BYRNE WALLACE

LAW FIRM

The Companies Act, 2014 – Frequently Asked Questions

1. What is the Companies Act, 2014?

The Companies Act 2014 (the "Act") was signed into law on 23 December 2014 and became operative on 1 June 2015. The Act directly impacts all Irish companies and, businesses should consider the nature of that potential impact, including on their corporate structures, corporate governance and on future re-organisations and transactions. We have highlighted below some of the key changes which are likely to be of interest to Irish companies.

2. What is the purpose of the Act?

The Act consolidates the multitude of current Irish companies legislation spanning over 50 years into one umbrella statute as well as streamlining and modernising Irish company law in many respects. The stated goal of the legislature is that the Act makes it easier for companies to do business in Ireland and it includes a number of innovative updates to key company law principles. The company type to which the majority of the changes introduced by the Act apply is the private company limited by shares (the "**Private Company**"), which reflects the fact that this is the most common company type in Ireland.

3. What are the key changes affecting private companies under the Act?

3.1 What are the permitted types of Private Company under the Act?

There are two types of Private Company, replacing the previous single form, as follows:

(a) a private company limited by shares ("**LTD**"); and
(b) a designated activity company ("**DAC**").

3.2 What are the key features of a Company Limited by Shares (LTD)?

The key features of an LTD are as follows:

(a) An LTD does not have an objects clause, meaning that there is no legal limit on the company's capacity to engage in different activities;
(b) An LTD cannot offer securities (equity or debt) to the public;
(c) The previous Memorandum and Articles format is replaced by a single document "*constitution*" which can be as brief as one page as the majority of the company's internal regulations are incorporated in the Act other than to the extent that an LTD chooses to disapply any optional internal regulation in its constitution;
(d) An LTD does not need to hold a physical Annual General Meetings of shareholders (AGMs), but can instead adopt written procedures;
(e) An LTD no longer needs a minimum of two directors. One director will suffice. However, note that single director companies will require a separate company secretary;
(f) An LTD's name does not change after conversion and it can continue to use the suffix "*Limited*" or "*Ltd*" (or the Irish equivalent, "*Teoranta*" or "*Teo*"); and
(g) An LTD can have a maximum of 149 members (as compared with 99 for a private limited company, under previous Companies Acts).

3.3 When will it be appropriate to convert to LTD?

The Act places the LTD as the new paradigm type of Private Company, and it is expected that, other than in the specific circumstances outlined below where conversion to a DAC will be required or appropriate, the new LTD company type will be suitable for the majority of current Private Companies. Significantly, by re-registering as an LTD, a Private Company can avail of the benefits of the simplified corporate governance available to an LTD and which in many cases are not available to a DAC. Another benefit is that no change of name is required.

3.4 What is the timeline and procedure for conversion to LTD?

An 18 month transition period follows commencement during which all Private Companies are required to convert to either an LTD or a DAC. The transition period expires on 30 November 2016. Until conversion or, if they fail to convert, until the end of the transition period, the law applicable to DACs applies to all existing Private Companies. As such, for certainty and to avail of the simplified corporate governance provisions as soon as possible, early conversion is recommended.

The conversion procedure is straightforward and ByrneWallace can advise as to the appropriate corporate form, draft the necessary documentation and arrange the required CRO filings. The preferred approach is by 75% shareholder approval adopting the new model form of simplified one document constitution. An alternative approach is for the directors to prepare a one-document constitution but the extent to which the directors are permitted to amend the constitution using this method is limited and so the shareholder approval route is the recommended approach.

3.5 What are the key features of a Designated Activity Company (DAC)

A DAC more closely resembles the previous form of Private Company. The key differences between an LTD and DAC include the following:

(a) A DAC continues to require an objects clause in its constitution and its legal capacity will be limited by the scope of that objects clause;

(b) A DAC continues to require two directors and a company secretary;

(c) Unless it is a single member company, a DAC is not entitled to discontinue holding physical AGMs; and

(d) A DAC must change its name to use the suffix *"Designated Activity Company" "DAC"* (or the Irish equivalent, *"Cuideachta Ghníomhaíochta Ainmnithe"*).

3.6 When will it be appropriate to convert to a DAC?

A DAC will be appropriate for companies who wish to retain an objects clause, for example, as a way of expressly restricting the corporate capacity of a joint venture enterprise in some cases. In addition, certain Private Companies which listed debt securities on a stock exchange or certain regulated entities which hold banking or insurance licenses will be required to convert to DACs.

