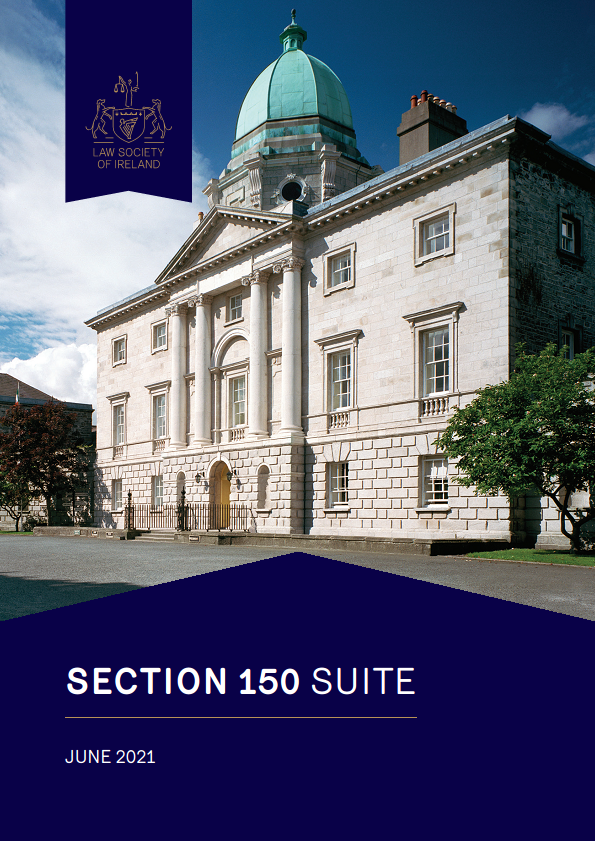
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**Part 1 - INTRODUCTION How to complete the templates**

The templates have been updated.

The revised pack of documents is organised in four parts:-

Part 1 - Introduction

Part 2 - Non Litigation

Part 3 – Litigation

Part 4 – Bill of Costs

**Part 1 – Introduction**

The main document in Part 1 is the guidance document. Most of the guidance in relation to the use of the templates is set out in the footnotes to the documents themselves.

**Part 2 – Non Litigation**

This part contains a s.150 letter dealing with general non-litigation matters and a second document which sets out sample text for non-litigation cases that may be of assistance to the profession.

**Part 3 – Litigation**

This contains a s.150 letter dealing with general litigation, a letter dealing with a PIAB application and a personal injuries case that is not resolved through the PIAB process.

**Part 4 – Bill of Costs, Guidance and Precedent**

**Part 1 – INTRODUCTION**

**1.1 How to complete the templates:**

For the general matter template, all s.150 requirements are dealt with in the body of the letter. For litigation and PIAB templates, Schedule 1 is also required to meet s.150 standards.

The opening and closing paragraphs of each letter are suggested text only. Once the terms relating to legal costs have commenced in the templates, optional clauses are marked in the footnotes.

The description of the scope of work should be considered and tailored to each instruction. Sample text for probate and conveyancing are set out in the document at section 2.2.

Firm may choose to include their general terms and conditions of business and a data protection notice at the end of the s.150 notice. Terms relating to costs which may apply to some firms but which are not s.150 requirements are included in the schedule ‘further information on costs’. In addition, there is a selection of sample terms that practitioners may find useful when preparing their firm’s s.150 notices for conveyancing, probate or litigation matters.

**Notices relating to litigation**

There is a particularly difficult issue for consideration in notices for litigation matters, where the requirement to *certify* legal costs under s.150(4)(a) co-exists with the requirement under s.150(4)(e) to provide an outline of the work to be done in respect of each stage of litigation together with the costs, likely costs or basis of costs. This means additional work for litigation practitioners in communicating with their clients about legal costs.

The templates deal with this issue by including a table to meet some of the litigation specific requirements of s. 150(4)(e) and inserting the s.150(4)(a) certification language below the table to be modified to reflect the costs relating to each stage of the proceedings. Care should be taken to ensure that the notice meets the requirements of both s. 150(4)(a) and (e).

The requirements of the legislation are complex, and creating a firm’s templates will require some time and attention. However, we hope that these documents will assist firms with the preparation of their own s.150 notice templates.

