Built Environment Sector Update

In Brief

Autumn 2024

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Welcome

Welcome to the autumn edition of our Built Environment Sector Update series. In this interactive magazine, we feature our most popular insights from the past month. We hope you find it informative.

First up in the above video, ESG partner, Emer Shelly discusses Ireland's implementation of the Corporate Sustainability Reporting Directive (CSRD), highlighting unexpected complexities that broaden the scope and accelerate sustainability reporting obligations for many companies. We also examine a selection of other topics and trends impacting our clients including:

- The Government's progress of plans to introduce a 'land value sharing' levy
- A recent High Court decision which should prompt swifter dispute resolution in the construction sector
- The impact of the EU Nature Restoration Regulation on the Built Environment

In more recent news, the Planning and Development Bill 2023 was recently signed into law. This legislation is the third largest piece of legislation in the history of the State, spanning 870 pages. Our Planning & Environment team has produced a concise quick-reference guide that simplifies the key aspects and implications of the legislation.

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New Bill for Land Value Sharing

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The Government is moving forward with plans to introduce a 'land value sharing' levy. The levy will enable the State to capture some of the value increase when land is re-zoned for development. The levy, tied to planning permission, could impact developers significantly. Read the full article, written by our Planning & Environment team, to understand how this proposed levy could affect your projects.

The Government has published its long-awaited Bill, the Land (Zoning Value Sharing) Bill 2024 (the Bill), aimed at introducing a 'land value sharing' levy (the Levy). The Levy will enable the State to receive some of the uplift in value of lands re-zoned for certain types of development. The payment of the Levy will crystallise by way of a condition attached to a grant of planning permission for certain types of development of the land.

Work on the Levy has been ongoing for several years. The Government published an initial General Scheme in December 2021 followed by a further General Scheme in April 2023. We reviewed those proposals in previous articles: Land Value Sharing and Urban Development Zones and Update on Progress of Housing Initiatives.

The Government has now published a new Bill titled Land (Zoning Value Sharing) Bill 2024. We consider some provisions of the new Bill regarding:

- Criteria for land that is subject to the Levy (relevant land)
- Calculating the zoning value of relevant land
- Exemptions from the Levy, and
- Criminal offences

Criteria for relevant land

The Levy will apply to land that is deemed to be 'relevant land'. This means land that is zoned by a local authority in a County Development Plan (CDP) or Local Area Plan (LAP) as being:

- Solely or primarily for residential use
- For a mixture of uses, including residential use
- For commercial or industrial uses and not residential use, or
- Within a strategic development zone

The Bill provides that local authorities will have to prepare a map of its functional area identifying land that was relevant land on 1 September 2025. Local authorities will also have to identify land that qualified for residential zoned land tax (RZLT) on 1 September 2025. If the Bill is enacted, the first edition of these maps will have to be published by no later than 1 October 2025.

When a map has been prepared, the local authority will have to publish notice of it on its website and in at least one local newspaper. The Bill does not provide a mechanism for appealing a decision to include lands on a map.

These maps will have to be updated following any:

- Amendments to CDPs or LAPs
- Adoption of new CDPs and LAPs
- Publication of new RZLT maps, or
- At the direction of the Minister for Housing, Local Government and Heritage

Calculating the Levy

The amount of the Levy will be 25% of the zoning value of the land in question. This is a reduction from the 30% originally proposed in the General Scheme in 2023. The Levy will have to be paid before a commencement notice is submitted for a development. Any unpaid Levy will automatically become a charge on the land in question. The charge will be recoverable by a planning authority as a simple contract debt.

The zoning value is calculated by deducting the 'Zoning date market value' (ZDMV) from the 'Zoning date use value' (ZDUV). These values are calculated by reference to the 'zoning date'. This is the most recent date on which the relevant land was either zoned or re-zoned in a CDP or LAP. It may also refer to when the land was declared part of a strategic development zone (SDZ) or made subject of a planning scheme.

Broadly speaking, the ZDUV is the value of the land based on its established lawful use on the date it is re-zoned to relevant land. For example, land might be in agricultural use on the date it is zoned for residential use in a CDP. The ZDUV, therefore, will be the value of the land having agricultural use. The ZDMV, on the other hand, will be the estimated market value of the land as zoned for one of the uses that fits the criteria for relevant land, without taking into account any live planning permission.

Submitting the valuation figures

For all relevant land included on a map, the landowner will be required to provide the planning authority with an assessment of the ZDUV and ZDMV of the land. This assessment must be submitted within six months of the publication of notice of the map by the local authority. For any land that is mapped for RZLT and which either has residential property on it or has had the Levy paid, the landowner will not have to submit an assessment.

The values for ZDUV and ZDMV provided by a landowner to a local authority may be verified by the appointment of an authorised person to assess the land in question. This assessment may be appealed by a landowner to the Valuation Tribunal. The values will be recorded on a local authority register, together with other details such as ownership of the land.

Submitting a planning application for relevant land

If a developer of relevant land submits a planning application for either:

- Residential development of more than four housing units, or
- A commercial development of 500 or more square metres gross floor space,

the local authority will attach a planning condition to the planning permission, if granted. The condition will require payment of the Levy before commencing development. To calculate the amount of the Levy, the authority will use the ZDUV and ZDMV values on the register. However, if these have not been entered on the register, the planning application will have to be accompanied by an assessment of the ZDUV and ZDMV for the land in question. If such an application is not accompanied by this assessment, the planning authority will be obliged to refuse planning permission.

Potential repayments

The Minister will be empowered to make Regulations under the Bill allowing for the repayment of part or all of the Levy for any relevant land that is developed for social housing as follows:

- Cost rental dwellings, within the meaning of Part 3 of the Affordable Housing Act 2021
- Housing for eligible applicants within the meaning of Part 2 of the Affordable Housing Act 2021 used by them for their own occupation
- Houses provided by a body standing approved for the purposes of section 6 of the Housing (Miscellaneous Provisions) Act 1992, or
- Where such houses are to be made available for letting or sale, houses required for households assessed under section 20 of the Housing (Miscellaneous Provisions) Act 2009 as being qualified for social housing support

Exemptions from the Levy

The Levy will not be payable for planning permissions granted for residential development of less than 5 housing units, or commercial development of less than 500 square metres gross floor space. However, planning applications for these types of development will have to include a declaration from the applicant. The declaration must state the identity of the persons who have or had any legal or beneficial interest in the relevant land during the preceding five year period. The declaration will also have to provide details of any other person collaborating with the applicant in making the application. This is to prevent developers from splitting development projects for the purpose of avoiding the Levy.

A planning authority may refuse planning permission if it believes a planning application is made for the purpose of avoiding the Levy. For example, if it believes that the proposed sub-threshold development is part of a larger development taking into account development on other lands in the vicinity of the subject land.

Criminal Offence

Providing false or misleading information to a planning authority concerning matters related to the Levy will be an offence. An offence will be punishable by a fine of up to €500,000 and/or imprisonment for up to five years.

