



THE REPORT

CITY OF WESTMINSTER AND HOLBORN LAW SOCIETY NEWS

NO. 25 JANUARY/FEBRUARY 2004

PRESIDENT'S COLUMN



2004 seems likely to be an exciting year for lawyers. For good or ill, the proposed rules allowing introduction and referral fees, and fee-sharing (in strictly limited circumstances) will be submitted to the Master of the Rolls for his approval. Sir (since the New Year Honours list) David Clementi will publish his consultation paper on the options for future regulation of the legal profession. The draft new rules governing our professional conduct will be finalised and the Law Society will consult upon them. The Money Laundering Regulations will bite and we will become more familiar still with the Proceeds of Crime Act. The Council of the Law Society will be invited to agree radical changes to the training required in order to qualify as a solicitor. Meanwhile legislation is anticipated to abolish the post of Lord Chancellor, establish a Judicial Appointments Commission and replace the Law Lords with a Supreme Court. Seldom can it have been as important for us to join together as a local law society, to discuss the changes, respond to consultations, and help each other to understand what the changes mean for our clients and our practices.

Notwithstanding the developments outlined above, and others no doubt as momentous omitted or yet to be announced (as to which I have no inside information), undoubtedly for CWHS the most important professional event of the year will be our annual dinner, on 26 February. Held this year in the magnificent splendour of Middle Temple Hall, the combination of a reception, good food, wine, sparkling conversation (supplied by you and your guests) and witty speeches (we hope, no warranty express or implied and President's excepted) promises a most memorable evening. Do please bring colleagues, spouses, partners, friends and professional guests. A booking form is printed later in this edition.

Finally, a plug for our pro bono event on 2 February. One hour of free CPD, and a reception to follow, but most of all the opportunity to learn about ways to contribute our legal skills for the benefit of those who might otherwise be unjustly treated by the legal system. It would be in the tradition of both of the societies which merged to form CWHS for us to respond to this event *en masse*. I look forward to seeing as many as possible of our members both at the pro bono event, and at our annual dinner.

Edward Solomons

THE DIARY 2004

February

- 2 Pro Bono lecture
- 11 Lecture: Costs
- 18 Committee meeting
- 25 TYSG Quiz Night
- 26 ANNUAL DINNER

March

- 11 Lecture: Enforcement in the 21st Century
- 31 Committee meeting followed by dinner

April

- 22 Lecture: Money Laundering
- 28 Committee meeting

May

- 13 Lecture: The Finance Bill 2004
- 26 Committee meeting followed by dinner

June

- 16 LEGAL CHARITIES GARDEN PARTY

Any member who would like to attend the dinners after Committee meetings would be very welcome. Please contact the Administrator not later than the Friday beforehand.

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Published by
The City of Westminster and
Holborn Law Society

Printed by
Hunts Printing
12A Stationfields Industrial
Estate, Kidlington
Oxford OX5 1JD
Telephone 01865 853633
print@hunts.co.uk
www.hunts.co.uk

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The deadline for all copy for the March edition of THE REPORT, is **Friday, 20 February 2004**

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Contributions to be sent by email or on disk

THE LAW OF PROTEST AND DEMONSTRATION



The year 2003 started ominously. Just prior to Christmas, international insurance brokers Marsh resigned their account with Huntingdon Life Sciences (HLS), the animal testing laboratory. The cost of Marsh's security bill for protecting their directors against the activities of animal rights activists exceeded £100,000 per week. As a result the government now underwrites the insurance of HLS, having previously also undertaken its banking activities because no commercial banker will act for them. In a capitalist society there is no automatic right to banking or insurance facilities, even for law-abiding companies.

By 28 February 2003 Deloitte Touche had resigned as HLS auditors. The campaign against them lasted for ten days and was coordinated by a group called Stop Huntingdon Animal Cruelty (SHAC), whose officers went on record with the media claiming responsibility for a campaign which involved hoax bombs, hurling paving slabs through plate glass windows, office occupations and electronic civil disobedience through jamming telephones, faxes, and e-mail systems. SHAC's behaviour was apparently justified by the higher ethical considerations of animal rights. Articles 10 and 11 of the Human Rights Act 1998 were employed to bolster their legal case. The result was that the government now has to provide accountancy services to HLS. Deloitte Touche failed to obtain civil remedies from the courts. The police failed to prosecute the officers of SHAC for conspiracy to commit a public nuisance.

Matters have continued to deteriorate. Protest camps targeted at individual directors of companies came into vogue. The purpose of these camps was to hound directors and their families out of their local communities. Defamatory statements were made. Directors were maliciously accused of paedophilia. One director, who

works for a pharmaceutical company, was banned from his local pub and refused access to the dry cleaner's in his village, all because he was 'an animal abuser.'

Close to home, and at the bottom of Chancery Lane, an eminent professor who works for a pharmaceutical company was assaulted in broad daylight by three activists whilst he was walking to work. At his home, in Kent, many of the windows of his property were smashed. He was subjected to hoax bombs.

