

EY Law Ireland

Shaping the future of
legal professional services

2025



EY Law Ireland

Law firm member of the EY global network



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Market disruptors

Our team understands

EY Law Ireland is a stand-alone regulated law firm at the heart of EY that offers our clients a full array of legal services.

Our unique, end-to-end legal services offering helps clients navigate a rapidly evolving legal and regulatory landscape in Ireland and across 92 jurisdictions, with access to 3,400 EY Law legal professionals. Our team understands the critical interplay between law, finance and tax. By partnering with other EY experts across the EY network, we offer a multidisciplinary one-stop shop integrated approach. This helps clients navigate complex commercial and legal issues quickly, efficiently and without gaps.

EY Law disrupts conventional siloed professional services and offers sophisticated clients a compelling alternative. We attract ambitious talent who partner with our growing client base to deliver long-term sustainable value. We invest heavily in our people and in technology as we shape the future of the provision of professional services, and together with our clients build a better working world. Our team has been recognised by The Legal 500 and Chambers & Partners in the following areas:

- ▶ Commercial, Corporate and M&A
- ▶ Data Privacy/Data Protection
- ▶ Information Technology
- ▶ Intellectual Property
- ▶ Private Client Law
- ▶ Employment
- ▶ Capital Markets



Why EY Law Ireland

One team approach

EY Law Ireland teams work seamlessly across disciplines, industry sectors and borders to offer our clients tailored and integrated legal solutions. While other law firms may boast a full services legal offering, no other Irish law firm has a professional services offering that matches EY Law's offering across geographies, sectors and disciplines.

Committed locally, connected globally

EY Law Ireland offers our clients tailored legal advice that addresses the complex legal and regulatory environment in Ireland, enhanced by our direct connection and access to a global network of 3,400 legal professionals across 90+ jurisdictions who bring local law insights across the globe. Our team deliver seamless integrated legal services with other EY experts across tax, finance, corporate finance, strategy, assurance and consulting.

Bespoke services, tailored to your needs

Every situation is different, and no two clients are the same - our EY Law Ireland team tailor our legal services to your needs and strategy. Our objective and role is to enable our clients to make better informed commercial decisions, quickly and confidently with the right level of assurance.

Cutting edge technology and innovation

We bring our clients the benefit of years of global investment in cutting edge technology and innovative managed processes. We offer bespoke EY Law-curated technology tools that enable our clients to better and more efficiently navigate the increasingly complex legal and regulatory environment they operate in, from transaction management and delivery to contract management, thereby minimising risk, ensuring compliance and creating efficiencies that allow our clients to focus on their businesses.



Corporate, Mergers and Acquisitions and Structuring

Our team of Corporate M&A and Structuring experts combine deep transactional and capital markets experience with the support and resources of a corporate and structuring transactions team to help deliver successful outcomes and sustainable value for all stakeholders. We have extensive experience in advising leading Irish and international public, private and semi-state companies, private equity sponsors and other stakeholders across a range of sectors, in:

M&A and Investments

- ▶ Mergers and Acquisitions - domestic and cross-border, including legal due diligence, deal negotiation and execution
- ▶ Private equity and venture capital investment
- ▶ Joint ventures and shareholders' agreements
- ▶ Guiding our clients from deal 'design' stage, through negotiation to implementation and integration

Structuring

- ▶ Analysing corporate group structures
- ▶ Streamlining or rationalising groups to facilitate pre-sale planning and optimise tax and other efficiencies
- ▶ Post-deal integration
- ▶ Providing strategic advice and corporate governance support to boards

Corporate Advisory

- ▶ Company Law
- ▶ Commercial Law
- ▶ Shareholders' controversy, corporate governance
- ▶ Insolvency and restructuring
- ▶ EU competition law and merger control



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Technology and Commercial

Ireland is a strategic gateway to the EU and the rest of the world. Providing goods and/or services from or into the EU requires knowledge of an ever-changing regulatory landscape. Rules relating to online content and sales, data protection, ePrivacy, cybersecurity and the supply and use of emerging technologies, such as Artificial Intelligence, are just some of the regulatory considerations organisations operating in the EU or those considering it must navigate.

Our technology and commercial team work closely with local and international clients to build their compliance posture in parallel with their business strategies through pragmatic and client-focused solutions.

Our team of dedicated technology, contract, IP, privacy, data and data security lawyers have a wealth of experience working with domestic and international clients across sectors delivering solution-focussed advice.