Conclusion

The Bill reduces the rate of the Levy from the originally proposed 30% down to 25%. Nevertheless, the Levy has the potential to be a further significant cost for developers. The Levy will be payable in addition to existing planning levies, such as Part V agreements and section 48 development contributions under the Planning and Development Act 2000, as amended.

The Minister may, however, make Regulations allowing for the repayment of the Levy for certain types of social housing. Subject to the Bill being enacted, developers should factor this into the cost of developing land for residential, mixed, commercial, or industrial use, or land within a strategic development zone.

The mapping procedure in the Bill appears to be a revised scheme for establishing relevant land than what was originally proposed. The mapping procedure does not appear to allow for any phasing of identifying relevant land, such as has been done for RZLT. Instead, the Levy will be applied as a planning condition for all relevant land. This will be done by reference to the 'zoning date' being the most recent date on which land was either zoned or re-zoned in a CDP or LAP, declared part of a SDZ, or made subject of a planning scheme.

For more information and expert advice, contact a member of our Planning & Environment team.

Judicial Review and Statutory Adjudication

Townmore v Keogh

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A recent High Court decision strengthens the Construction Contracts Act 2013, ensuring swift dispute resolution in the construction sector. By rejecting a challenge to an adjudicator's jurisdiction, the ruling reinforces quicker payments and reduces legal delays. Our Construction, Infrastructure & Utilities team explores the decision.

A decision of the High Court in *K&J Townmore Construction Limited v Damien Keogh* [1] will be welcome relief to many within the construction industry in Ireland.

A party sought leave to grant judicial review of a decision made by an adjudicator under the Construction Contracts Act 2013. The application was rejected. This rejection ensures that the Act will continue to serve as a useful tool for resolving disputes in the construction industry.

Townmore, the main contractor to Cobec, sought leave from the High Court to bring a judicial review to challenge the appointment of an adjudicator, Mr Keogh (the Adjudicator). The Adjudicator had considered that he had jurisdiction to adjudicate on a dispute between Townmore and Cobec under the Construction Contracts Act 2013. Mr Keogh declined an invitation to resign despite Townmore arguing that this was not a 'payment dispute' within section 6(1) of the Act.

Townmore stated that it would be inequitable to wait until the end of the adjudication proceedings before challenging the Adjudicator's jurisdiction. They argued that the appropriate remedy is an order issued in advance of the adjudication. Cobec argued that leave to grant judicial review should not be granted as the Act provides an appropriate remedy through enforcement proceedings. In challenging this view, Townmore stated that the more appropriate remedy would be to decide the Adjudicator's jurisdiction in advance before participating in an expensive and potentially wasteful adjudication.

The key question for the High Court was whether a challenge to the Adjudicator's decision should take place *before* the adjudication is complete i.e. by means of a judicial review, or whether it should take place *after* the adjudication is complete i.e. through 'enforcement proceedings' envisaged by the Act.

Decision

The High Court rejected Townmore's application.

Mr Justice Twomey citing *Aakon Construction* [2] and *Beneavin Contractors* [3], noted that the decision of an Adjudicator is binding but it is not enforceable until there has been a decision of the High Court to that effect, i.e. via enforcement proceedings as envisaged within section 6 of the Act. Therefore, he concluded that the appropriate forum to resolve this issue is at the enforcement proceedings stage.

1 *[2023] IEHC 509*
2 *Aakon Construction v Pure Fitout Associated Limited [2021] IEHC 562*
3 *Principal Construction Ltd v Beneavin Contractors Ltd [2021] IEHC 578*

Although not determinative in the decision, Mr Justice Twomey cited other factors for rejecting Townmore's application:

1. The underlying rationale for adjudication in the Act is to bring about speedy payment for builders. If leave for judicial review to challenge the whole process was granted, there would be a significant impact on the time it will take to resolve the dispute.

2. The Oireachtas introduced the Act to reduce legal costs which are incurred by parties to a construction contract. Mr Justice Twomey noted that the advantage of adjudication would disappear if the High Court permitted a judicial review.

3. The Oireachtas has already provided for enforcement proceedings for the Adjudicator's decision to be enforced within the Act. Therefore, an adjudicator's jurisdiction could be challenged at this stage.

4. Opening the Act to challenge by way of judicial review would be inconsistent with the speedy dispute resolution mechanism contained in the Act. It would also incentivise parties to a construction contract to judicially review adjudications to delay payments for a year or more.

5. The adjudication process may result in an outcome that is acceptable to both parties.

6. The adjudicator should not be prevented from exercising their statutory functions. Instead, the challenge of an adjudicator's decisions should be as envisaged by the Act.

7. The procedure put in place by the Oireachtas to resolve these disputes is particularly suitable for building contract disputes.

Conclusion

The Construction Contracts Act 2013 has proven a useful tool for the resolution of payment disputes in construction projects in Ireland. The legislation is designed to reflect that cash flow is the central to the continued health of the construction sector.

As noted by Mr Justice Twomey, permitting a party to a construction contract to impose expensive and slow litigation, in the form of judicial review process, would run contrary to the intention of the Oireachtas. It would also permit employers and main contractors to withhold payments to building contractors.

For more information, contact a member of our Construction, Infrastructure & Utilities team.

Navigating Ireland's Corporate Sustainability Reporting Regulations

Key Impacts for Businesses

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The Corporate Sustainability Reporting Directive, or CSRD, is groundbreaking European Union legislation which is designed to improve access to high quality, reliable and comparable sustainability information from businesses across the EU and beyond. It establishes a harmonised EU-wide framework which will require many companies to make extensive annual disclosures on ESG matters.

Following an 18-month transposition period during which EU Member States were required to incorporate the CSRD into their national laws, the European Union (Corporate Sustainability Reporting) Regulations 2024 (the Regulations) came into force in Ireland on 6 July 2024. The Regulations now integrate the sustainability reporting framework set out in the CSRD into Irish company law.

However, the Regulations have also given rise to a number of unexpected, and perhaps unintended, surprises. In particular, they apply sustainability reporting obligations to companies which, based on the CSRD, had been expecting to find themselves outside scope.

They also extend the scope of sustainability reporting obligations and accelerate the commencement of those obligations for companies which, based on the CSRD, had been anticipating more limited reporting requirements and a longer lead-in time to prepare. The Regulations also unduly limit exemptions for group reporting.

Further legislation appears to be necessary to align the Irish position more closely with the CSRD. However, in the meantime, we look at the key points relating to the implementation of the CSRD in Ireland to date.

Applicable companies

Subject to limited exclusions[1], the new sustainability reporting framework applies to the following categories of Irish companies:

Large companies

A large company includes any company which, for the relevant financial year, fulfils two or more of the following requirements:

- Net turnover exceeding €50 million
- Balance sheet total exceeding €25 million
- Average number of employees exceeding 250

A large company also includes any holding company of a group which, for the relevant financial year, on a consolidated basis, fulfils two or more of those requirements.

However, from an Irish company law perspective, a large company also includes any company which, regardless of its size, cannot qualify as a micro company, a small company or a medium company.