By the end of September 2003 the industrial cleaners Sunlight had resigned their account with HLS, the final straw being a lock-on blockade of their property in Norwich which prevented their vehicles from entering or leaving their depot.

At the same time a District Judge had acquitted GM crop activists of destroying a 'GM trial crop' in Devon because the actions of the protestors were 'reasonable' and the court respected the well researched views of the protestors (at least the Divisional Court directed the District Judge to convict, which represents some form of progress).

By the beginning of September a showcase trial at Winchester Crown Court had collapsed, despite the fact that the Defendants had been intimidating individual employees and their families in their homes.

One of the difficulties is that balaclava-clad activists leave unconventional calling cards (fireworks let off in the early hours, rape alarms set off in gardens or in guttering, spray painting of property and paint stripper on cars) and cannot therefore be easily traced. Even when they are caught, the police are reluctant to provide details of their names and addresses because this might offend their 'human rights' (apparently their right to privacy under Article 8) or be in breach of the Data Protection Act 1998. This despite the fact that the Act does not apply to disclosure sought in connection with obtaining legal advice or commencing civil proceedings. Thus the rights of activists committing a

quasi-criminal campaign against law abiding citizens apparently exceed the rights of the latter who are trying to protect themselves against a campaign which in some cases directly undermines the security and well being of their families.

Police disclosure under the Data Protection Act has not yet been resolved.

It is possible however that the Soham murder trial may help to resolve this. Certainly disclosure under the Act needs urgent attention.

Thus those faced with these campaigns are not able easily to identify the perpetrators. The coordinating organisations operate from unregistered mobile telephones, covert e-mail addresses and PO Boxes. At best they can be described as anarchists. The law calls them unincorporated associations. Either way they lack legal personality.

It was in the context of this complex situation that last year my client obtained civil injunctions to try and protect HLS, seven Japanese companies who allegedly have a contractual relationship with HLS and finally Bayer, the German pharmaceutical and GM crop multinational (Injunction granted 30 December 2003).

Because it is a criminal offence to breach injunctions under the Protection From Harassment Act 1997 (PFHA 1997) it was necessary to frame the causes of action under that Act in the hope that the police will arrest activists for breaching injunctions 'without reasonable excuse.' Because companies do not have feelings and cannot feel distress they do not have causes of actions in harassment. Thus it was necessary for each company to appoint a director to formally act for its employees under CPR 19.6.

The terms of the injunctions have become increasingly complex but broadly create exclusion zones around company premises and employees' homes and seek to regulate the manner in which the activists can legally communicate with the company

and its employees. Campaigns of electronic civil disobedience constitute a breach. Web site publication of the home addresses of individual employees and their families becomes unlawful. Inciting protestors and activists to commit unlawful acts against the companies' employees is prohibited. Protest camps are banned.

The exclusion zones can be breached once a week on stringent terms, which require the protestors to contact the police beforehand and prohibit the use of loud hailer, drums, whistles or musical

instruments. In the case of HLS numbers are limited to 20 protestors and in the case of other companies to 12. Copies of the injunctions can be viewed on www.legalinjunction.com.

The HLS injunction, obtained in April 2003, has already saved Cambridgeshire police alone around £100,000 a month in policing costs.

Vigilant monitoring of protesting activities has led to a marked reduction of harassment against the companies who

have obtained injunctions. This bodes well for 2004 which will be a year of great challenges in this area of law.

Timothy Lawson-Cruttenden specialises in the laws of harassment and public order.

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ADDENDUM

Since this article was written on New Year's Eve, a considerable amount has happened:

(a) ADT, the security firm, have resigned their account with HLS; the last straw was apparently the publication, on 2 January, of the land line and mobile telephone numbers of most of their senior directors and managers. The company resigned on 5 January.

(b) Yamanouchi Pharma, one of the Japanese companies, report that over the Christmas period 19 different employees' cars have been

vandalised by protestors at a cost in the region of £58,000.

(c) While the police know the names and addresses of the principal protestors behind this vicious campaign of harassment and intimidation, they are still not able to release, even to the company's solicitors, their names and addresses. Article 8 of the Human Rights Act is being invoked by the police with tedious repetition. No privacy for the victims.

(d) Constant promises that the police would set up a National Forum to co-ordinate a national response to "direct activism" from

Animal Rights, GM Protestors or any others, remain unfulfilled because of lack of financial resources. Thus industry faces a bill of many millions of pounds and inward investment in the pharmaceutical and other industries is placed at risk. Approaches directed at the CBI for any form of assistance have been met with apathy, complacency and indifference.

Thus the actions of a few activists continue to jeopardise the livelihoods of thousands of law-abiding citizens and place at risk our pharmaceutical industry, which is the biggest industry after tourism.