Outsourcing and commercial contracts

- ▶ ICT contracts, software licensing and services, SaaS, software partner arrangements, reseller arrangements, managed services, licensing
- ▶ Outsourcing arrangements
- ▶ Distribution arrangements and franchising
- ▶ Agency and commercial agency arrangements
- ▶ Commercial joint ventures
- ▶ Manufacturing and service arrangements
- ▶ Sale and supply
- ▶ Sponsorship and branding deals

Cybersecurity and operational resilience

- ▶ Advising across NIS2, DORA and Critical Entity Resilience
- ▶ Compliance programs and policies
- ▶ ICT supply chains and contract remediation



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Data Protection and Privacy

- ▶ Compliance programs and policies
- ▶ Adtech, direct marketing, behavioural advertising
- ▶ Data and Health Research Regulation
- ▶ Anonymisation and pseudonymisation
- ▶ Mitigation and management of data breach and cyber incidents
- ▶ Data sharing and international data transfers
- ▶ Data subject rights (e.g., DSAR)
- ▶ Emerging tech issues, and product/process reviews
- ▶ Supervisory authority interactions

Intellectual Property

- ▶ IP Strategy
- ▶ Global IP ownership, licensing and distribution structures
- ▶ Creation and protection of copyright works
- ▶ R&D and collaborations
- ▶ Databases
- ▶ Organisational structures, policies and training for the protection of trade secrets

Artificial Intelligence

- ▶ Regulatory assessments and compliance
- ▶ Interplay with IP, data privacy, cybersecurity and contract law

Digital Services

- ▶ Content regulation, Digital Services Act
- ▶ Platform compliance audits and interactions with regulators
- ▶ Platform to Business Regulation, digital commerce; distance sales; marketplaces; direct to consumer (DTC), merchant of record
- ▶ Consumer rules, complaints and enforcement
- ▶ Advertising and marketing campaigns



Employment

Multinational companies must constantly transform their business operations to compete on the world scene and meet their business objectives. Workforce issues are a significant challenge in these multinational transformations as each country has different labour and employment laws.

Advising on complex employment law projects across geographies, we help clients throughout the entire evolution of their business, helping them to manage the people-related legal aspects of restructuring, mergers, takeovers and all types of business transformation.

People Advisory

- ▶ Advising on investigations/disciplinary processes
- ▶ Discrimination/equality queries
- ▶ Whistleblower investigations
- ▶ Litigation arising from employment (Workplace Relations Commission, Labour Court)

Transactions

- ▶ Employment due diligence for asset and share deals
- ▶ Managing consultation requirements
- ▶ Advising on industrial relations engagement issues
- ▶ Post-deal workforce integration

Workforce Transformation

- ▶ Collective redundancies
- ▶ Advising on communication strategy
- ▶ Supporting with selection process, managing appeals and subsequent litigation
- ▶ Post re-organisation integration and managing people issues



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Corporate Governance and Compliance

As multinational companies expand, their corporate structures grow larger and more complex, making it challenging to ascertain that all of their legal entities comply with local company laws. Growing regulatory demand for corporate structure transparency requires companies to have a firm grip on status and development of group structures.

Our global Entity Compliance and Governance (ECG) practice, which is part of EY Legal Managed Services, offers a tailored approach to address the ongoing challenges of entity compliance and governance.

Our managed services are technology-enabled and structured to drive efficiency, risk reduction and cost transparency to your entity compliance and governance program.

Governance and Compliance

- ▶ Incorporations and dissolutions of corporate entities and registrations and de-registrations of branches
- ▶ Annual compliance support
- ▶ Board and Officer changes
- ▶ Company name or registered office changes
- ▶ Arranging approval of powers of attorney or other delegated authorities
- ▶ Updating company constitutions
- ▶ Assisting with changes to share capital
- ▶ Internal capital contributions/share issuances/declaring dividends
- ▶ Providing director duty training to boards of Irish companies
- ▶ Provide Board and Committees support in relation to their meetings



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Real Estate

At EY Law, we are passionate about the real estate sector. Our real estate team has many years of in-depth expertise and experience acting on some of the largest real estate projects both in Ireland and abroad. Our focus in EY Law is on delivering robust, commercial and solution-driven advice to clients.

We want to ensure that clients' interests are protected ensuring their future intentions in respect of their property portfolio are met whilst also balancing the need to deliver on project completions and deadlines.