3.7 What is the timeline and procedure for converting to a DAC?

The procedure for conversion to a DAC is also straightforward and ByrneWallace can advise on conversion, prepare the necessary paperwork and arrange the necessary filings. A Private Company can convert to a DAC during the transition period (before 30 November 2016) provided it has passed an Ordinary Members' Resolution (50% Shareholder Approval) before 31 August 2016. Following the transition period, a Special Members' Resolution (75% Shareholder Approval) is required. In addition, if members holding in excess of 25% of voting rights serve a conversion notice on a Private Company within the first 15 months of the commencement period, then it must convert to a DAC. The existing memorandum and articles of association will be replaced by a new form of constitution, but again in two parts, in contrast to the simplified one-document constitution applicable to LTDs.

3.8 What are the consequences of not converting to an LTD or DAC?

Any Private Company which does not convert to LTD or DAC by the end of the 18 month transition period will automatically convert to an LTD at that time. Companies should avoid this eventuality as there will be uncertainty as to its constitution and the LTD may not be the appropriate corporate structure.

3.9 How does the Act protect members and creditors from failure to convert?

The Act protects members and creditors by entitling members holding in excess of 15% of the issued share capital of a Private Company or creditors holding in excess of 15% of the company's debentures to object to alteration of its objects can seek a conversion order from the High Court forcing conversion to a DAC. In addition, any member (or creditors holding at least 15% of the company's debentures entitling holders to object to alteration of its objects clause) who consider that their rights or obligations have been prejudiced by any act or omission of the directors with regard to conversion may apply to the High Court for relief under the minority oppression provisions of the Act.

4. What other company types are permitted under the Act?

4.1 Overview

Company types other than Private Companies are not required to re-register as another company type although there are other legislative changes which impact on those company types as noted below. In addition, the Act now permits a company of any type to be incorporated with a single member.

The other company types permitted under the Act are:
(a) Unlimited Companies;
(b) Public Limited Companies;
(c) Companies Limited by Guarantee; and
(d) Investment Companies.

4.2 What are the key changes affecting Unlimited Companies?
The Act recognises three types of unlimited company:
(a) The private unlimited company with a share capital ("**ULC**");
(b) The public unlimited company with a share capital ("**PUC**"); and
(c) The public unlimited company without a share capital (whose liabilities are guaranteed by its members) ("**PULC**").

Under the Act, all unlimited companies must have at least two directors and must continue to hold an AGM unless they are a single member company in which case this requirement can be dispensed with. One useful change is that the statutory rules on distributions do not apply to unlimited companies. ULCs may not offer securities for sale or list any securities, although PUCs and PULCs may list debt securities.

The name of all three company types must be changed to end in the required suffix, *"unlimited company"* or *"UC"* (or the Irish equivalent, *"Cuideachta Naoimhteoranta"*), although the Minister for Enterprise, Jobs and Innovation has a statutory power to exempt a company from this requirement in certain circumstances. Such name changes require updates to company stationery, websites, signage and company seals, among other matters.

4.3 What are the key changes affecting Public Limited Companies?
The Act does not significantly change the structure or activities of Public Limited Companies ("**PLC**s"). It generally codifies the current provisions relating to PLCS. The principal distinction between PLCs and Private Companies continues to be that only PLCs may list their shares on a stock exchange and offer them to the public. The primary change is that although a PLC must continue to have an objects clause, the Act has removed the doctrine of *ultra vires* ("beyond the legal powers") by stating that a third party dealing in good faith with a PLC is not be prejudiced if the company overreaches its corporate capacity. A PLC must have at least two directors and cannot dispense with the holding of an AGM. It can have just one member (down from the previous minimum of seven members) and there is no maximum amount of members. The minimum issued share capital of a PLC under the new Act is €25,000 and the PLC must obtain a trading certificate evidencing this. Moreover, the name of a PLC must end with the words *"public limited company"* or "*PLC*" (or the Irish equivalent *"Cuideachta Phoiblí Theoranta"*). The law applicable to PLCs is also applicable to the Societas Europaea.