[1] *Exclusions apply to alternative investment funds and UCITS (Undertakings for Collective Investment in Transferable Securities). The Central Bank of Ireland, post office giro institutions, the Strategic Banking Corporation of Ireland and credit unions and friendly societies are also excluded from scope.*

Crucially, this means that any Irish company with transferable securities listed on an EU-regulated market is a large company for the purposes of the Regulations.

Listed SMEs

As envisaged by the CSRD, the Irish legislative framework applies sustainability reporting obligations to small companies and medium companies, excluding micro companies, which have transferable securities admitted to trading on a regulated market of any Member State.

However, any Irish company which has transferable securities admitted to trading on a regulated market of any Member State is deemed to be a large company, regardless of its net turnover, balance sheet and employee headcount. Therefore, there are currently no Irish companies capable of falling within this category. It remains to be seen whether this will be addressed by way of further clarifying legislation.

Commencement of reporting obligations

Sustainability reporting obligations for in-scope Irish companies commence as follows:

Type of Company	Reporting Obligations Apply
Large companies which are public-interest entities and which have an average number of employees exceeding 500	All financial years commencing on or after 1 January 2024
Other large companies	All financial years commencing on or after 1 January 2025
- Small companies and medium companies, excluding micro companies, which have transferable securities admitted to trading on a regulated market of any Member State - Applicable companies being either small and non-complex institutions or captive insurance undertakings or captive reinsurance undertakings	All financial years commencing on or after 1 January 2026, subject to an opt-out on a "comply or explain" basis until financial years commencing on or after 1 January 2028

Public-interest undertakings include undertakings that have transferable securities admitted to trading on a regulated market of any EU Member State, credit institutions, insurance undertakings and other undertakings designated by Member States as public-interest undertakings.

As detailed, any Irish company which has transferable securities admitted to trading on a regulated market of any Member State is a large company. This has a significant impact on the obligations of any such company which, based on its net turnover, balance sheet and employee headcount, expected to be classified as an SME for sustainability reporting purposes. It means that its obligations will now commence sooner than had been expected and it cannot avail of the opt-out until 1 January 2028. It also means that it will be subject to full reporting obligations, rather than the more limited reporting requirements intended to apply to in-scope SMEs. Again, it remains to be seen whether this will be addressed by way of further clarifying legislation.

Reporting requirements

An in-scope company will be required to prepare a sustainability report setting out, amongst other things:

- Information necessary to understand the company's impacts on sustainability matters, and
- Information necessary to understand how sustainability matters affect the company's development, performance and position

That information must include information not only on the company's own operations but also on the operations of its value chain. Transitional arrangements apply for the first three years in which more limited value chain reporting is permitted on a "comply or explain" basis if not all information is available.

Sustainability information must be reported in accordance with the European Sustainability Reporting Standards (ESRS) adopted, or to be adopted, by the European Commission. To date, the only ESRS adopted are as follows (see table):

Simplified ESRS for in-scope SMEs are awaited. Additional sector-specific ESRS and ESRS for third country undertakings are due to follow by June 2026.

While certain disclosure requirements set out in the ESRS are mandatory for all in-scope companies, the extent of an in-scope company's reporting obligations will largely depend on the outcome of its "double materiality assessment". This means the company will need to consider the relevance of each sustainability topic in the ESRS from two perspectives:

- **Financial materiality**: Relevance to or influence on the company's own development, financial position, financial performance, cash flows, access to finance or cost of capital over the short, medium or long-term
- **Impact materiality**: Pertains to the company's external impact on the environment and people material, whether positive or negative and whether actual or potential, over the short, medium or long-term

Cross-Cutting Standards		Topical Standards					
General		Environment		Social		Governance	
1	General requirements	E1	Climate change	S1	Own workforce	G1	Business conduct
2	General disclosures	E2	Pollution	S2	Workers in the value chain		
		E3	Water and marine resources	S3	Affected communities		
		E4	Biodiversity and ecosystems	S4	Consumers and end-users		
		E5	Resource use and circular economy				

Consolidated sustainability reporting

An Irish in-scope company which is a holding company must carry out consolidated sustainability reporting for its group.

Certain exemptions from single-entity and group-level sustainability reporting apply. However, those exemptions are, most likely in error, more limited than envisaged by the CSRD.

Subject to certain conditions, an Irish in-scope company may be exempt from sustainability reporting obligations if it, and its subsidiaries, are included in a consolidated sustainability report of an Irish holding company. A similar exemption applies if an Irish in-scope company together with its subsidiaries are included in the consolidated sustainability report of a non-EU holding company. This is provided that the non-EU holding company reports in accordance with the ESRS or other standards which are determined by the European Commission to be equivalent. Unhelpfully, however, the Regulations omit an equivalent exemption for an Irish in-scope company which has an EU, but non-Irish, holding company. We expect this omission will need to be rectified.

The exemptions do not apply to certain public-interest entities with transferable securities admitted to trading on a regulated market of any Member State.

Third country reporting

The Regulations also contain provisions related to reporting by the following non-EU undertakings:

Non-EU undertakings with an Irish branch

An Irish branch is subject to the Regulations if:

- It generated net turnover of more than €40 million in the preceding financial year
- The non-EU company at its group level or, if not applicable, the individual level, generated a net turnover of more than €150 million in the EU for each of the preceding two consecutive financial years, and
- The third country undertaking is either not part of a group or is a subsidiary of another third country undertaking and it does not have an in-scope subsidiary

Any such Irish branch must deliver to the Companies Registration Office for the relevant financial year a sustainability report of the third country undertaking at its group level or, if not applicable, individual level. The sustainability report must be accompanied by the necessary assurance report.

Non-EU undertakings with an Irish in-scope subsidiary

Third country sustainability reporting obligations need to be considered in the case of an Irish subsidiary which is within the scope of the Regulations itself and has a non-EU parent company. If, at its group level, that parent company generated a net turnover of more than €150 million in the EU for each of the preceding two consecutive financial years, group level sustainability reporting will be required. Any such Irish subsidiary must annex to its annual return a sustainability report of the third country undertaking at its group level. The sustainability report must be accompanied by the necessary assurance report.

Reporting concerning third country undertakings applies for financial years commencing on or after 1 January 2028.

The sustainability report of a non-EU undertaking must be drawn up in accordance with ESRS for third country undertakings to be adopted by the European Commission or reporting standards determined to be equivalent. Those standards are not yet available.

Assurance of sustainability reporting

Any Irish company that is subject to sustainability reporting requirements must appoint one or more statutory auditors for each financial year to carry out the assurance of its sustainability reporting. Those statutory auditors may be different auditors to those appointed for the purpose of audit of financial information.

Assurance standards are to be adopted by the European Commission. In the meantime, national assurance standards may be adopted by the Irish Auditing and Accounting Supervisory Authority. Assurance will initially be on a “limited assurance” basis.

Format and publication of sustainability reports

Sustainability reporting by an in-scope Irish company must be contained in a clearly identifiable dedicated section of its directors’ report and group directors’ report, if applicable. Sustainability information must be reported in a prescribed electronic, digitally tagged format to ensure it is machine-readable and therefore more accessible.