The London Trainee Solicitors' Group and London Young Solicitors' Group with the City of Westminster and Holborn Trainee and Young Solicitors Group

in association with

totallylegal and **Michael Page**
LEGAL

present:

2004 Legal Sector Quiz Challenge in aid of

Shelter

**Wednesday 25th February at The Hogshead - Elan House,
5-11 Fetter Lane, London EC4 (near Fleet St. end)**

6.30pm for 7pm PROMPT

Entry Fee: £10 per person (teams of up to 8)

To register, please email londonysg@kingstonsmith.co.uk
or ring Linda Warminger on 01727 896081 quoting "Shelter Quiz"

Shelter is a registered charity number 263710

COUNCIL MEMBER'S REPORT – DECEMBER



By now you will all have read the Gazette and, contrary to all you ever thought, buying clients is professional and ethical and officially approved of by the model regulator in

Chancery Lane! All we can hope for is that clients will refuse to be commoditised. The new rule will require the referrer to inform the clients that they are being sold on to the solicitor and the solicitor is required to check that that information was in fact provided to the clients. Clients who come over all pale when informed that the referrer is taking a 10% kick back on the fees paid would do well to refuse to pay.

Fee sharing for the introduction of goods and services will also become a part of the new regulatory landscape. Whatever next? Chinese walls and informed consent to act in the face of a conflict, I suspect. The battle rages on.

On the positive side the members of the Law Society Council managed to entertain themselves (but probably no one else) by discussing their register of members' interests. Or, to be more precise, how we should deal with freemasonry. We were unconvinced that we should single out one organisation in this way (apparently there are all sorts of other groupings which we should be nervous about) so we asked for a re-think on that issue.

The two big issues on the Council agenda were governance changes (although this

was a very brief report) and the Clementi Review. It has become widely appreciated that the reforms of 3 years ago – many of which I objected to at the time – have not worked. There is yet another review of governance which means, I think, that there has only been one year out of the 6 years I have been Westminster's Council member when governance has not been 'under review'.

Trying to find out what the Governance Review Group are up to has been like getting blood out of a stone. They have dodged the present rules on publishing their Minutes for some obscure reason, although they may yet see the error of their ways. The real test is whether the elected solicitor members of the Group (two out of seven) can represent the interests of the profession adequately. The snippets of information which have emerged are that they favour much, much more lay involvement and a smaller Council. As we have only just finished increasing the size of Council, trying to persuade some people to give up their seats could prove interesting. Ultimately their views have to be accepted by the Council so they are likely to need a cunning plan ...

The Council has become a shambles. The attendance is appalling, the level of participation outside Council meetings has fallen away (places on Committee and Boards are elected unopposed or remain empty for want of takers) and the quality of contributions is disappointing. It is becoming an uncomfortable club for the bored, semi-retired and politically frustrated. The management of Council business is poor. The information supply

to Council members is inadequate. The gap which has opened up between the elected members and the senior staff and officeholders is bound to lead to further serious failures of governance. And the profession keeps on paying.

So on to the Clementi review. In secret we debate secret papers on the Clementi review and later the President wrote a letter, yet to be published in the Gazette, setting out the Society's opening bid in the regulation review. As only 55 of the 105 Council members were at that part of the meeting (and it was only 2 p.m. - post lunch powernaps, perhaps?) maybe the letter represents the views of the absent members? It did not appear to reflect the thrust of the debate. Consistent with the Chief Executive's oft-repeated desire to get ahead of the game, the President has decided that 'leadership' is called for. Is that shorthand for saying what you want to say to David Clementi and hoping it all comes good? 'Emerging thinking' on several issues has been conveyed to David Clementi when we may junk it when we have properly thought through the consequences. 'Emerging thinking' at Chancery Lane can be someone mentioning it in an informal discussion the day before. I cannot imagine that Council members will continue to see much point in turning up if their contributions in debate are not valued. Perhaps that's the cunning plan ...

Sue Nelson

NEW MEMBERS

ASSOCIATE MEMBERSHIP: Outside the area
Osmond & Osmond: A M Brett, W J G Osmond

ASSOCIATE MEMBERSHIP: Trainees:

Bircham Dyson Bell: Ms Loraine Adams, M J Booth, Miss Lucy Hamilton-James, A J Hurley, Miss Amy Langford A G Nelson

Gordon Dadds: Miss Sarah Birchley, Miss C P Robinson

EDITOR'S NOTE

Members are invited to submit articles on legal topics, events of legal interest or items which members might want to see, for possible publication in THE REPORT.

DON'T GET CAUGHT IN THE MONEY LAUNDERING TRAP

As criminals become ever more devious in hiding dirty money in the financial system and the regulations to beat the money launderers become increasingly onerous, solicitors are now in the front line for identifying and reporting suspicious transactions.

The Terrorism Act 2000, the Proceeds of Crime Act 2002 and the implementation of the new Money Laundering Regulations in March 2004 place further responsibilities and duties on the legal profession. Law firms must take steps urgently to ensure that their risk management procedures are sufficiently robust to identify suspicious transactions. This places a heavy administrative burden on the legal profession and requires a change in the relationship with a client from one of confidentiality to one of potential suspicion, but the Government and the EU are in no doubt that this extra burden is justified; indeed, the EU amending directive on Money Laundering states that "solicitors are at great risk of being misused for money laundering purposes".

