003/41. According to the Government, 'the Directive will put in place a common framework that will allow cross-border development of occupational pension schemes. It does not apply to state schemes or personal pensions.

## KEY FEATURES OF THE DIRECTIVE INCLUDE:

- recognising the diversity of national pension systems, leaving member States free to determine the structure of their own pension systems
- establishing the 'prudent person' principle in the management of pension schemes in the EU
- establishing a common framework for pensions schemes to operate cross-border. This will allow schemes established in one EU Member State to be sponsored by employers in another Member State
- delivering some liberalisation of investment rules currently applied by some Member States
- establishing common funding principles for schemes, and
- setting out the minimum powers that every Member State must give its pensions regulator.

Further information on the Consultation Paper can be accessed on the Web on: [www.dwp.gov.uk/consultation.consult/2003/eu-directive/eupensionsconsultation.pdf](http://www.dwp.gov.uk/consultation.consult/2003/eu-directive/eupensionsconsultation.pdf)

## IRELAND REMAINS EUROPE'S LOWEST-TAXED STATE

Ireland continues to hold its position as the most lightly taxed nation in the European Union with its overall tax burden falling for the third successive year, according to the latest OECD figures.

Ireland's tax revenues now account for just 28% of the country's GDP, way below the European average of 40%, which puts the country on a par with nations such as Japan and South Korea.

Meanwhile, the United Kingdom's tax burden also fell last year and now stands at a figure of 35.9% of GDP. This makes it one of the less heavily taxed countries in Europe, with recent statistics showing that Britain's income, goods, and service taxes compare favourably to other EU members. In contrast, Britain's property taxes as a percentage of GDP continue to be higher than any other

# explained

industrialised country at 4.1%. This compares to 3.1% in France, 1.6% in Ireland and 0.8% in Germany.



Brian Morgan

## THE DATA PROTECTION ACTS EXPLAINED

Brian Morgan Solicitor explains the Data Protection Acts as they apply both in Northern Ireland and the Republic of Ireland.

While the relevant Data Protection Law is applied in Northern Ireland under the Data Protection Act 1998 which came into force on the 1<sup>st</sup> of March 2000 (repealing the Data Protection Act 1984) and the relevant Law in the Republic of Ireland is the Data Protection Act 1988 as amended by the Data Protection Act 2003, which came into force on the 1<sup>st</sup> of July 2003, fortunately the NI Act and the ROI Act are the product of one EC Directive namely the EU Directive 95/46/EC on the Protection of individuals with regard to the processing of personal and the free movement of such Data.

The most important change brought about by the new Acts is the fact that they now cover manual Data. "Data" means information in the form of which can be processed. "Manual Data" means information which is kept as part of a relevant filing system or with the intention that it should form part of a relevant filing system. Effectively, "manual" means paper data. "Relevant filing system" means any set of information that, while not computerised, is structured by reference to individuals, or by reference to criteria relating to individuals, so that specific information relating to a particular individual is readily accessible. "Personal Data" means

Data relating to a living individual. "A Data Subject" is an individual who is the subject of personal Data. A "Data Controller" is the person who controls the content and use of personal Data. A "Data Processor" is a person who processes personal Data on behalf of a Data Controller (eg, A Pension Company processing employee details on behalf of its instructing Employer Company). There are also definitions and applications with regard to "Sensitive Personal Data" which are too detailed to go into in terms of this Article.

Data Protection is the safeguarding of privacy rights of individuals in relation to the processing of their personal Data. The Data Protection Acts give the individual rights to this personal information and impose obligations on the Data Controllers. On payment of a nominal fee the individual is entitled to serve a "Subject Access Request" on the Data Controller seeking all information held by the Data Controller on that individual. Failure to furnish information or the delivery of inaccurate information can result in a Complaint to the Data Commissioners. The individual is also entitled to issue Court proceedings against the Data Controller in the event that such default causes damage resulting in distress to the individual

Briefly there are eight Principles under the Acts which must be followed;

- Personal data shall be processed fairly and lawfully;
- Personal data shall be obtained for one or more specified and lawful purposes and shall not be processed in any manner incompatible with that purpose or those purposes;
- Personal data shall be adequate, relevant and not excessive in relation to the purpose or purposes for which they are processed;
- Personal data shall be accurate, and where necessary, kept up to date;
- Personal data processed for any purpose or purposes shall not be kept longer than is necessary for that purpose or those purposes;
- Personal data shall be processed in accordance with the rights of the data subject under the Act,

- Appropriate technical and organisational measures shall be taken against unauthorised or unlawful processing of personal data and against accidental loss or destruction of, or damage to personal data, and

- Personal data shall not be transferred to a country or territory outside the European Economic area unless that country or territory ensures an adequate level of protection for the rights and freedoms of data subjects in relation to the processing of personal data.