4.4 What are the key changes affecting Guarantee Companies?
Companies Limited by Guarantee not having a share capital ("**CLG**s") are provided for under the Act. The audit exemption that was previously available to other types of company is now also be available to CLGs under the Act, with the caveat that any member can object, forcing the company to carry out an audit. A member's liability is limited to such amount as the member undertakes in the constitution of the company to contribute to the assets of the CLG in the event of its winding up. A CLG continues to have a two document constitution, including a memorandum and articles of association. A CLG must have at least two directors and must hold an AGM unless it is a single member company. A CLG not having a share capital must use the suffix *"Company Limited by Guarantee"* or *"CLG"* (or the Irish equivalent *"Cuideachta Faoi Theorainn Ráthaíochta"*), although, as was previously the case, an exemption from using such a suffix may be available.

Companies limited by guarantee with a share capital are deemed to be a DAC limited by guarantee under the Act and the provisions relating to DACs apply to such companies.

4.5 What are the key changes affecting Investment Companies?
The Act does not significantly alter the existing rules governing investment companies. However, it is noteworthy that the Irish Collective Asset-Management Vehicles Act, 2015, which came into operation on 12 March 2015, creates a legislative framework in Irish law for Irish investment funds.

4.6 What are the key changes affecting *"branches"* and *"places of business"* under the Act?
The Act removes the concept of a *"place of business"* and the new law recognises only the EU concept of the *"branch"*. Only external companies whose members have limited liability and which establish a branch in Ireland are required or permitted to register and file accounts in Ireland under the Act. External unlimited companies and companies whose presence is less than that of a branch may not register a corporate presence in Ireland under the new system.

5. What are the key corporate governance related changes under the Act?

5.1 What are the key changes to Directors' Duties under the Act?
The Act has codified the common law fiduciary duties of directors of Irish companies ("**Directors**") so that they are clearly set out in the Act together with the pre-existing statutory duties of Directors. For the first time, the Act expressly requires Directors to ensure that the Company Secretary has the necessary skills and resources to competently discharge his/her duties.

The Act provides that, where a company Director acts in breach of his statutory fiduciary duties, he is liable to account to the company for any profit which he makes directly or indirectly from that breach of duty and/or may be required to indemnify the company for any loss or damage resulting from the breach.

By default, Directors have authority under the Act to borrow money and to charge the property of the company as security.

A minimum threshold has been applied to disclosure of Directors' interests. Where shares or share options held by a Director amount to an interest of less than 1% of the nominal value of the company's issued voting share capital, disclosure is not required. The exemption also applies to company secretaries.

5.2 What are Directors' Compliance Statements?
The Act obliges directors of (i) all PLCs; and (ii) certain large Private Companies and CLGs (with balance sheets totals of +€12.5 million and turnover of +€25 million in the relevant financial year) to prepare a statement of compliance with tax law and with certain provisions of company law (*relevant obligations*) to be included in the Directors' Report forming part of the annual audited financial statements of that company, and to ensure that the company adopts appropriate and adequate compliance measures. The statement includes an acknowledgement by the directors that they are responsible for securing and have reviewed the company's compliance with its relevant obligations.

5.3 What are Audit Statements?
For all companies that do not avail of the audit exemption, the directors have to provide a statement in the Directors' Report forming part of the annual audited financial statements of that company that there is no relevant audit information of which the company's statutory auditors are unaware.

5.4 What are the key changes affecting the role of Company Secretary?
An express statutory duty has been imposed on Directors for the first time to ensure that the Company Secretary has the requisite skills and resources to discharge their duties. While the obligation on a Company Secretary to ensure compliance with companies' legislation has been removed, on appointment, the Company Secretary must provide a statement of acknowledgement of legal duties and obligations.

The statutory duties of a Company Secretary include co-signing with a director the annual return and attached annual financial statements. Other statutory duties include administrative duties such as maintaining minutes of board and general meetings, filing documents correctly with CRO and Revenue Commissioners and maintaining the company's statutory registers. Furthermore, the Directors may delegate additional powers and duties to the Company Secretary. The Act continues to permit the appointment of a corporate entity as Company Secretary and as such, to secure compliance with their statutory obligation to ensure that Company Secretary has requisite skills and resources, Directors may seek to appoint a reputable corporate service provider to this role.

5.5 Where are the internal regulations governing the company set out under the Act?
One significant change is that the internal governance regulations of a company which were previously spread between the Companies Acts, Table A (the model form of constitution under existing companies legislation) and a company's Memorandum and Articles are now embodied within the Act and there is no equivalent of Table A under the Act. Its provisions are embodied within the Act as either mandatory or optional provisions or omitted. A company can disapply or modify application of any of the Act's optional internal governance rules which may be inappropriate for that company in its constitution.

