



Family Law Webinar

A Review of Recent Developments

2.5 General and 1 Regulatory CPD hours

There have been significant developments in Family Law in recent times. These include the introduction of The Family Law Act, 2019, taxation, and the law pertaining to Guardianship (Children and Family Relationships Act, 2015). A further area of concern to practitioners is costs and in particular, the operation of section 150 in day to day practice.

These matters have far-reaching implications for practitioners. The object of this seminar is to highlight such developments and to draw your attention to the problems and pitfalls which are likely to occur in practice.



Family Law Act, 2019

The Family Law Act, 2019 came into effect on 1st December 2019 and some of its provisions are now in force. The changes to the minimum living apart period have been well publicised. However, the legislation contains other significant amendments. This section of the seminar will highlight the key provisions and assess their practical implications. It will address the following issues:

- Reduction in the minimum living apart period for spouses seeking a divorce
- To what extent does the legislation give statutory certainty to the term “living apart” and what are the implications for couples who are residing together but are otherwise “living apart”?
- Do the amendments apply to judicial separation proceedings which have already been issued but not concluded?
- What impact will the reduced living apart period have on the separation process?
- Recognition of divorces granted in the UK in the event of Brexit: will the basis for such recognition continue to be habitual residence or will it be based on domicile?
- Consequential amendments to the provisions on cohabitants in the Civil Partnership and Certain Rights and Obligations of Cohabitants Act, 2010

What Family Law practitioners should know about tax

When dealing with mediation and settlement agreements in the context of a relationship which has broken down, it is important to establish the financial position of the parties and the likely tax impact of the division of assets, income and pensions. The following tax issues may need to be addressed:

- What will be the tax treatment of the income and gains arising to a married couple after they separate, and who will bear the cost of tax on any maintenance paid?
- Where a claim is made by a party on the basis of co-habitation, what tax issues can arise on any settlement or court order?
- When is a couple regarded as living together for tax purposes, and when are they regarded as living apart?
- If a court orders the sale of the family home in the future, once children reach independence, what future taxes arise and what scope is there for tax planning?
- When is CAT Dwelling House Relief needed and available on the transfer of the family home?

Costs and Family Law

- Section 150: how is it working in practice?
- Taxation of costs in Family Law cases
- A practical guide to the range of fees which may be chargeable in judicial separation and divorce proceedings

Guardianship (Children and Family Relationships Act, 2015)

- Guardianship rights for unmarried fathers
- Appointment of persons other than parent as guardian: entitlement of step- parents, partners and co-habitants to apply for guardianship
- In what circumstances might the court appoint a temporary guardian?
- Declaration that the person is a guardian
- Importance of the appointment of a testamentary guardian
- Removal of guardian from office
- Best interests of the child: What criteria shall the court have regard to in interpreting this principle?

Family Law seminar 2020

Meet the speakers



Muriel Walls
Partner, Walls & Toomey

Muriel Walls qualified as a Solicitor in 1977 and practices exclusively in the area of Family Law. Muriel is a Partner in the niche Family Law Firm of Walls & Toomey. Muriel is a CEDR Mediator and also a Resolution trained Family Mediator as well as an experienced Collaborative Practitioner. She is also a Fellow of the International Academy of Family Lawyers. Muriel has written and lectured extensively on all aspects of family law. Muriel tries to use all her experience to benefit each client and help them get the best solution for them and their family. Muriel was Chair of the Legal Aid Board (which encompasses the Family Mediation Service) from 2011 to October 2016.



Finola O'Hanlon
BCL, Solicitor

Finola O'Hanlon BCL, Solicitor, FITI Chartered Tax Advisor, Trust and Estate Practitioner (TEP). Finola specialises in the area of wealth management and advises on all taxes associated with retaining and passing wealth. This includes advising on the tax efficient structuring of Wills and lifetime transfers of wealth to the next generation. As a tax solicitor she also provides advice on tax issues arising for conveyancers (in particular the VAT impact of property transactions), and provides a support service to accountants and lawyers who are advising on the technical aspects of Appeals and Revenue Litigation. Finola is an Irish Taxation Institute (ITI) representative on the Capital Taxes Liaison Committee with Revenue (TALC) and a member of the Dublin Solicitors Bar Association (DSBA) Probate & Taxation Committee. She also co-authors the ITI publication "The Taxation of Capital Gains". Before specialising in tax, she worked as a solicitor, in general practice and with the Law Society.



Séamus Sadlier
Managing Partner at
McCann Sadlier

Séamus Sadlier is a Legal Costs Accountant and a partner in the firm McCann Sadlier, which is based in North County Dublin. He has over 20 years' experience in costs and has appeared in Taxations before County Registrars throughout the jurisdiction and before the Taxing Masters of the High Court. He has also dealt with costs disputes via mediation and Arbitration. His Clients range from sole practitioners to Insurance Companies and County Councils. He is a Fellow of the Institute of Legal Costs Accountants.



Sarah Fennell
Barrister

Dr. Sarah Fennell BL. Sarah is a practising barrister since 2005. Her areas of practise include Family and Child law, European Union law, Wardship/Mental Health Law and Media law. Sarah has held teaching positions in Trinity College, Dublin, the Honorable Society of King's Inns and the Law Society of Ireland. Sarah is currently Chair of the Law Reform Committee for the Family Lawyers Association of Ireland.