With thanks to the following committees that made valuable contributions to the revised drafts:

* Conveyancing Committee
* Probate Committee
* Guidance and Ethics Committee
* Business Law Committee
* Litigation Committee
* Family Law Committee
* Employment law Committee

LSRA Task Force May 2021  
  
Guidance on and a precedent of bill of costs are set out in Part 4. This part has not been revised as part of this current effort and is included for the sake of completeness.

**Part 1 – INTRODUCTION**

**1.2 – S.150 Legal Costs Guidance   
  
LAW SOCIETY OF IRELAND**

**Sections 149-161 of the Legal Services Regulation Act 2015 (LSRA)**

**Legal Costs (s.150) Notice – Guidance and Precedent**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Introduction:** S.150 of the Legal Services Regulation Act 2015 (“LSRA”) increases the responsibility of practising solicitors to keep their clients updated with accurate information with respect to legal costs. Practitioners will need to review and update their legal costs communication procedures in light of the new requirements.

This guidance note is aimed principally at solicitors, but the obligations under the section apply both to solicitors and barristers, and this should be borne in mind when considering the guidance.

The commencement order for s.150, and the broader Part 10 of the LSRA that relates to legal costs was made on 7 October 2019. S.68 of the Solicitors (Amendment) Act 1994, which contained the previous rules with respect to practitioners’ requirements to provide legal costs information to clients, was repealed on the commencement of s.150 of the LSRA.

Note: Practitioners should attempt to prepare their own s.150 notices as they deem fit within the confines of the legislation. The precedents provided are for guidance purposes only. There is an onus on the legal practitioner to make the notice clear to his or her client and this may necessitate alterations where there are specific needs of a client, for example, accommodation of a disability.

1. **Greater obligations under s.150 of the LSRA**

The LSRA places greater obligations on practising solicitors to let their clients know the legal costs that will be incurred in any given matter.

On receiving instructions from a client, a solicitor must provide a notice to the client to disclose the legal costs that will be incurred in the matter concerned or, where not reasonably practicable to do so at that time, set out the basis upon which the costs are to be calculated.[[1]](#footnote-1)

To avoid any dispute as to the efficacy of service by email, it is recommended that notices under the LSRA are served by registered post or the other methods set out in s.216 LSRA.

Setting out the basis of calculation of legal costs serves as a temporary placeholder. Further communication to the client is necessary. The LSRA goes much further than the previous s.68 obligations and requires solicitors, as soon as reasonably practicable, to provide to the client with a notice that discloses the legal costs that will be incurred.[[2]](#footnote-2) Many matters will require two s.150 notices and some will require more than that.

1. **Agreement regarding legal costs**

As an alternative to s.150 notices, a practitioner may enter into an agreement in writing with the client concerning the amount and the manner of payment of all or part of the legal costs payable by the client.[[3]](#footnote-3) There are advantages to a legal costs agreement from a practitioner’s perspective, including in relation to enforceability. As drafted, the template notices meet the requirements for a template legal costs agreement.

It is important to note that the legal costs agreement must contain all the particulars required by s.150(4) if practitioners wish to avoid the need for a separate s.150 notice.[[4]](#footnote-4) Accordingly, the agreement should be checked for s.150(4) requirements prior to signature. If the client will not accept amendments to their template legal costs agreement, legal practitioners should consider how to meet s.150(4) requirements. See s.4 below for further detail on the consequences of failure to provide a s.150 notice, where it is required.

1. **Precedent s.150 notices**

Precedent s.150 notices are provided below to assist solicitors develop their firm’s precedent documentation relating to the s.150 notice.

The individual precedent notices are designed for the following circumstances: -

* 1. General matter
  2. Litigation matter
  3. Personal Injuries Assessment Board matter; and
  4. Personal injury litigation matter – Post Personal Injuries Assessment Board.

Warning: The terms of s.150(2) and (4) do not allow for discretion in urgent cases. If the notice is not provided, the consequences for failure to comply as detailed in s.4 below may apply.

1. **Consequences for failure to comply**

There are a number of consequences if a practitioner fails to implement the new requirements.

An important practical consequence to note is that where a bill of costs is being adjudicated by a Legal Costs Adjudicator, the Legal Costs Adjudicator does not have the authority to confirm a charge in respect of a matter or item if the matter or item has not been included in a s.150 notice or the subject of a legal costs agreement, unless the Legal Costs Adjudicator is of the opinion that to disallow the matter or item would create an injustice between the parties.[[5]](#footnote-5)

An act or omission of a legal practitioner in relation to the s.150 requirements may constitute misconduct where the act or omission consists of a breach of the LSRA or regulations made under it.[[6]](#footnote-6) Sanctions will be determined by the Legal Services Regulatory Authority.