All organisations which hold "Data" must now create proper systems to ensure compliance with the above Acts.

By: Brian Morgan  
B.C.L.

For a more detailed analysis of Employer's obligations under the Data Protection Acts, visit our website at [www.morganmcmamus.com](http://www.morganmcmamus.com), go to the Article section on the Business Section and read:

**"The Data Protection Acts and the workplace. Employers Obligations (Northern Ireland and the Republic of Ireland)".**

## NEW COMMERCIAL COURT IN REPUBLIC OF IRELAND

While England and Wales have had the benefit of a commercial division of the High Court since the 1890's, their Irish counterparts have not. But this is soon to change. The Commercial Court commenced business on Monday the 12<sup>th</sup> of January 2004 in Dublin, headed by the High Court Judge Mr. Justice Peter Kelly.

The objectives of the Commercial Court are the early definition of issues in dispute and, through directions and case management, and the speeding up of commercial litigation and reduced costs. It will operate as a separate division within the High Court.

# commercial

Mr. Justice Peter Kelly and Mrs. Justice Mary Finlay Geoghegan have been assigned to the court. They will deal with all pre-trial procedures as well as trials themselves. Where possible, a single judge will be responsible for each case, from its entry into the commercial list to its disposal.

The rules governing commercial proceedings will reflect many of the practices and procedures in the English system, including some of the reforms introduced by the Civil Procedure Rules.

## COMMERCIAL PROCEEDINGS

Proceedings of a commercial nature involving claims of at least €1m (£708,800) may be considered 'commercial proceedings'. As in London's Commercial Court, disputes over a business document or contract, the purchase and sale of commodities, the import or export of goods, the carriage of goods and the construction of ships all come within the definition. So, too, will proceedings under the Arbitration Acts and intellectual property disputes that exceed the value threshold. While such proceedings will be issued out of the Central Office of the High Court in the usual manner, any party can apply to transfer them to the commercial list.

The new system will involve a number of measures aimed at "fast-tracking" the process. New pre-trial procedures will allow for the clarification of issues in advance of the trial hearings.

The court will accommodate agreed evidence and oblige experts to confer with each other in advance. The court will have the power to require parties to set out their cases in writing, thus avoiding lengthy oral opening addresses by counsel.

Pre-trial conferences will be used to speed up trials by identifying the core issues and the type of evidence that will be required. Witness statements will be exchanged in advance and will be capable of being used in evidence once verified on affidavit. The court will have the power to make orders for electronic filing of documents and for the use in court of standardised IT formats.

"A judge may allow a witness to give evidence, whether from within or outside that State, through a live video link or by other means," according to the new rules of the court.

## THE CROSS BORDER EMPLOYER

Are you an employer with workplaces in both Northern Ireland and the Republic of Ireland? If so, then you must be concerned with your employment law obligations to your employees in both jurisdictions. Different Statutes apply and you cannot afford to ignore this.

Morgan McManus have prepared a booklet- "A Comparative Analysis of Employment Law North and South"- to cover these different Statutes. If you are a cross border employer and are worried about these obligations, this booklet can be furnished to you free of charge. Simply phone Darina Blake Solicitor at our Enniskillen office on 028 6632 0102 or Brian Morgan Solicitor at our Clones office on 00353 47 51011 for further information.

## COMPANY DIRECTORS:

Are you aware of your obligations under the Company Law (Auditing and Accounting) Act 2003?

For further information or advice: contact Fergal McManus or Adrian Kelly at our Clones Office.



Do you want to receive this newsletter by email?

To do so, simply email your request to: [etreacy@morganmcmamus.co.uk](mailto:etreacy@morganmcmamus.co.uk)

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**MORGAN McMANUS**



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**NEWTOWNBUTLER - THURSDAY EVENINGS**

MAIN STREET, NEWTOWNBUTLER, COUNTY FERMANAGH, BT92 6JT

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NORTHERN IRELAND [LAW@MORGANMCMANUS.CO.UK](mailto:LAW@MORGANMCMANUS.CO.UK)

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OR VISIT OUR WEBSITE [WWW.MORGANMCMANUS.COM](http://WWW.MORGANMCMANUS.COM)