The process for approval and publication of sustainability reporting follows the existing company law process on approval and publication of the directors’ report and group directors’ report. These reports must be annexed to the company’s annual return, along with:

- Its financial statements
- The auditors’ report on the financial statements, and
- The auditors’ report on sustainability information

Those documents must be filed in the Companies Registration Office within 56 days of the company’s annual return date.

Enforcement

There is no separate penalty or enforcement regime governing sustainability reporting. Existing company law penalties and offences relating to failures to prepare a directors’ report or group directors’ report, or to file an annual return with all necessary documents annexed to it continue to apply.

Conclusion

The transposition of the CSRD in Ireland is a significant milestone which launches many Irish companies into a new era of corporate governance in which accountability and transparency regarding sustainability matters are no longer optional.

However, the Irish legislation introduced unexpected complexities. The expanded application and accelerated timelines for reporting obligations have created challenges and uncertainties, especially for companies which had reasonably understood that they would be outside scope. We will monitor developments closely and continue to keep our clients and contacts informed. In the meantime, it is of central importance that all in-scope companies begin or continue preparations for sustainability reporting. Reporting obligations are extensive so early engagement with the legislation, including the ESRS, and with stakeholders is vital to establish reliable systems for data collection and reporting.

Please get in touch with our ESG team to discuss how we can help your organisation in scoping and understanding its obligations under the Regulations.

The EU Nature Restoration Regulation and the Built Environment

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The new EU Nature Restoration Regulation, effective from August 2024, mandates Member States to restore at least 20% of land and sea areas by 2030. It sets legally binding targets for ecosystems, including urban areas. Developers and planners should stay informed, as future projects may need to align with these ambitious restoration goals. Our Planning & Environment team explores the Regulation.

The Nature Restoration Regulation[1] is an unprecedented EU law. It requires Member States to jointly restore at least 20% of the EU's land and sea areas by 2030. In addition, all ecosystems in need of restoration must be restored by 2050. The Regulation came into force on 18 August 2024. It sets specific, legally binding targets and obligations for nature restoration in terrestrial, marine, freshwater, and urban ecosystems. We look at what effect the Regulation might have, and how it aligns with other EU environmental initiatives.

Main aims

Some of the main aims of the Regulation are to contribute to:

- The long-term and sustained recovery of biodiverse and resilient ecosystems across the Member States' land and sea areas through the restoration of degraded ecosystems, and
- Achieving the EU's overarching objectives concerning climate change mitigation, climate change adaptation, and land degradation neutrality

Restore to good condition

The restoration of ecosystems to good condition means:

"the process of actively or passively assisting an ecosystem to improve its structure and functions to a state where the key characteristics of the habitat type reflect the high level of ecological integrity, stability and resilience necessary to ensure its long-term maintenance. The aim is to conserve or enhance biodiversity and ecosystem resilience within a habitat's favourable reference area".

Ecosystems

The Regulation covers all types of ecosystems, including:

- Urban
- Agricultural
- Coastal
- Forest
- Freshwater, and
- Terrestrial

These include areas such as cities, towns, suburbs, grasslands, forests, heath and scrub habitats, as well as marine habitats.

1 *Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869*

Urban ecosystems

Urban ecosystems are made up of urban green spaces and tree canopy cover. Urban green spaces include:

- Urban forests
- Parks and gardens
- Urban farms
- Tree-lined streets
- Urban meadows, and
- Urban hedges

The EU recognises the role urban ecosystems play in providing important habitats for biodiversity, in particular plants, birds and insects, including pollinators. Urban ecosystems are also regarded as being important for providing many other vital ecosystem services. These include natural disaster risk reduction such as protection from floods and heat island effects. They also contribute to cooling, recreation, water and air filtration. Additionally, urban ecosystems play a key role in climate change mitigation and adaptation.

It is said that increasing green cover in a given urban area can have the following effects:

- Slows water run-off, thus reducing river pollution risk from storm water overflow
- Helps keep summer temperatures down
- Builds climate resilience, and
- Provides additional space for nature to thrive

Therefore, increasing green urban space is expected to improve the health of the urban ecosystem and in turn the health of other key ecosystems.

National measures

Member States must put in place restoration measures that are necessary to restore ecosystems to good condition. For urban ecosystems, an aim of the Regulation is to ensure that the coverage of urban green spaces, in particular trees, will no longer be at risk of being reduced.

This may be achieved by integrating green infrastructure and nature-based solutions, such as green roofs and green walls, in the design of buildings. Annex VII of the Regulation identifies the following measures as being examples of what could be implemented specifically for urban ecosystems:

- Parks
- Trees
- Woodland patches
- Green roofs
- Wildflower grasslands
- Gardens
- City horticulture
- Tree-lined streets
- Urban meadows
- Hedges
- Ponds, and
- Watercourses

The Annex states that these measures should take into consideration species diversity, native species, local conditions and resilience to climate change.

The integration of these measures to urban ecosystems can contribute to maintaining and increasing not only the area of urban green space but also, if trees are included, the area of urban tree canopy cover.

Whilst these measures must be tailored to each ecosystem, the measures must achieve a continuous improvement until good condition is reached. Once good condition is reached, Member States must ensure the condition does not significantly deteriorate, subject to permitted derogations. The permitted derogations include projects of overriding public interest and projects permitted in accordance with Article 6(4) of the Habitats Directive [2], amongst others.

2 Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora

The Regulation specifically identifies renewable energy projects to be in the overriding public interest. Development required for national defence reasons may also be in the overriding public interest. However, no other type of development is expressly recognised as being in the overriding public interest. This is because there is a high bar for derogations from the Habitats Directive.

Targets

Member States must ensure that by 31 December 2030 there is no net loss in the total national area of urban green space and of urban tree canopy cover in urban ecosystem areas. The baseline for this calculation is the level of green space and tree canopy cover in 2024. Member States may exclude certain urban ecosystem areas from those total national areas. These exclusions apply to urban centres and clusters where the share of urban green space exceeds 45%. They also apply where the share of urban tree canopy cover exceeds 10%.

Member States must also achieve an increasing trend in the total national area of urban green space from 1 January 2031. This includes integrating urban green space into buildings and infrastructure within urban ecosystem areas. Progress must be measured every six years from 1 January 2031, until a satisfactory level is reached.

To comply with this, the Government and local authorities may have to revise national, county, and local area development plans to ensure their objectives are consistent with the Regulation. These objectives could potentially have the effect of limiting urban development in certain areas. This is because any proposed plans will have to ensure that there is no net loss, or potentially a net gain, of urban green space and/or urban tree canopy cover in urban ecosystems.

National Restoration Plans

Member States must prepare National Restoration Plans covering the period up to 2050, subject to periodic review. As part of this process, they must carry out the preparatory monitoring and research needed to identify the restoration measures that are necessary to meet the restoration targets and fulfil their obligations under the Regulation. This includes quantifying and mapping the area that needs to be restored to meet the restoration targets.

Member States must submit their draft National Restoration Plan to the European Commission by 1 September 2026. The Commission will then have six months to review the plan. The views of the Commission shall be taken into account by the relevant Member State in the preparation of its final National Restoration Plan. The final plan must be published within six months of receipt of the Commission's views by the relevant Member State.