In addition, an act or omission of a legal practitioner may constitute misconduct where the act or omission consists of seeking an amount of costs in respect of the provision of legal services which is grossly excessive.[[7]](#footnote-7)

1. **Requirement to update a s.150 notice**

If a solicitor becomes aware of a factor which would be likely to make the legal costs incurred significantly greater than those disclosed or indicated in a s.150 notice, he or she is required, as soon as may be after he or she becomes aware of that factor, to provide the client concerned with a new notice.[[8]](#footnote-8)

Solicitors should be alert to the new requirement which provides that each s.150 notice must contain a statement of the practitioner’s obligation to provide such a new s.150 notice in these circumstances.[[9]](#footnote-9)

1. **Cases across practice areas**

Circumstances will also arise where a matter which starts out in a particular work area and for which a s.150 notice was furnished, subsequently involves the creation of a new matter. For instance, litigation may become necessary in a conveyancing matter. Solicitors are reminded that an additional s.150 notice should be furnished for each matter and as soon as practicable after these circumstances arise.[[10]](#footnote-10)

1. **What are legal costs under the LSRA?**

Legal costs are defined in the LSRA as fees, charges, disbursements and other costs incurred or charged in relation to contentious or non-contentious business. This captures the charges for all legal services provided by a practitioner.

Contentious business is defined as legal services provided by a legal practitioner for the purposes of, or in contemplation of, proceedings before a court, tribunal or other body, the Personal Injuries Assessment Board or an arbitrator appointed under the Arbitration Act 2010 or in connection with an arbitration, mediation or conciliation.[[11]](#footnote-11)

Non-contentious business is defined as legal services that do not relate to contentious business.[[12]](#footnote-12)

1. **Three headings of costs to be specified in the s.150 notice**

Each s.150 notice is required to specify to the client legal costs information under three headings, unless it is not reasonably practicable to do so. These are legal costs –

* 1. certified by the solicitor as having been incurred as at the date of the notice,
  2. certified by the solicitor to be of a fixed nature or certain to be incurred (or if impracticable to so certify, the basis on which they are to be charged), and
  3. insofar as is practicable, certified by the solicitor to be likely to be incurred.[[13]](#footnote-13)

Where not reasonably practicable to disclose the legal costs specified above at the time of the notice, a solicitor must set out the basis on which the costs are to be calculated.[[14]](#footnote-14)

In addition, the practitioner must specify the amount of VAT to be charged in respect of the costs specified.[[15]](#footnote-15)

1. **Setting out the basis of how the legal costs are calculated**

A s.150 notice must set out the basis on which the amounts were or are to be calculated, explained by reference to the matters set out in paragraph 2 Schedule 1 of the LSRA.[[16]](#footnote-16) As explained above, it will be important to have this documentation in place as the Legal Costs Adjudicator is required to consider these matters in determining whether legal costs charged are reasonable in amount.[[17]](#footnote-17) Accordingly, in addition to the explanation being a requirement of the new legal costs information rules, it is also to practitioners’ benefit to describe the legal costs to be charged to the client in these terms.

The following, where applicable, are the matters by reference to which the legal costs are to be explained and, upon which they may subsequently be adjudicated: -

* 1. the complexity and novelty of the issues involved in the legal work;
  2. the skill or specialised knowledge relevant to the matter which the legal practitioner has applied to the matter;
  3. the time and labour that the legal practitioner has reasonably expended on the matter;
  4. the urgency attached to the matter by the client and whether this requires or required the legal practitioner to give priority to that matter over other matters;
  5. the place and circumstances in which the matter was transacted;
  6. the number, importance and complexity of the documents that the legal practitioner was required to draft, prepare or examine;
  7. where money, property or an interest in property is involved, the amount of the money, or the value of the property or the interest in the property concerned;
  8. whether or not there is an agreement to limit the liability of the legal practitioner pursuant to s. 48 of the LSRA (limitation of legal practitioner’s liability by contract);
  9. whether or not the legal practitioner necessarily undertook research or investigative work and, if so, the timescale within which such work was required to be completed;
  10. the use and costs of expert witnesses or other expertise engaged by the legal practitioner and whether such costs were necessary and reasonable.[[18]](#footnote-18)