5.6 How do General Meeting Requirements change under the Act?
Subject to conditions, an LTD (whether having a single member or multiple members) is entitled to adopt written procedures instead of an AGM. Any single member DAC, PLC, company limited by guarantee and unlimited company is permitted to dispense with the requirement to hold an AGM.

Written procedures involve members signing a written resolution acknowledging receipt of financial statements, resolving all matters that would be required to be resolved at the AGM and confirming that there is to be no change of auditor.

In respect of EGMs, there is no requirement for Private Companies to convene an extraordinary general meeting on a serious loss of capital, although the requirement will remain in the case of PLCs.

5.7 What is the new Majority Written Resolution Procedure?
The Act introduces a new majority resolution mechanism for shareholders. Subject to conditions, the members of a Private Company are entitled to adopt **majority written resolutions** (both ordinary (>50% of the total voting rights) and **special** (>75% of the total voting rights) **which take effect 7 and 21 days, respectively, after the last member has signed)**. Certain procedural and evidentiary requirements apply. Companies can also still use the previous system of unanimous written resolution and a unanimous written members' resolution continues to have immediate effect.

6. Has the law on capacity and corporate authority changed under the Act?

6.1 Have there been changes to Corporate Capacity?
The doctrine of *ultra vires* ceases to apply to the LTD which no longer has an objects clause. This means that an LTD has unlimited corporate capacity once acting within the law. Where other company types retain an objects clause, a third party dealing in good faith with the company will not be prejudiced if the company exceeds its corporate capacity.

6.2 How does the Act affect Corporate Authority?
Where the board of a company generally gives authorisation for a person (including one of the directors) to bind the company in contract, that person may be registered in the Companies Registration Office as a "*registered person*". The board of directors and registered persons are understood to have the authority to bind the company. These provisions should make it easier for third parties to enter into contracts with companies as in certain instances there should be no necessity to obtain a copy of a board resolution authorising the relevant transaction.

7. Corporate Structures/Re-Organisations

7.1 Has the test for determining a holding company/ subsidiary relationship changed under the Act?
The Act combines the definitions of holding company and subsidiary in Section 155 of the Companies Act 1963 and the separate definitions of *"parent undertaking"* and *"subsidiary undertaking"* in the European Communities (Companies: Group Accounts) Regulations 1992 for the purposes of group accounts into a broad umbrella definition of ***"holding company"*** and ***"subsidiary company"***. A ***"wholly-owned subsidiary"*** is defined for the first time under Irish company law.

7.2 What are Domestic Mergers and Divisions?
The Act introduces for the first time under Irish law, an ability for Irish companies to undertake domestic mergers and divisions, building on the success of the current EU cross-border merger regime. The new statutory procedure permits the merger of two Private Companies (of which at least one must be limited) by way of a transfer by operation of law of the assets, liabilities and corporate identity of one such company to the other, with the transferor company being dissolved and the transferee company surviving the merger. The Act facilitates efficient implementation of a domestic merger by permitting utilisation of the Summary Approval Procedure which means that court approval is not required.

7.3 Is a Scheme of Arrangement or Compulsory Buy-Out still possible under the Act?
The Act further facilitates corporate re-organisations by introducing various reforms and clarifications to existing statutory re-organisation mechanisms such as court-sanctioned schemes of arrangement and compulsory acquisition of minority shareholdings.

7.4 Is it simpler to carry out a capital reduction under the Act?
The Act makes it easier for a Private Company to reduce its capital by providing that it may be carried out using the Summary Approval Procedure (see below) rather than necessarily requiring court confirmation. The reserve arising from a capital reduction is treated as a realised profit. This does not apply to PLCs which must still make a court application to reduce capital.

7.5 Are there any other innovations which assist in group re-organisations?
Certain exceptions to the general rule that the value of the consideration paid upon an issue of shares which is in excess of the nominal value of those shares (the share premium) must be accounted for in the share premium account have been introduced which will facilitate the distribution to shareholders of amounts which would otherwise be deemed as undistributable reserves on a corporate re-organisation.

In addition, the Summary Approval Procedure can be utilised to approve a variation of share capital on a re-organisation or to approve the onward distribution of pre-acquisition profits.