Conclusion

The Nature Restoration Regulation is an unprecedented EU Regulation with ambitious targets. Its primary purpose is to restore our ecosystems and habitats to good condition. To achieve this, Member States must reflect on the condition of their own ecosystems and propose measures for restoring them to good status. The implementation of National Restoration Plans will be done with oversight by the European Commission. Once established, developers may need to factor these measures into proposed plans for future development.

For more information and expert advice, contact a member of our Planning & Environment team.

Fair Procedures and Adjudication

Examining the Role of the Adjudicator

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A recent High Court ruling offers valuable insight into adjudicators' responsibilities under the Construction Contracts Act 2013. It emphasises the need for parties to present strong evidence and clarifies when courts might refuse to enforce adjudication decisions due to clear procedural unfairness. Our Construction, Infrastructure & Utilities team explores the decision.

The High Court has provided useful guidance on the type of conduct on the part of an adjudicator which might justify the refusal of leave to enforce a decision. Delivering the judgment in *DNCF Ltd v Genus Homes Ltd*[1], Mr Justice Simons emphasised the enhanced status of an adjudicator's decision in Ireland. In addition, he highlighted the reluctance of the courts to engage in an examination of the merits of these decisions.

These proceedings involved a dispute over a supposed overpayment by the respondent employer to the applicant contractor. The construction works in question had reached substantial completion in December 2022 and the adjudication commenced. The dispute was referred to adjudication as required by the Construction Contracts Act 2013.

The adjudicator requested a copy of the payment certificate evidencing the overpayment. The employer submitted a certificate which provided no breakdown of costs or sums contributing to the total figure. In the absence of these breakdowns, the adjudicator concluded that the employer had not established an entitlement to repayment. In resisting enforcement, the employer argued that the adjudicator had acted in breach of fair procedures. The employer claimed this occurred because the adjudicator failed to request a detailed breakdown of the calculation of the figures during the adjudication proceedings. In short, the employer's central argument was that adjudicator should have requested further and better particulars as to the employer's defence.

In his judgment, Mr Justice Simons began by examining the role of the adjudicator in ensuring fair procedures for parties to an adjudication. He stressed that an adjudicator is under no obligation to *"[cajole] the parties to elaborate or improve upon their cases"*, concluding that:

"The adjudicator was entitled, consistent with fair procedures, to reach a decision on the basis of the materials put before him by the parties. The adjudicator was not obliged to enter into a dialogue with the employer nor to invite the employer to shore up its defence by adducing further evidence."

1 *[2023] IEHC 490*

The judgment then explained the limited circumstances in which the Court may exercise its discretion in refusing to enforce an adjudicator's decision:

"The High Court will only refuse leave to enforce an adjudicator's decision on the grounds of procedural unfairness where there has been a blatant or obvious breach such that it would be unjust to enforce the immediate payment obligation."

The Court held that was a failure on the part of the adjudicator to request further and better particulars. The alleged did not constitute a blatant or obvious breach to justify the Court's interference.

On a separate point, Mr Justice Simon's commented on the significance of relevant case law from England. He highlighted that the legislative regime in Ireland provides an adjudicator's decision with "*an enhanced status*" as compared to the UK legislation. Accordingly, case law from those jurisdictions should be approached with a "*degree of caution*" due to the significant differences between the legislative schemes in each jurisdiction.

Conclusion

This case should act as a cautionary tale to parties when making submissions to an adjudicator under the Construction Contracts Act 2013. The judgment makes clear that the onus lies on the individual parties to put forward evidence as they consider necessary to substantiate their case. While the adjudicator has discretion to seek further information, they are under no obligation to do so. Finally, it will be for the party resisting enforcement of a decision to a demonstrate that there has been an obvious or blatant breach of fair procedures on the part of the adjudicator. Only where such evidence has been proved to its satisfaction will the Court be prepared to intervene.

For more information, contact a member of our Construction, Infrastructure & Utilities team.

Top 10 Tips for Tenderers in Public Procurement Processes

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Tendering for public contracts can be daunting, but avoiding common mistakes can significantly improve your chances of success. From understanding tender requirements to meeting deadlines, our Public Procurement team has compiled essential tips to help you navigate the process smoothly.

1. Understand the requirements and ask for clarifications

It is important to thoroughly review the tender documents as soon as they are issued. We often see tender documents where the requirements are unclear or ambiguous – the onus is on tenderers to ask for a clarification in these circumstances. This review should include a careful consideration of the terms of the contract to ensure tenderers understand them and can sign up to them.

Any clarifications or requests for amendments should be sought as early as possible as the contracting authority will usually not be able to make changes to the contract at a later stage in the process. Make sure you read all clarifications issued by the authority to make sure you understand and track them and adhere to the revised requirements. If necessary, ask a follow up question.

2. Ensure you meet the qualification criteria

We often advise contracting authorities regarding tenders that do not meet all of the qualification criteria. This could be down to a simple mistake, e.g. a document that was not uploaded, or a misunderstanding of the requirements.

As a general rule, the authority is not required to clarify mistakes or request missing documents and often has very little discretion in these circumstances. It may have no choice but to reject your tender as it otherwise risks a challenge from one of the other tenderers who has complied with all qualification criteria. To avoid this, we advise that another person reviews the completed tender documents before submission to ensure that nothing has been missed.

3. Submit a clearly structured tender response that addresses all of the points in the award criteria

Carefully review the tender documents. Provide a clear and concise response to each requirement. Ensure that your answers demonstrate the knowledge, experience and skills of your organisation.

Responses should be directly mapped to the requirements in the award criteria, using clear headings and highlighting how your response meets or exceeds the requirements. Make sure you understand the scoring methodology for each question to ensure you maximise your scores. Don't leave any room for confusion or ambiguity as this may result in a lower score.

4. Do not rely on the fact that the authority knows you from previous projects

Tenderers often fail to set out clearly how their organisation can provide what the authority wants, sometimes assuming that the authority already knows them and their offering. It is important to remember that the authority can only evaluate you against the information in your tender. The authority is not permitted to take into account any other information. Also, the evaluation team in a procurement process is often different to the contract managers with whom you may have a good relationship. It is therefore important that you include all relevant information in your tender response.

5. Be clear on the team and the roles of each member

We often see inconsistencies regarding team members and their roles and responsibilities. Make sure that the titles, qualifications and experience of team members precisely match the requirements in the tender documents. If permitted, include an organisational chart and clearly describe each team member's role, highlighting their qualifications, experience, and reporting structures.

6. Do not include hyperlinks in your tender response unless expressly requested in the tender documents

The issue with hyperlinks is that the documents are not under the contracting authority's control until they are downloaded from the hyperlink. This means that they could be altered after the tender deadline. This scenario was highlighted in a recent EU judgment where the court held that the contracting authority was entitled to reject a tender with a hyperlink, through which the authority could download samples which were required to be submitted by tenderers.