1. **Period of suspension of legal services**

A s.150 notice must specify a period of time during which the legal practitioner shall not provide legal services.[[19]](#footnote-19) The suspension of legal services remains in place pending either:

* 1. receipt of confirmation from the client that they wish to instruct the legal practitioner to continue to provide legal services in the matter; or
  2. the expiry date of the suspension period.[[20]](#footnote-20)

This period specified must not be longer than 10 working days.[[21]](#footnote-21)

No minimum period of time for the suspension of services is specified in the LSRA. What constitutes a reasonable period for the suspension of services will vary depending on the circumstances. Some cases will require a short suspension, others will require a few days and other cases may require longer. Practitioners must exercise discretion in determining what is reasonable in the particular circumstances of the matter.

It is important to note that a suspension period applies not just to the first s.150 notice issued by a solicitor or a barrister but to every subsequent s.150 notice.[[22]](#footnote-22)

Despite the provision explained in the paragraph above, the LSRA states that the practitioner ‘shall’[[23]](#footnote-23) provide legal services in the relation to the matter concerned, without a period of suspension, where -

* 1. in the professional opinion of the legal practitioner, not to provide those legal services would constitute a contravention of a statutory requirement or the rules of court or would prejudice the rights of the client in a manner that could not later be remedied,
  2. a court orders the legal practitioner to provide legal services to the client, or
  3. the matter involves litigation, a notice of trial has been served in relation to the matter or a date has been fixed for the hearing of the matter concerned.[[24]](#footnote-24)

With respect to part c), an issue arises where a legal practitioner is presented with a case by a client for the first time and where that case has already been assigned a hearing date. The effect of subsection c) in such a case will be to place a statutory obligation on the legal practitioner to provide legal services to that client, prior to agreement being reached with that client regarding legal costs. This potentially problematic issue can be avoided by conducting a preliminary inquiry regarding the service of a notice of trial or the fixing of a date for hearing prior to accepting instructions and agreeing to act in the case.[[25]](#footnote-25) Otherwise, the legal practitioner may be under an immediate statutory obligation to take steps in the proceedings and to provide legal services even in the absence of an agreement regarding costs.[[26]](#footnote-26)

In addition, practitioners who provide legal services to consumer clients are advised to have regard to the Consumer Information, Cancellation and Other Rights Regulations 2013 (SI 484 of 2013) for rules on information requirements and cooling-off periods for on-premises, off-premises and distance contracts. In circumstance where those regulations apply to the services provided to the client, the minimum ‘cooling-off period’ (as required under those regulations) is 14 days.

Practitioners who wish to use a legal costs agreement under s.151 instead of a s.150 notice must include a suspension period in the legal costs agreement or the requirement to provide the s.150 notice will continue to apply.[[27]](#footnote-27)

1. **Responding to client queries on the s.150 notice**

Where a client requires any clarification with respect to a s.150 notice, a legal practitioner is required to provide such clarification as soon as is reasonably practicable after having been requested to do so by a client.[[28]](#footnote-28)

1. **Extra responsibilities with respect to s.150 notices for matters involving litigation**

With respect to matters that involve or are likely to involve litigation,[[29]](#footnote-29) the practitioner must provide the following in the s.150 notice –

* 1. an outline of the work to be done in respect of each stage of the litigation process and the costs or likely costs or basis of costs involved in respect of each such stage, including the likelihood of engaging a practising barrister, expert witnesses, or providers of other services,
  2. a statement of the legal practitioner’s obligation under s.150(6) of the LSRA to ascertain the likely costs or basis of cost of engaging a practising barrister, expert witness or provider of any other service, and in providing this information to the client satisfy himself or herself as to the client’s approval of the engaging of the person,
  3. information as to the likely legal and financial consequences of the client’s withdrawal from the litigation and its discontinuance, and
  4. information as to the circumstances in which the client would be likely to be required to pay the costs of one or more other parties to the litigation, and information as to the circumstances in which it would be likely that the costs of the legal practitioner would not be fully recovered from other parties to the litigation.[[30]](#footnote-30)

1. **Extra responsibilities with respect to s.150 notices for matters involving instructing a practising barrister**

With respect to matters that involve instructing a practising barrister-[[31]](#footnote-31)