No one knows the scale of money laundering in this country but estimates have been put at something in the region of £19 billion, some 30 per cent of which may be from tax evasion. But firms should be aware that it is not just large transactions that should be scrutinised. With the increasing sophistication of the criminal fraternity, many laundering transactions are broken down into a large number of small payments. As Dame Elizabeth Butler Sloss observed in *P v P*: "It is important for the legal profession to take into

account....that the Act makes no distinction between degrees of criminal property. An illegally obtained sum of £10 is no less susceptible to the definition of criminal property than a sum of £1 million. Parliament clearly intended this to be the case."

The greatest risk to solicitors is that they fail to spot and report the suspicious transaction and inadvertently facilitate the transfer of dirty monies. It is therefore imperative that each member of staff follows the principle of "Know Your Client" and is familiar with the circumstances that should give rise to suspicion. In particular, staff should make searching enquiries about any type of business or transaction with which they are unfamiliar, as criminals will seek to exploit the ignorance or naivety of the inexperienced practitioner. Once a suspicion has arisen the utmost care must be taken not to alert the client, to avoid the offence of "tipping off"; that is, alerting the client to the fact that an investigation may take place.

To protect themselves fully against the risk of money laundering, law firms' procedures should include clear direction for all staff in the following areas:

- **Money Laundering Reporting Officer** - who the officer is, his or her role and responsibilities
- **Identification Procedures** - procedures to be followed to ensure that clients are properly and accurately identified
- **New Matters** - procedures to ensure that new matters for existing clients are

considered as thoroughly as new client matters

- **Client Account and Cash** - procedures to ensure that only legitimate payments are passed through the firm's client accounts
- **Reporting** procedures to issue suspicious transaction reports to the National Criminal Intelligence Service
- **Record Keeping** - procedures for maintaining and storing records accurately
- **Training** - systems to ensure that new staff and existing staff are aware of what is required of them by the anti-money laundering regime.

The legislation carries severe penalties. Anyone who helps a criminal to launder the proceeds of crime is also a money launderer. It will doubtless provide food for thought for many law firms that the most serious offences carry a maximum sentence of 14 years. Breaches of the regulations also carry penalties but the purpose of the regulations is to assist firms to avoid falling foul of the legislation, and having good systems and procedures in place will go a long way to demonstrate that a firm or its staff acted reasonably in the avoidance and detection of the offences of money laundering.

This article was prepared by AFP Consulting. The AFP Consulting Anti-Money Laundering Manual for law firms is available by calling 0845 600 2729. AFP Consulting is a Division of Alexander Forbes Risk Services UK Ltd, a Member of the General Insurance Standards Council; a Lloyd's Broker.



Alexander Forbes Professions is recognised as a leading Lloyd's insurance broker specializing in professional indemnity insurance, risk management and quality assurance for UK law firms.

We are honoured to be sponsors of the City of Westminster and Holborn Law Society Annual Dinner to be held in the awe inspiring Middle Temple Hall. We are looking forward to joining you for a truly splendid evening.



Health Advice and Support for Lawyers
President: The Rt Hon Lord Woolf, Lord Chief Justice

LAWYERS HELPING LAWYERS

Stress can be a killer. Not only can it take a mental toll (depression), but a physical toll as well (heart disease, irritable bowel syndrome etc.). Stress can lead to alcohol and drug abuse, and cost a high price in terms of professional careers, personal relationships and family life destroyed.

WHY US? THE LEGAL PERSONALITY

Studies have concluded that lawyers are at high risk from compulsive behaviour because of the type of personality attracted to the legal profession:

perfectionist, over-conscientious, driven, competitive, ambitious, unable to delegate, status aware, high aspirations.

These are also the attributes of the compulsive personality, which means that those attracted to the law are not capable of giving just 50% or 100% of themselves to what they do, but have to give 120% or 150% or more, at cost to themselves, their personal and work relationships.

U.S.A. STATISTICS

A survey in 2003 by the North Carolina Bar Association found that:

- ◆ 56% of lawyers questioned would not enter the law if they had their lives over again and would actively discourage their children from entering the profession
- ◆ 16% were having 3 to 5 alcoholic drinks a day in order to cope with the stress in their working life
- ◆ 16.8% were using prescription medicines to help them cope with stress
- ◆ 15% considered suicide up to twice a month
- ◆ 36% were taking on more work than they could handle
- ◆ 22% were not fulfilling their obligations and doing what they had told their clients / other firms they would do
- ◆ 15% made knowingly false statements to clients, other firms and the court.

And we have no reason to believe that the lawyers in North Carolina are any different

from those in the UK. In fact, UK statistics suggest a distinct correlation.

STRESS / DEPRESSION

A UK study by the Health and Safety Executive, in 1998, found that lawyers interviewed reported lower job satisfaction, levels of organisation and commitment and – worse – mental health and energy levels.