7. Adhere to word/page counts

Word and page counts are often included in tender documents, together with specifications on font and font size. It is vitally important to stick to the specific requirements in the tender document and to clarify any inconsistencies or missing information. For example, do charts, tables and CVs form part of the word/page limit? Is there a numbering protocol for appendices? Depending on the rules in the tender document, the authority will often stop reading once the word/page limit is reached. Therefore, if important information is included in the words or pages beyond the limit, they may not be evaluated and could lead to a lower score or even to disqualification.

8. Price

Calculation errors are among the most frequent mistakes we see – carefully go over your calculations before submission and adhere to the guidance notes on pricing, e.g. are zero rates permitted? Can additional lines be added to the document? Do not make any changes or include any assumptions in your pricing document unless expressly permitted by the authority, as this could disqualify your tender.

9. Do not miss the deadlines!

Ensure you have sufficient time for upload of documents. Late tenders will usually not be accepted unless it can be proven that the delay was not the tenderer's fault and that no changes were made to the tender document after the tender deadline.

10. Study the standstill letter carefully

The standstill letter must include certain information, including:

- The name of the successful tenderer
- The standstill period
- Your scores and those of the successful tenderer, as well as
- The characteristics and relative advantages of the successful tender

Our recent insight on standstill letters provides further information. The debrief should be sufficiently clear to allow you to understand why you have lost and how you could have improved your tender. If the reasoning in the standstill letter is too bland or is missing information, you can ask for additional debrief information. If the authority is covered by the Freedom of Information Act, you could make a FOI request to get further information. However, if you feel you were treated unfairly, do not delay in getting legal advice as there is very limited time in which you can challenge a tender process.

Conclusion

We guide tenderers through all stages of a public procurement process and advise them on strategy. We also advise on the strengths of a potential challenge and the avenues open to unsuccessful tenderers.

For more information on any public procurement issue, please contact a member of our Public Procurement team.

Assessing Built Environment Workers' Status for Tax Purposes

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Revenue's new guidelines on employment status for tax purposes based on the Karshan decision signal changes, which are relevant to the built environment sector. More contractors may now be classified as employees for tax purposes, impacting PAYE obligations. Learn how to navigate the five-step framework and mitigate risks. Read the full article for key insights and compliance strategies.

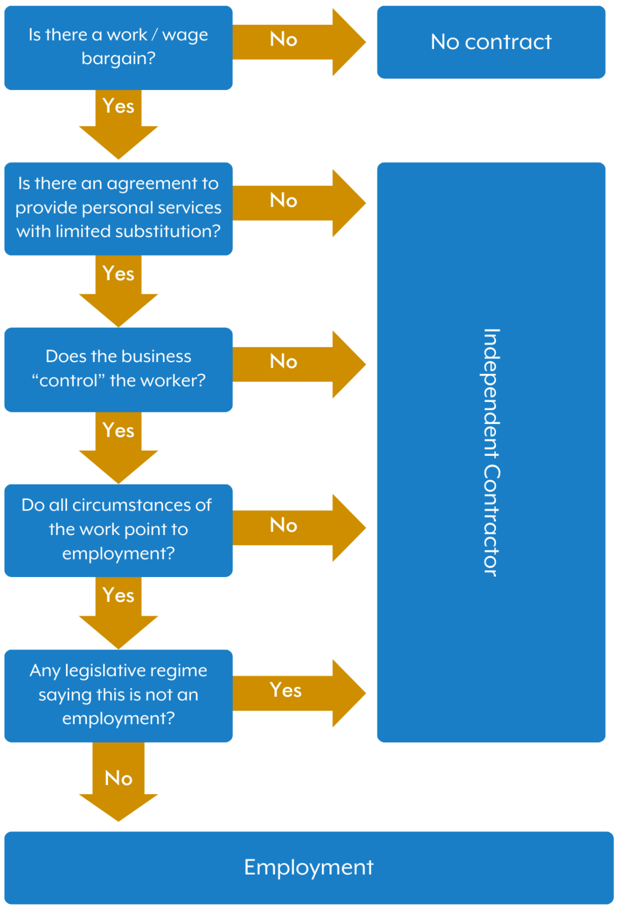
The Revenue Commissioners (Revenue) recently published guidelines on determining employment status for tax purposes (the Guidelines). The Guidelines will be of interest to businesses in the built environment sector which engage independent contractors.

It is clear from the Guidelines that Revenue expect that there will be an increase in the number of workers that will be determined to be employees rather than independent contractors for tax purposes. This is an important issue for businesses because, where a worker is an employee for tax purposes, the employer must apply the pay as you earn (PAYE) withholding system on payments and benefits provided to that worker.

Five-step framework

The Guidelines were issued in light of a landmark decision of the Irish Supreme Court in *The Revenue Commissioners v Karshan (Midlands) Ltd. t/a Domino's Pizza*. In that decision, it was held that delivery drivers of Domino's Pizza should be treated as employees and not independent contractors for tax purposes.

The Guidelines set out a five-step "decision-making framework". This framework is derived from the *Karshan* case to assist employers in identifying whether or not a worker is an employee.



Some important points for the built environment sector

Part-time and casual workers

Revenue note in their Guidelines that there has been a perception that when workers were engaged on a part-time or casual basis, including specifically for one off shifts, they were not employees as there was no continuous employment obligation. However, the arrangements with these workers should be analysed using the five-step framework in the same way as any other workers.

All of the circumstances of the work

Step 4 involves an examination of the terms of the contract interpreted in the light of all of the circumstances of the work to establish if the working arrangement is consistent with an employment or whether the individual is self-employed. The guidelines confirm that, while a detailed written agreement may carry significant weight, efforts to describe a relationship in a particular way which differs from the day-to-day reality may be challenged. It is also confirmed that including phrases such as "as a self-employed contractor you will be responsible for your own tax" are not sufficient to ensure that a worker will not be treated as an employee for tax purposes.

The Guidelines note that there are no "static characteristics" of an employment arrangement, but some specific examples relevant to the built environment sector are provided.

Scenarios where a worker is likely to be determined to be an employee for tax purposes, following the application of the framework, include:

- Construction workers engaged on a full-time, or near full-time, basis by a single entity or a group of connected entities and have no autonomy as to what work they do and when they work.
- An unskilled worker operating as, for example, a casual labourer paid an hourly rate, taking direction from the site foreman.
- A skilled worker, eg, electrician, plasterer, roofer, who works alone, ie, does not employ a team to work for him or her, uses material supplied by the business and is told what, where and when to do work.
- An individual fitting windows for one company or a group of connected entities, on a continuous basis, using equipment supplied by the business, and travelling in or driving a company vehicle.

Scenarios where a worker is properly treated as self-employed for tax purposes, following the application of the framework, include:

- An electrician who has his or her own firm with a team of workers, is engaged to wire a number of houses for a fixed fee, is free to send anyone he or she wishes to undertake the work and can profit if it is done more efficiently, ie, in less time.
- Any worker who provides their service through a corporate, ie, they are not engaged directly as an individual by the business (construction company), rather the business engages another company to provide a service, which is undertaken by the worker. In this case, the worker may be an employee of the service company.

Payments made to self-employed workers in the construction industry may be subject to Relevant Contracts Tax (RCT) which should, if applicable, be operated by the business paying the worker.