* 1. an obligation on a barrister to provide a s.150 notice shall be fulfilled when the barrister provides the s.150 notice to the solicitor,
  2. a solicitor is required to immediately on receipt of a s.150 notice from a barrister, provide it to the client,
  3. a duty owed by the barrister under ss.150(6), (7) and (9) to his or her client shall be construed as a duty owed by the barrister to the solicitor, and
  4. the solicitor concerned shall, where the solicitor considers it appropriate or where requested by the client, request clarification of a s.150 notice from the barrister, and provide that clarification immediately to the client.[[32]](#footnote-32)

1. **Style of notices**

A lot of information must be given in a s.150 notice. The notice is longer than the previous s.68 letter. The information must be written in clear language that is likely to be easily understood by the client and otherwise comply with s.150.[[33]](#footnote-33) Solicitors firms each have their own style of communication with clients and are encouraged to spend some time adapting the precedents to meet their own particular needs. Clients’ expectations differ. The response of the firm’s clients should be monitored and notices adapted to meet their needs on an ongoing basis.

**Disclaimer: While care has been taken in the drafting of these precedent notices, no responsibility is taken by the Law Society of Ireland for any errors or omissions. Compliance with the legislation is a matter for each individual solicitor.**

**Part 2: Non Litigation Templates**

**2.1 S.150 Letter (General)**

**CLIENT: [ ]**

**MATTER: [ ]**

Dear [name]

**Introduction[[34]](#footnote-34)**

I confirm that we would be pleased to act for [you/Client] in relation to this matter. This letter, together with its schedules, sets out information on our proposed legal costs and information on how we will conduct our business with you as your solicitors.

Our data protection notice is also attached.

These documents are important. Please read them carefully and please let us know if you have any questions or concerns.

**Scope of Work[[35]](#footnote-35)**

You have asked us to [here set out the work that the firm will be conducting for the client including specific objectives].

**Legal Costs[[36]](#footnote-36)**

You are responsible for the payment of your legal costs.

Legal costs to date

We certify that the following costs apply on this matter to date. [Our invoice is attached.]

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

Costs certain to apply

(a) Fixed Costs

We certify that the following fixed costs will apply to this matter:-

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

(b) Costs where the amount to be charged is not fixed

The following costs will apply but are not fixed. We can tell you now the basis upon which they will be calculated.

[insert details of the costs to be incurred and the basis of calculation e.g. fees basis set out in paragraph 3, stamp duty as x% of consideration agreed.]

Costs likely to apply[[37]](#footnote-37)

***[Alternative A*** **(*Some specified – not feasible to certify the balance*)]**[[38]](#footnote-38)

We certify that the following legal costs are likely to apply in dealing with your matter.

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

In matters of this kind, it is not feasible to let you know the other costs that are likely to apply to this matter at this time. Those other costs will be calculated on the basis set out in paragraph 3 below.

***[Alternative B (Where it is practicable to certify costs likely to be incurred)]***

We certify that the following legal costs are likely to apply in dealing with your matter:

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

***[Alternative C******(Not feasible to certify any of the costs)]***

In matters of this kind, it is not feasible[[39]](#footnote-39) to let you know now about the costs that will apply in this matter. However, we certify that our costs will be calculated on the basis set out in paragraph 3 below.

[Summary of Legal Costs][[40]](#footnote-40)

**Basis of calculation of our fees**

Features of your case taken into account in calculating our fees.

***[Alternative A (the Schedule I LSRA criteria)]***

[We use the time spent on the matter as a guide in deciding the appropriate fee to be charged. However, it is only one of the elements that are taken into account.] Our fees are calculated on the following basis:

1. the complexity and novelty involved in the legal work;
2. the skill or specialised knowledge relevant to the matter which we have applied to the matter;
3. the time and labour we have reasonably expended on the matter;
4. the urgency attached to the matter by the client and whether this required us to give priority to that matter over other matters;
5. the place and circumstances in which the matter was transacted;
6. the number, importance and complexity of the documents that we were required to draft, prepare or examine.
7. where money, property or an interest in property is involved, the amount of the money or the value of the property or the interest in the property concerned;
8. taking into account the limitation of our liability set out in this letter;
9. whether or not we have necessarily undertaken research or investigative work and,
10. if so, the timescale in which such work was required to be completed; and
11. the use and costs of expert witnesses, or other expertise engaged by us and whether such costs were necessary and reasonable.