How does this stress exhibit itself? How do we recognise this stress in ourselves and others?

ALCOHOL ABUSE

- ◆ 30% of male lawyers and 20% of female lawyers drink to excess
- ◆ alcohol related deaths amongst the legal profession are double the national average
- ◆ Lawyers, as a profession, have the highest national mortality rate related to chronic liver disease and other alcohol related diseases
- ◆ Double the national death rate for cirrhosis
- ◆ 80% of those seeking help from LawCare for alcohol abuse / addiction blame the problem on work related stress
- ◆ LawCare statistics show that those contacting us have usually cut their alcohol intake by at least 35% to 50% within three months of their first call.

PHYSICAL, EMOTIONAL AND BEHAVIOURAL SIGNS OF LONG TERM STRESS

Physical Signs

- ◆ Throbbing heart, pain and tightness in chest, indigestion, breathlessness, tiredness, aches and pains, frequent infections.

Emotional Signs

- ◆ Mood swings, lack of enthusiasm, guilt, loss of confidence, lack of self-esteem, lack of concentration.

Behavioural Signs

- ◆ Accident prone, increased smoking / drinking, appetite changes, irritability, change in sleep patterns.

Life, whether it be professional or personal,

is never going to be stress free, and we all need some element of stress/ adrenalin in order to motivate ourselves or we would not bother to get out of bed in the morning. However, when that stress turns into distress, as set out above, that is when problems start to occur.

SOURCES OF STRESS IN THE WORKPLACE

- ◆ Work overload or underload, unrealistic deadlines, unrealistic targets, insufficient / lack of support, long hours / presenteeism (i.e. must be seen to be the first in / last to leave, even if the work does not require these hours), information overload, instant communication, lack of communication / consultation from those in authority, lack of realistic funding, poor time management, relationship problems.

So, how can we cope with this stress and prevent it turning into distress? A few methods are:

PHYSICAL RELAXATION TECHNIQUES

Build some 'breathing space' into your day; exercise; take a proper lunch break and do not work while you are eating; protect your time by not over-committing yourself; deep breathing; progressive muscular relaxation; stretching exercises.

MENTAL RELAXATION TECHNIQUES

Take control of your life / environment; plan/ organise/ use time management techniques; think positive; keep things in perspective; live in the now; meditation/ visualisation.

TEN ESSENTIAL TIPS TO MANAGE STRESS

- ◆ Learn to say "no"
- ◆ Manage yourself rather than your time
- ◆ Notice what your body is telling you
- ◆ Find something to laugh at every day
- ◆ Follow a healthy diet
- ◆ Try to do some form of exercise for 30 minutes a day

- ◆ Have something enjoyable to look forward to each day
- ◆ Use relaxation techniques
- ◆ Develop family or community of support
- ◆ Express appreciation to yourself and other people.

WHERE TO COME FOR HELP - LAWCARE

LawCare is a charity funded by the Law Societies of England and Wales, and Scotland, together with the Bar Council, ILEX and the LCD. Statistical feedback is given to these bodies, but absolutely no details which relate to any callers. The support offered is absolutely confidential.

The helpline freephone number (0800 279 6888) is open

- ◆ 9am – 7.30 pm weekdays
- ◆ 10am – 4pm weekends

and callers can speak, in total confidence, to a fellow lawyer who understands the problems that can occur in practice. They will be there to talk with you, not at you, and to help you to see your way forward a little more clearly.

There is a network of volunteers, all over the country, who are lawyers who have been through alcohol, stress problems etc, and survived to move on with their lives. If appropriate, they will also offer you their support.

LawCare also supports the families, colleagues and support staff of those with a problem.

LawCare also offers CPD accredited, free

(except for expenses) stress recognition and management training to firms, organisations, special interest groups etc. This can range from a 1 hour presentation for any number to an intensive, interactive workshop for a maximum of 14 people for 3 hours. We are totally flexible and can meet the requirements of those needing our help.

LawCare also has a website - www.lawcare.org.uk - where there are self-help articles, and links to other relevant organisations, as well as a direct e mail link to LawCare.

Hopefully, you will never need us, but if you, or someone you know, do need help and support, we are always there, so please keep our name and number in a safe place.

Hilary Tilby
Chief Executive, LawCare

REVENUE COMMITTEE



We live in interesting times, and not just in the Chinese sense.

Stamp Duty Land Tax

It has been just like following England in a Test Match in the 1950s or 1960s. The OCR centre at Netherton did not get off to the best of starts, with forms having to be bussed to Newcastle for manual processing. SDLT 5s do seem to be being produced, albeit (like the SDLT 1s on which they are based) in manuscript.

Nonetheless major issues remain unresolved:

- ◆ A document disavowing SP.8/93 was circulated to “the few” and then withdrawn.
- ◆ It is unclear whether landlords’ costs indemnities are to be taxed as premiums.
- ◆ Agricultural tenancies up and running on 30 November may be brought within the annual renewal charge if a “variation” is made in their terms.