Personal/managed services companies

It is common in the construction sector for workers to be employed through personal/managed services companies. Helpfully, Revenue have confirmed that there is no change in the tax position for businesses who engage such companies to conduct work on their behalf. Revenue will generally not look behind corporate structures. However, businesses employing contractors through personal/managed services companies should be aware that it is important that the invoicing and payment arrangements are correctly administered by the company so that its operations are in line with the contractual arrangements.

Also, Irish PAYE must be applied to payments for services of a director of an Irish incorporated company even if these are provided through a company.

The personal/managed services company will have a PAYE withholding requirement for payments to its directors and employees and whether workers are employees for tax purposes should be determined in line with the tests outlined previously. A secondary liability to Irish PAYE may arise for the end-user businesses where an employee of a non-Irish company performs duties in Ireland. This means that the end-user business can be liable for the PAYE which should have been withheld by the personal/managed services company, so it is important that businesses are appropriately protected from this risk.

Agencies

It is also common in the built environment sector for workers to be employed through agencies. The Guidelines confirm that Revenue do not regard the taxation of workers employed through agencies any differently to the taxation of workers employed by any other means. For agency workers, the person who is contractually obliged to make the payment to an employee is the employer for the purpose of collecting income tax, USC and PRSI through the PAYE system.

Employment law implications

While the *Karshan* decision and Guidelines concern employment status for tax purposes, they may also be relevant in the context of determining employment status for employment law purposes. This is due to overlap in tests used by Revenue and bodies adjudicating on employment rights, such as the Workplace Relations Commission, Labour Court and civil courts, to determine employment status. Where an employee is misclassified as an independent contractor, this gives rise to significant liabilities under employment law, in addition to tax and social insurance liabilities.

Conclusion

Revenue indicate in the Guidelines that they expect businesses to review arrangements and apply the five-step framework to determine if a worker should be treated as an employee. Evidence should be retained of the analysis done to apply the framework when a worker is engaged and at regular intervals thereafter. This is especially important where a contractor's role may develop over time. Businesses in the built environment sector should take action to ensure that are prepared in advance of any Revenue compliance intervention as it is clear that this is an area of focus for Revenue.

For more information and expert advice on all relevant taxation matters impacting your business, contact a member of our Tax team.

National Cyber Security Bill 2024 General Scheme Published

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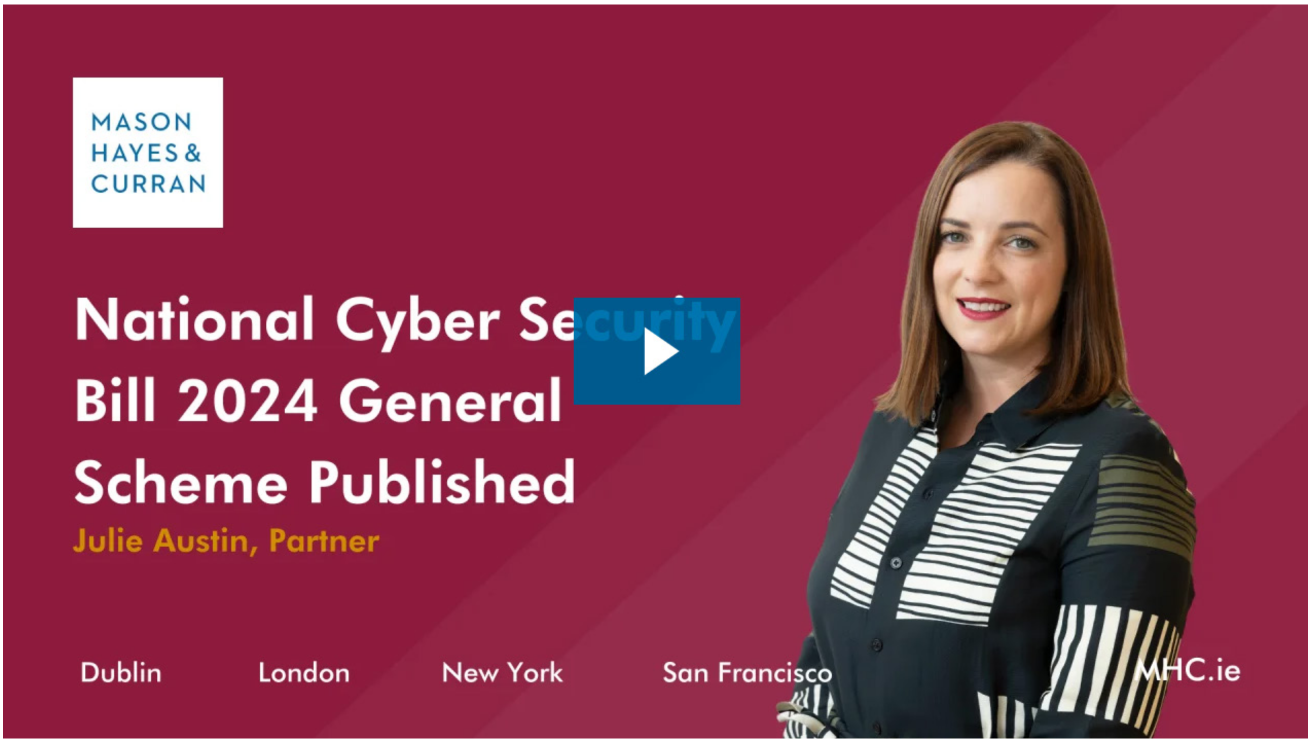

Ireland's new National Cyber Security Bill 2024 is set to enhance cybersecurity measures across critical sectors. The Bill, which will give effect to the EU's NIS2 Directive introduces stringent risk management, incident reporting, and enforcement measures. Stay ahead of regulatory changes and safeguard your operations by reading the full article from our Privacy & Data Security team.

The Irish Government published the long-awaited General Scheme for the National Cyber Security Bill 2024 on 30 August 2024. A general scheme in Irish law is an important early stage in the legislative process which broadly sets out what a full draft Bill is expected to look like.

The next step will be for the full draft Bill to be presented before the Irish legislature.

Once finalised and enacted, the Bill will:

- Transpose the Network and Information Security Directive EU 2022/2555 (NIS2) into Irish law
- Establish the general framework for Ireland's national cybersecurity strategy, and
- Establish Ireland's National Cyber Security Centre on a statutory basis and set out its mandate and role

NIS2 forms part of a package of measures to improve the resilience and incident response capabilities of public and private entities, competent authorities and the EU as a whole in the field of cybersecurity and critical infrastructure protection. Entities regulated under NIS2 are categorised as 'Essential' or 'Important' depending on factors such as size, industry sector and criticality. In basic terms, these are entities in sectors which are considered critical to the EU's security and the functioning of its economy and society, such as:

- Energy
- Transportation
- Banking
- Digital infrastructure such as data centre service providers and providers of electronic communications networks and services
- Digital providers such as social networks and online marketplaces
- Medical devices, and
- Wholesale food production and distribution

The General Scheme sets out an initial draft structure for how NIS2 will be transposed into Irish law. Key aspects of the General Scheme include:

1. Designation of national competent authorities

The National Cyber Security Centre (NCSC) will be designated as the competent authority for the management of large-scale cybersecurity incidents and crises in Ireland. The NCSC will also be designated as Ireland's Computer Security Incident Response Team (CSIRT) with a range of responsibilities including incident handling. The General Scheme also provides that the NCSC will act as lead competent authority. This means it will act as the central coordinator in Ireland and the central authority for engagement with the European Commission and other Member States.