7.6 Has the prohibition on financial assistance been retained under the Act?

The Act attempts to narrow the scope of the prohibition on a company giving financial assistance for the acquisition of its own shares by reformulating the wording of the prohibition and introducing a *"principal purpose"* exemption. The Act now focuses on the provision of financial assistance for the purpose of an acquisition of shares in the company or of its holding company, rather than, as previously, the broader formulation of prohibiting financial assistance *"in connection with"* such a purchase or subscription. The exceptions to the prohibition on financial assistance have also been broadened and clarified in some instances. The Summary Approval Procedure (which is not significantly different from the current statutory approval procedure) applies to approval of financial assistance under the Act.

7.7 What is the new Summary Approval Procedure ("SAP")?

One of the Act's innovations is to permit a range of restricted activities/transactions to be undertaken by Irish companies subject to a streamlined approval procedure known as the Summary Approval Procedure ("**SAP**"). The restricted activities which are subject to the SAP are as follows:

(a) financial assistance for the acquisition of shares;
(b) reduction in company capital;
(c) variation of company capital on reorganisations;
(d) prohibition on pre-acquisition profits or losses being treated in holding company's financial statements as profits available for distribution;
(e) prohibition of loans to directors and connected persons;
(f) domestic merger; and
(g) members' voluntary winding up.

The SAP involves the passing of a members' special resolution and the swearing by Directors of a statutory declaration of solvency and in respect of certain activities only, an auditors' report. The ability to undertake transactions such as capital reductions and domestic mergers without a requirement for court approval should significantly reduce the costs and time, which would otherwise have been involved.

8. How does the Act impact on insolvency and winding up of companies?

8.1 What are the key changes in relation to Winding Up of companies under the Act?

The Act retains the three existing types of liquidation, namely members' voluntary winding-up, creditors voluntary winding-up and court winding-up. However, the aim of the Act was to further align and streamline these procedures in order to provide increased clarity and consistency. This has implications for the role of the court in official liquidations and the role of liquidators generally. Under the Act, for the first time, there is a statutory obligation for a person to have certain qualifications prior to being appointed as a liquidator or examiner. In relation to all winding-up procedures, the documents to be filed and the periods that they must cover have been altered.

8.1.1 Have there been any changes to the procedure for a Compulsory Winding-Up?

A company can be wound up by the Court at the instigation principally of any member or creditor of the company or the Minister in appropriate circumstances. The Court appoints the liquidator who becomes an officer of the Court and works under its supervision. Alternatively, the court may direct that the liquidation continue using the rules relating to a Creditors Voluntary Winding Up.

8.2 What are the key changes regarding Receivers?

Powers of receivers are enumerated in the Act for the first time. Unlike the case with liquidators or examiners, there is no explicit requirement regarding the professional qualifications of those appointed as receivers. This may be due to the fact that receivership is a contractual process agreed by the parties under the terms of a debenture in contrast to liquidation and examinership which are statutory winding-up procedures.

8.3 Are there any changes to the Examinership regime?

The jurisdiction of the Circuit Court extends to the appointment of examiners in relation to small companies of the Act to assist with the rescue of small and medium enterprises. These provisions were enacted in advance by the Companies (Miscellaneous Provisions) Act, 2013 so are already in force.

8.4 Has the law regarding Schemes of Arrangement changed under the Act?

The law governing schemes of arrangement has been streamlined and they are now governed by a simplified and streamlined legal framework. It is possible that for some companies or groups, this may present a preferable alternative to examinership as a method of business rescue.

8.5 What is the status of unclaimed dividends and balances on a winding-up under the Act?
In a winding up, unclaimed dividends and unapplied balances will be lodged to an account to be nominated by the Minister and will be treated in a manner similar to unclaimed policies of life assurance, and as such, will default to the Exchequer after seven years, subject to any court order to restore the money to any person who satisfies the court that he or she is the rightful owner.

9. What are the new innovations regarding registration and priority of security?

Significant changes have been made to registration procedures with the two-fold objective of simplifying registration and clarifying the rules relating to priority of charges. While it is still possible to use the existing approach of a single filing upon creation of a charge, the Act now permits an alternative approach via the new optional two-stage procedure for registration of a charge. This permits a preliminary filing in CRO notifying the intention to create a charge in order to secure priority before the charge is actually created, with a follow-up filing upon actual creation of the charge within a prescribed time-period. The new system should give more comfort to lending institutions by permitting them to achieve an enhanced security priority over the assets to be secured. Charges over cash or bank accounts are not required to be registered.