The Pre-Budget Report

A general review is being undertaken of Trust Taxation, with a view to major administrative changes being implemented in 2005. Three members of the Committee attended the first of the

meetings called, on 7 January, and a 10-page submission was sent in subsequently.

The Chancellor had, of course, first put pressure on the professions by increasing the rate of income tax and capital gains tax on trusts to 40%. The negotiations have therefore been centred around identifying a “limited” number of cases for which it would be appropriate to grant rebates.

- ◆ As originally conceived, these did not include Maintenance Funds, prospectively turning them into tax disasters.
- ◆ We have pressed for life interests trust capital gains to be taxed on the basis of a rate abatement if the life tenants top slice would have produced a lower charge.
- ◆ There does, however, seem to be some prospect of the abolition of the complex trust income pool arrangements in return for a short post-5 April distribution window.
- ◆ Officials have also been willing to recognise the need for sorting out the CGT base value and loss attribution difficulties where a settlement has several funds.

A second consultation to which we have responded is that proposing an income tax charge from 2005 for former owners of houses and chattels who have given them away and still use them.

The supposition is that this is an attempt to counter the settled debt and pre-June *Eversden* schemes which have been marketed very widely by IFAs and accountants.

The document was not, however, happily drafted and, read literally, would bring within the proposed penalty regime a Lloyd’s Name who had had to sell his house to the family trust in order to meet his losses!

And finally Europe

The ECJ has been the source of a lot of good law, and, indeed, where income tax and corporation tax are concerned, has achieved a substantial degree of cross-border equalisation when Member States have been unable to agree on any material degree of conformity in the European Council.

- ◆ Most of the Corporation Tax changes to be implemented in the Finance Bill have been caused by judgements of the Court, and in particular that in *Bosal*, C-168/01.
- ◆ But in *Lindman*, C-42/02, the Court might reasonably be thought to have gone too far. Why should cross border competition considerations require Finland to extend tax exemption for domestic lottery winners to those of a Swedish one?

Jeremy de Souza



The City of Westminster and Holborn Law Society

THE ANNUAL DINNER

of

The City of Westminster and Holborn Law Society

Thursday, 26th February 2004

6.45 for 7.30 pm

in Middle Temple Hall

The highlight of the Society's year is its annual dinner. This year it will take place in the outstanding splendour of Middle Temple Hall. The principal speaker will be David Pannick, QC. We shall also hear from Peter Williamson, President of the Law Society. Other guests will include the President of the Family Division of the High Court, Dame Elizabeth Butler-Sloss, the Treasury Solicitor, Dame Juliet Wheldon, the Senior Master, Robert Turner, the Chairman of the Bar, Stephen Irwin, QC, the Lord Mayor of Westminster and presidents of leading local law societies.

This should be a marvellous event for the Society. The ticket price is £68 per person, including drinks at the pre-dinner reception and a three course meal with wine and port or brandy. After dinner drinks will be available from a cash bar. The dress code is black tie.

Come and bring your colleagues, spouses, clients and friends! Apply for your tickets now.

ANNUAL DINNER: THURSDAY, 26TH FEBRUARY 2004

Please return to: Mrs E J Beesley, 25 Rotherwick Road, London NW11 7DG DX 33801 Golders Green

Please send me tickets @ £68 per ticket: a cheque for £ is enclosed payable to CWHLS

Name:

Name of firm:

Address:

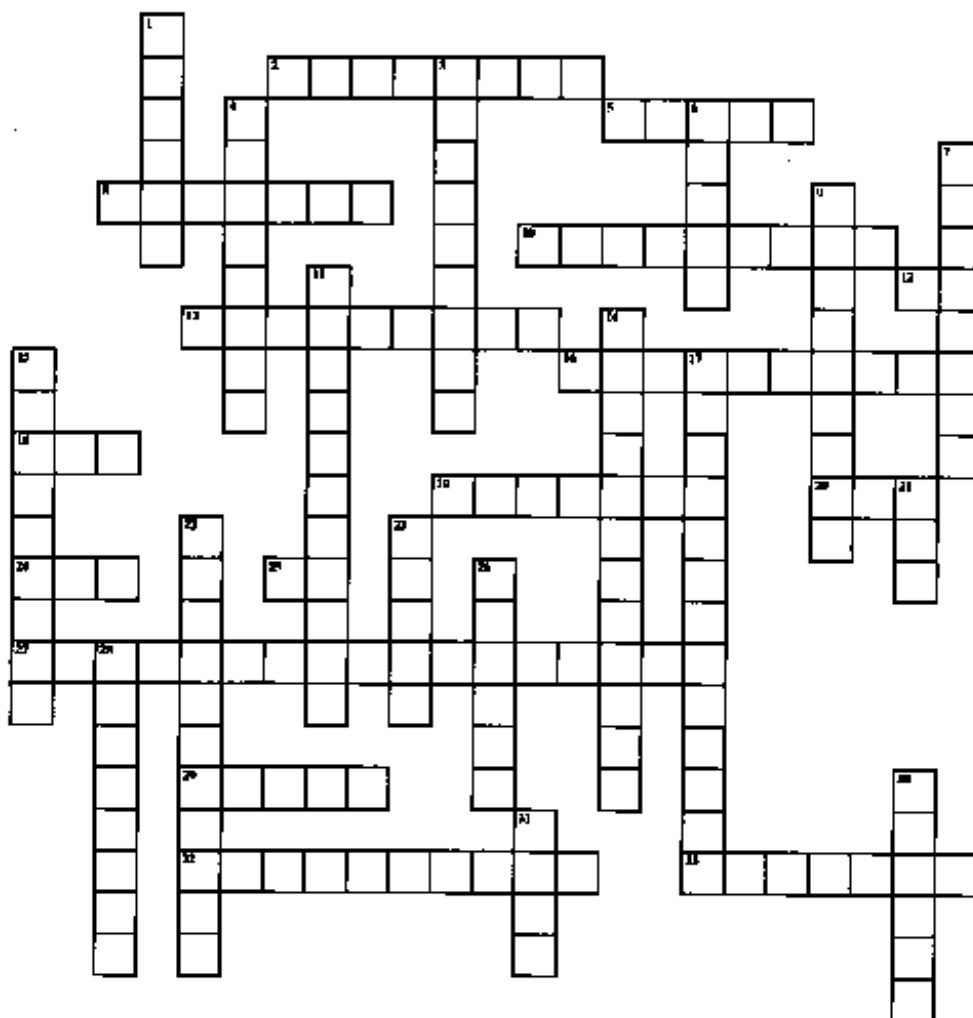
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Dietary requirements:

Seating requirements (if any)

CWHL'S CHRISTMAS CROSSWORD PUZZLE

We have so far been underwhelmed with answers to the Festive Puzzle in the December Report. In the circumstances, the Editor has decided to extend the closing date for entries until 29 February. In the event of entries being received none of which is wholly correct, the prize will be awarded in the discretion of the independent adjudicator. In the absence of any answers, the Prize will be consumed by the Editor and Procrastinator.



ACROSS

- 2 Her bottle had a nasty surprise (8)
- 5 Lashes (3)
- 6 Nasty thoughts in a topee? (4,3)
- 10 This clue is unclear (3,6)
- 12 Wears a better gown? (2)
- 13 Irritating claimant (9)
- 16 The ball didn't cure her (2,7)
- 18 Woolf's role (3)
- 19 The law can't help these puddings (7)
- 20 No jobs for the lawyers? (3)
- 24 Promissory note (3)
- 25 Hampshire Ned was it (2)
- 27 Eddie's boss (8,9)
- 29 Not obliter (5)
- 32 A new tenure (10)
- 33 Now the Old Bailey (7)

DOWN

- 1 He ate the boy with Stephens (6)
- 3 Where, in practice, the County Court was (5,4)
- 4 Unhappy seizure (8)
- 6 Proscribed by Woolf (5)
- 7 Our first (conjoined) President (8)
- 9 Holy orders? (6,3)
- 11 Hackneyed arrangements (3,4,4)
- 14 Royal edict (12)
- 15 Wigless lawyer (9)
- 17 Thoughtful bargain (13)
- 21 Initially in the Strand (3)
- 22 Trust the ladies (11)
- 23 Ecclesiastical rule (5)
- 26 Standard platur (8)
- 28 These serious crimes still occur in USA (8)
- 30 Witness cricket? (6)
- 31 Mortgagee's Dutch footwear? (4)

EDITOR'S NOTE: If you would like more crosswords and/or other puzzles, please send ideas and entries to me, for possible inclusion in The Report. There must be some good ideas out there!

The City of Westminster and Holborn Law Society and the Greater London Regional Office of the Law Society

PRO BONO: THE BIG DEBATE

Monday 2 February 2004 – 6.00pm to 7.30pm

The Old Council Chamber, The Law Society

Free – 1 hour CPD

The City of Westminster and Holborn Law Society has a proud tradition of commitment to pro bono work. Over the years, many local solicitors have given their services to support numerous pro bono projects, including The Mary Ward Centre, Central London Law Centre, the Pimlico Legal Advice Centre and local Citizens Advice Bureaux.

In addition, CWHLS, jointly with the City of London Law Society, sponsors the annual Wig & Pen Prize, recognising the achievement of young solicitors and their commitment and contribution to pro bono work.

**Is pro bono work only for City lawyers?
Is pro bono work only for young solicitors?
Want to do pro bono but don't know where to start?**

Come and join the Big Debate, hear our panel's views and let us know yours. Join us and help to make a difference.

**Chair: Edward Solomons – CWHLS President
Michael Napier – The Attorney General's Pro Bono Envoy
Sue Bucknall – Chief Executive, Solicitors Pro Bono Group
Hannah Wiskin – Law Society Council member, Young Solicitors**

The debate, which is free, carries one hour CPD and concludes with a drinks reception at 7.00pm.