Our ability to partner with real estate sector colleagues across EY is a distinguishing benefit to our EY Law real estate team, allowing us to provide holistic advice under one roof which is both cost and time effective for clients.

Combining EY Law's expertise in real estate law with the exceptional competency of relevant EY departments such as restructuring, tax, economic advisory, sustainability and sustainable finance and debt advisory provides clients with comprehensive, integrated and considered counsel.



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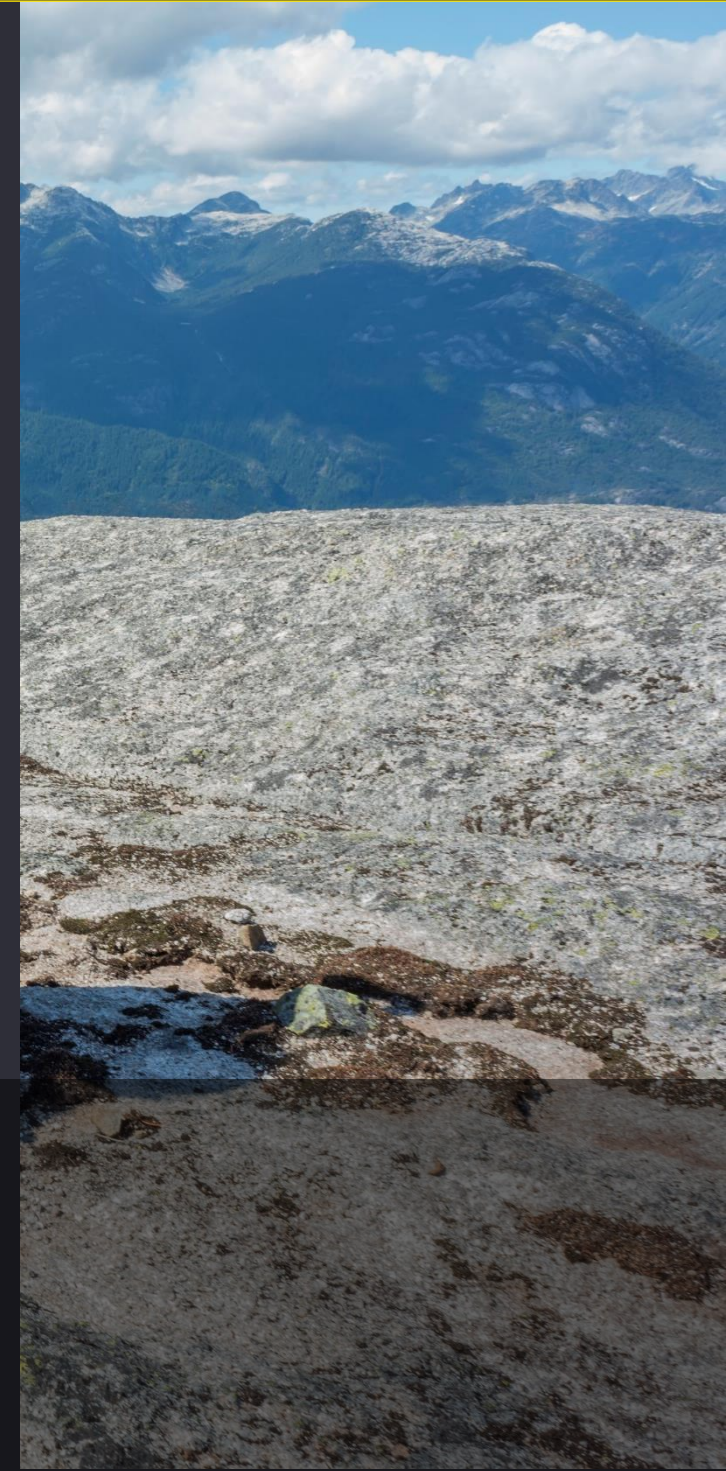
Acquisitions and Disposals

- ▶ Real estate title review and full due diligence for share and asset deals including advice in respect of warranties and indemnities in share purchase agreements
- ▶ Acquisitions and sales - acting for purchaser and vendor in respect of properties such as office blocks, wind farms, renewal projects, shopping centres, development sites, social housing, private residential schemes, nursing homes, hospitals, multi-use developments, standalone retail units, hotels and leisure facilities and private residential schemes
- ▶ Certification to financial institutions in respect of procuring finance for the purpose of acquiring or financing of properties