10. What are the key changes relating to accounts and audit?

10.1 Overview
Provisions regarding financial statements, annual returns and audits which were previously and confusingly divided between a large number of legislative sources have been usefully streamlined, updated and organised under the Act so that they are all contained in one section. This should greatly assist in making those provisions clearer, more accessible and more-user friendly. A number of changes have also been introduced, certain of which are noted below.

10.2 How are Defective Financial Statements dealt with under the Act?
The Act introduces a new procedure for revision of defective financial statements which will allow for the approval, preparation, audit and filing of revised financial statements in relation to a prior year.

10.3 How has the Audit Exemption changed under the Act?
The minimum thresholds for eligibility for the audit exemption are set out below and, under the Act, only two of the three prescribed conditions need to be satisfied. This is a change from the previous law which require all three conditions to be satisfied:

(a) the balance sheet total of the company does not exceed €4.4m;
(b) the amount of turnover of the company does not exceed €8.8m; and
(c) the average number of employees does not exceed 50.

The audit exemption is available to an LTD, DAC or CLG but not to a PLC, PUC, PULC or a company with securities listed on a regulated market. The Act also extends the audit exemption to dormant companies (i.e., those which have had no significant accounting transactions during the relevant year and have only intra-group assets and liabilities).

10.4 Are there any changes relating to the Directors' Report?
We have noted above the requirement for a Directors' Compliance Statement and/or Audit Statement in the Directors' Report forming part of the annual audited financial statements of certain companies.

11. Does the Act contain any changes relating to Company Law offences?

The Act assists enforcement of company law by its categorisation and streamlining of all company law offences and by increasing the severity of penalties, as noted below. Each company law offence falls into either Category 1, 2, 3 or 4, with Category 1 being reserved for the most serious offences.

11.1 Category 1
Conviction on indictment can result in a term of imprisonment of up to 10 years or a fine of up to €500,000 or both.

11.2 Category 2
Conviction on indictment can result in a term of imprisonment of up to five years or a fine of up to €50,000 or both.

11.3 Category 3
A summary offence only, attracting a term of imprisonment of up to six months or a Class A fine (or both).

11.4 Category 4
A summary offence only, punishable by imposition of a Class A fine, which is a fine not exceeding €5,000.

BYRNE WALLACE

12. How can ByrneWallace help?

ByrneWallace can assist Irish companies in navigating and transitioning to the post-commencement regime, including adopting appropriate new constitutions, preparing for conversion to the new company types and understanding the new corporate governance and other requirements in a practical, efficient, straightforward and cost-effective manner.

For further information or advice, please contact:

- Gillian O'Shaughnessy, Partner, Corporate Dept on +353 (0)1 691 5286 or
- Eileen O'Connor, Head of Corporate Secretarial on +353 (0)1 691 5300,

any of our Corporate Partners, or your usual ByrneWallace contact.

13. How can I obtain further information on the Act?

For further information on the Act, including the issues and considerations flagged above, please refer to some of our other related publications on our website www.byrnewallace.com.

We have published a series of e-bulletins during the lead-in period to commencement of the Act, as well as post-commencement, which will assist companies navigating the new company law regime and assessing its practical impact. To register for e-bulletins, please contact newsletters@byrnewallace.com.

Alternatively, please monitor our website or Follow us on LinkedIn for general news and Companies Act updates.

Meet the Corporate Team

Feargal Brennan
Partner, Head of Corporate
Direct: +353 1 691 5276
Email: fbrennan@byrnewallace.com

Dennis Agnew
Partner, Corporate
Direct: +353 1 691 5293
Email: dagnew@byrnewallace.com

Gerry Beausang
Partner, Corporate
Direct: +353 1 691 5866
Email: gbeausang@byrnewallace.com

Darren Daly
Partner, Corporate
Direct: +353 1 691 5274
Email: ddaly@byrnewallace.com

Neil Keenan
Partner, Corporate
Direct: +353 1 691 5287
Email: nkeenan@byrnewallace.com

Gillian O'Shaughnessy
Partner, Corporate
Direct: +353 1 691 5272
Email: goshaughnessy@byrnewallace.com

Colin Sainsbury
Partner, Corporate
Direct: +353 1 691 5277
Email: csainsbury@byrnewallace.com

Contact Us
Dublin
88 Harcourt St, Dublin 2, Ireland
Tel: (01) 691 5000
Email: info@byrnewallace.ie
www.byrnewallace.com