To book your place, please use the faxback form below:

Please fax this form back to: 020 7320 5971 Morag Goldfinch, Greater London Regional Office, The Law Society,
Newspaper House, 6th floor, 8/16 Great New Street, London EC4A 3BN

I will attend Pro Bono : The Big Debate at The Law Society on Monday 2 February from: 6.00 p.m. to 7.30pm

Surname: First name: Mr/Mrs/Ms

Firm: Address/DX:

Tel No.: Fax No.:

Email address

GREATER LONDON REGIONAL OFFICE TRAINING - FEBRUARY 2004

Pro Bono – The Big Debate – Monday 2 February

The City of Westminster & Holborn Law Society in
conjunction with GLRO
The Law Society, Old Council Chamber
6.00pm to 7.30pm (1 CPD hour)
Free admission. Drinks reception at close.

Marketing and Client Loyalty seminar - Monday 9 February

The Law Society, Chancery Lane
(3 CPD hours) 4.00pm to 7.30pm
Allyson Stewart – Allen
£100 plus VAT

Client Acquisition seminar – Monday 23 February

The Law Society, Chancery Lane
(3 CPD hours) 4.00pm to 7.30pm
Allyson Stewart- Allen
£100 plus VAT

Media training for Public Relations Officers – Tuesday 24 February

The Law Society, Chancery Lane
9.00am to 4.30pm
Free (numbers strictly limited to 5)

For further information, please contact Mercy Cefaz, Greater London Regional Office of The Law Society
6th Floor Newspaper House, 8-16 Great New St, London EC4A 3BN, DX 56 Chancery Lane
Tel: 020 7316 5554 Fax: 020 7320 5871 Email: mercy.cefaz@lawsociety.org.uk

CWHLs LECTURES

12 February: Costs – where are we now and where are we going . . . Costs Judge Master O'Hare

Master John O'Hare spent many years as a lecturer at the College of Law. He is the co-author of the widely acclaimed O'Hare and Browne on Civil Litigation (Sweet & Maxwell 10th ed July 2003) which is the biggest selling text book on civil court procedure in England and Wales. A Taxing Master since 1995, his special responsibility in the Supreme Court Costs Office is the drafting and updating of costs practice directions, guides, explanatory notes and other judicial papers. In 2001 he was called in by the Court of Appeal to write the report on After the Event insurance which is now annexed to the law reports of the Court of Appeal's decision in Callery v Gray.

11 March: Enforcement in the 21st century: the final step in the Woolf Reforms

Master Robert Turner

Master Robert Turner, The Senior Master and The Queen's Remembrancer since 1996, became a Queen's Bench Master in 1984 after serving in the Regular Army and for 17 years practising as a barrister, mainly in P.I. and Employment fields. He served as a member of the Access to Justice Inquiry 1994-6 and has since served on the Enforcement Review and is on The Judges' Council. A co-editor of The White Book since 1986 and the Chief Editor of Atkins Court Forms, he also serves on the Notarial Qualifications Board and is the President of The Institute of Credit Management.

22 April: Money Laundering – Louise Delahunty

Louise Delahunty is a partner at Peters and Peters dealing with all aspects of national and international business crime, financial services regulation, white collar crime, tax delinquency, customs infractions, extradition, and money laundering. She also deals with company fraud investigation work. She lectures on white collar crime law, the trial process, and money laundering. She regularly provides commentary on television and radio on behalf of the International Bar Association and the Law Society. She is involved on behalf of the Law Society in lobbying Government upon new criminal and regulatory legislation. She is Chairwoman of the Law Society Money Laundering and Serious Fraud Task Force and a member of the Treasury appointed Money Laundering Advisory Committee and the Government Task Force on the Money Laundering Reporting System.

13 May: The Finance Bill 2004 – Christopher Sokol

Christopher Sokol of 24 Old Buildings Chambers will deliver a lecture on the Finance Bill 2004 with particular reference to Private Client Work. He has carried on a specialist revenue practice since 1977, advising on all aspects of United Kingdom tax law. At the same time he has maintained an expertise in wider trust and financial work, thus enabling him to offer many clients a "one-stop service". A member of the Revenue and Chancery Bar Associations, the International Tax Planning Association and the Society of Trust and Estate Practitioners, Christopher Sokol is also a regular contributor to Taxation.

These lectures will be held at the offices of Lawrence Graham, 190 Strand, WC2. They begin at 6.15 pm with a drink available from 6.00 pm. One hour of CPD is available (ref: JC/CWHLs) - please give your roll number when attending.

TO: Mrs E J Beesley, CWHLs, 25 Rotherwick Road, NW11 7DG DX 33801 Golders Green
Please send tickets for the following lectures @ £25 per ticket for non members and £18 for members

	Member	Non member
COSTS LECTURE
FINAL STEP IN WOOLF REFORMS
MONEY LAUNDERING
THE FINANCE BILL 2004

I enclose a cheque for £ payable to the City of Westminster and Holborn Law Society

Name
Name of Firm
Address
..... DX
Signature Date