- ▶ Commercial Leasing:
 - ▶ Office/Retail/Industrial/Logistics: Acting for both landlord and occupier
 - ▶ Our advice extends to advising on agreements for lease, occupational leases, side letters, deeds of variation, assignments, underleases, surrenders and/or supplemental leases.
- ▶ Development:
 - ▶ Acting for developers and property owners in setting up and implementing commercial developments and schemes, residential, mixed-use, retail, office, industrial, logistics and hospitality
 - ▶ All real estate aspects of large-scale infrastructure and other capital investment projects

Advisory

- Advising on all aspects of clients' real estate projects, from inception to completion including:
- ▶ Technical property law, title review and reporting on covenants and/or owner/occupier obligations, first registration applications, Tailte Éireann applications including possession title applications, impositions of rights of way, easements, wayleaves and advising on existence or imposition of other burdens
 - ▶ Management Structures, service charge regimes and rent reviews





Private Client

Our Private Client law team take a proactive approach in assisting Irish and international individuals, families and family businesses in relation to all aspects of wealth planning, wills, trusts and succession planning. In collaboration with our EY Private Client tax team, we can ensure that all planning is structured in a tax efficient manner having regard to the overall objectives of each individual client and their family.

At EY Law Ireland, we understand the deeply personal nature of these matters and our experienced and professional team work closely with our clients to develop a bespoke plan which will provide practical, tailored solutions to our clients' estate and succession planning needs. Ultimately, our goal is to give our clients peace of mind regarding their future planning.

In addition, our Private Client law team advises charitable bodies on all aspects of their establishment, structuring, governance and administration and advises individuals and corporates in relation to charitable giving.

Private Client

- ▶ Wills
- ▶ Estate and succession planning
- ▶ Establishment and administration of trusts
- ▶ Probate and administration of estates
- ▶ Capacity issues - to include advising on Enduring Powers of Attorney
- ▶ Contentious trust and estate matters
- ▶ Charity law, the establishment & administration of charities and charitable giving



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Tax Strategy and Disputes

Our Tax Strategy and Disputes team have extensive experience and a comprehensive understanding of the decision-making process and the importance of structuring opinions and submissions to provide decision makers with the detail they require to rule in favour of taxpayers.

Our team provide clients with tax opinions on transactions, as well as advice on developing the optimum strategy to resolve Revenue-related queries.

The team is led by Conor Kennedy, who previously held the role of Tax Appeals Commissioner, as appointed by the Minister for Finance, to resolve the legacy, tax avoidance and high valued appeals.

His unique experience has provided him with a comprehensive understanding of the decision-making process and the importance of structuring opinions and submissions to provide decision-makers with the detail they require to rule in favour of taxpayers.

Tax Strategy and Disputes

- ▶ Objective insights into the full range of tax issues
- ▶ Advising on all categories of disputes with the Revenue Commissioners
- ▶ Preparation of submissions and representation at the Tax Appeals Commission and the Courts
- ▶ Providing tax and legal opinions



Conor Kennedy

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What our clients say about us

A great team that work in a collaborative way and work very much with the business to get the best commercial solution for the client. They have excellent knowledge of their industry and provide pragmatic commercial advice particularly in area of corporate governance and shareholder matters.

Legal 500 (referencing Adam Synnott)

Aidan [Lawlor] has a really good knowledge of the market and its participants. He is a measured and extremely strong individual who knows his way around everything.

Chambers & Partners

Conor [O'Dwyer] has a good ability to provide advice without being overly legal - clear, concise advice that recognises the client's position.

Chambers & Partners

Peter Bolger is very calm and credible at the table when working across from other parties.

Chambers & Partners

At Everlake we have worked with Andrea McNamara for many years now and our clients are all complimentary of both her professionalism and expertise in trust and estate planning. If you are looking for expert, professional advice on estate planning matters we would recommend Andrea without hesitation.

Marc Westlake, Managing Director, Everlake

Deirdre Malone always provides thorough guidance from a legal perspective and explains it clearly. She goes above and beyond what is expected and is a great support to our business.

Chambers & Partners

Conor Kennedy went above and beyond the call of duty in his service to us, and his advice transpired to be invaluable. Conor's legal brain, tax knowledge, experience and personal commitment to his clients are all of a very high level.

Shane Hayes, Partner, Hayes & Hayes Chartered Accountants

EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

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P_025609.pptx. Produced by Creative (Ireland). 05/2024. ED none.

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