The General Scheme also provides for the designation of the following sector-specific competent authorities which will oversee implementation and enforcement of the cybersecurity regime within their relevant sectors:

Competent Authority	Industry Sector
Commission for the Regulation of Utilities	– Energy – Drinking water – Waste water
Commission for Communications Regulation	– Digital infrastructure – ICT service management – Space – Digital providers
Central Bank of Ireland	– Banking – Financial market
Irish Aviation Authority	Transport - aviation
Commission for Rail Regulation	Transport - rail
The Minister for Transport	Transport - maritime
National Transport Authority	Transport - road
An Agency or Agencies under the remit of the Minister for Health	Health
NCSC	All other sectors set out in the Schedules to the Bill

2. Cybersecurity risk management measures

The General Scheme will transpose the risk management and reporting obligations under NIS2 into Irish law. All entities will be required to put in place appropriate and proportionate technical, operational and organisational measures to manage the risks posed to the security of network and information systems. Organisations will need to conduct risk assessments and implement measures based on an all-hazards approach to mitigate risk. This might include examining supply chain security, cyber hygiene practices, human resources security, etc.

The European Commission has also published a Draft Implementing Regulation (DIR) elaborating on the security measures that certain Digital Infrastructure and Digital Provider entities will be expected to implement.

The management board of Essential and Important entities will be required to:

- Approve, oversee the implementation of and monitor the application of the risk management measures, and
- Follow cyber security risk-management training and encourage their employees to take relevant cyber security training on a regular basis.

3. Incident reporting

All entities will have an obligation to report certain cyber incidents to the CSIRT. The timelines for reporting are extremely tight, with an early warning to be made within 24 hours of becoming aware of the breach. Notifications to customers may also be required. The DIR provides further clarity around the proposed reporting thresholds for certain Digital Infrastructure and Digital Provider entities.

4. Enforcement powers and personal liability for company officers

The relevant competent authority in each sector will, as noted, be responsible for supervision and enforcement. The General Scheme provides for a broad range of sometimes novel supervision and enforcement powers, including the appointment of independent adjudicators.

Notably, the General Scheme provides that senior management may be held personally liable for an organisation's non-compliance with its cybersecurity risk-management obligations, including incident reporting. Following a finding of non-compliance, organisations will first be issued with a Compliance Notice setting out the suspected breach and directing the organisation to remedy its non-compliance. Where an organisation subsequently fails to comply with a Compliance Notice, it commits an offence and is liable to fines and penalties. The relevant competent authority may also apply to the High Court to restrict senior management from their positions. If the organisation operates under a license or permit issued by the competent authority, the competent authority may also temporarily suspend the licence until compliance is achieved.

In line with NIS2, the maximum fine which can be issued for infringements under the General Scheme is:

- For essential entities, €10 million or at least 2% of an organisation's worldwide group turnover in the previous financial year, whichever is greater
- For important entities, €7 million or at least 1.4% of an organisation's worldwide group turnover in the previous financial year, whichever is greater

5. The National Cyber Security Centre

The NCSC is already responsible for advising and informing government IT and critical national infrastructure providers of current threats and vulnerabilities associated with network information security. As noted, the General Scheme provides the NCSC with a statutory footing, clarifying its role and mandate. The General Scheme also intends to give the NCSC specific powers to engage in a range of scanning activities to identify systems vulnerable to specific exploits.

Top Tips for Businesses

With the deadline for transposition fast approaching, here are our top three tips for businesses:

- **First**, determine if your business is caught by NIS2 and how. NIS2 applies to a number of new sectors that were not originally in scope under NIS1 including ICT service management (B2B), public administration, waste management, medical devices, pharma and wholesale food businesses. The fact that your business was not caught by NIS1 does not mean it will not be caught by NIS2.
- **Second**, consider which jurisdiction your business will be subject to. The general rule is that, if an entity provides services or is established in more than one Member State, it will fall under the separate and concurrent jurisdiction of each of those Member States. In that case, businesses will need to understand how NIS2 was implemented in those jurisdictions. The rules on jurisdiction will however differ for public administration entities, Digital Infrastructure and Digital Providers , some of which will only be regulated in their Member State of 'main establishment' in the EU.
- **Third**, start preparing your compliance plans. The obligations under NIS2 fall into three buckets, (i) governance, (ii) cybersecurity measures, and (iii) incident reporting. Most compliance plans that we are developing with clients will include developing training for management bodies, conducting cyber security risk assessments, updating incident reporting procedures and conducting supply chain audits. We are also assisting clients in coordinating their approach to compliance across NIS2 and similar existing and forthcoming EU laws such as GDPR, the ePrivacy Directive and DORA.

Conclusion

The General Scheme has not yet faced any pre-legislative scrutiny by the Government. It will be subject to further scrutiny as part of the legislative process once the text of the Bill is finalised. However, the deadline for EU Member States to transpose the NIS2 into national law is **17 October 2024**.

Given the upcoming deadline and the fact that the European Commission has indicated that cybersecurity is one of its top priorities, it is anticipated that the legislative process will be streamlined with limited amendments made to the proposed General Scheme before the text of the Bill is finalised and enacted. Organisations should identify whether or not they are subject to the obligations set out in the General Scheme, so they are prepared to comply with this legislation when it enters into force.

For more information and expert advice, contact a member of our Privacy & Data Security team.

Built Environment

The growth of our cities has resulted in the Government and other stakeholders adopting more innovative approaches to building, urban development and infrastructure projects.

A more holistic view is being taken on how all the elements of the built environment work together from planning and construction to real estate and amenities. Our built environment team is uniquely positioned to advise across the full range of legal services required.

In tailoring our advice for this rapidly evolving sector, we apply all areas of law that interact with the whole range of human activities affecting the structure, management and use of the built environment. We work together with our clients to provide a comprehensive suite of services to individuals and companies ranging from shopping centre development and roads to major urban regeneration projects.

Contact our Built Environment team

About Us

We are a business law firm with 120 partners and offices in Dublin, London, New York and San Francisco.

Our legal services are grounded in deep expertise and informed by practical experience. We tailor our advice to our clients' business and strategic objectives, giving them clear recommendations. This allows clients to make good, informed decisions and to anticipate and successfully navigate even the most complex matters.

Our working style is versatile and collaborative, creating a shared perspective with clients so that legal solutions are developed together. Our service is award-winning and innovative. This approach is how we make a valuable and practical contribution to each client's objectives.

What Others Say

Our Built Environment Team

"Overall, a highly professional, outstanding team."

Legal 500, 2024

Our Built Environment Team

"It is a highly proactive and customer-focused team."

Chambers & Partners, 2024