***[Alternative B (time costing only)]***

Our fees are calculated by the amount of working time spent on the matter by the relevant partner, solicitor, legal executive or other member of our team at the rates set out below. Those rates reflect the skill or specialised knowledge of the relevant legal practitioner relevant to the matter and take into account the limitation of our liability set out in this letter.

Hourly rates

Our rates per hour are as follows: -

|  |  |
| --- | --- |
| Partner | €{●} |
| Senior Associate | €{●} |
| Associate | €{●} |
| Legal executive | €{●} |
| Trainee solicitor | €{●} |

Hourly rates may change over the course of a matter. An individual’s hourly rate may change if they are promoted.

Where a transaction does not complete

[Where our engagement relates to a transaction, and if for any reason the transaction does not complete, including where you withdraw from the transaction, or the transaction does not proceed for any reason after work has commenced on the matter

***[Alternative A (time spent)]***

We will charge for our work done up until that point based on our hourly rates with a {●}% discount.]

***[Alternative B (preset termination fee)]***

A termination fee of €{●} ({●} euro) will be charged immediately after we are instructed that the transaction is no longer proceeding.][[41]](#footnote-41)

**VAT**

All fees and general charges payable by you are exclusive of value added tax (“VAT”) which is, at present 23%. Any amount of VAT set out in this letter is calculated at that rate. However you are required to pay VAT at the rate that applies at the date of the issue of an invoice, which may be higher or lower.

**[Monthly invoicing**

[Unless your matter is of short duration, we will issue invoices to you on a monthly basis. Our invoices are payable within 15 days of receipt.] [We reserve the right to charge interest at the rate of ({●}%) for any outstanding fees and charges.]][[42]](#footnote-42)

**[Payment on account of fees or charges**

We may ask you to make a payment on account of fees or charges. Any payment on account will be credited against our final invoice for the work concerned.][[43]](#footnote-43)

**Our obligation to update you on your legal costs**

We are required to send you an update as soon as may be after we become aware of an issue that means that the legal costs in your case will be significantly greater than what is in this letter.[[44]](#footnote-44)

**Limitation of liability**

Our liability to you arising out of this letter and our solicitor and client relationship will be limited to [the higher of (a) the minimum amount of the professional indemnity insurance cover required to be maintained by us under Irish law; or (b) €{●}.][[45]](#footnote-45) Our liability will be limited to that extent for breach of contract, breach of statutory duty, negligence and otherwise. Nothing in this letter shall limit our liability to you where, by law, liability may not be limited, such as liability relating to fraud or fraudulent concealment. References to our liability include any liability of this firm and of its past, present and future partners and employees.

**Time to consider**

To give you time to consider this letter, we shall not provide any legal services in relation to your matter for [{●} [number up to 10][ working] days unless–

* 1. you confirm that you wish us to proceed with your matter,
  2. [in our opinion, to not provide our legal services would breach a statutory requirement or the rules of court or prejudice your rights in a way that could not be later remedied,
  3. we are required to provide legal services to you by court order, or
  4. a notice of trial has been served or a date has been fixed for the hearing of your matter.][[46]](#footnote-46)

When you provide us with any instructions or when you return a signed copy of this letter, you confirm (a) that you wish to proceed and (b) your agreement to the terms of this letter.[[47]](#footnote-47)

**[Use of e-signatures and email**[[48]](#footnote-48)

You and we each consent to the use by the other of e-signatures on:-  
  
(a) this letter.  
  
(b) any other agreement between us where the use of the e-signatures is permitted by law.  
  
(c) on any bill of costs provided by us to you, and  
  
(d) any notice or other communication requiring or intending to be signed.]

You and we each consent to the use by the other of email or any other form of electronic communication from time to time agreed between us for the delivery of any notice or communication between us.[[49]](#footnote-49)

If you have any queries in relation to these matters, please contact [me][us][insert name of solicitor dealing with the transaction][the person responsible for the relevant work] and we will be happy to assist you. We thank you for your instructions in this matter.

I look forward to working with you.

Yours Sincerely

**[Name]**

**[Title]**

**[Firm]**

[This letter is transmitted by e-mail and is signed with an electronic signature.]

I/We accept the terms set out in this letter and its attachments.[[50]](#footnote-50)

Signed By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

For and on behalf of : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SCHEDULE 1 – FURTHER INFORMATION ON COSTS**

1. **Time recording**

Where our fees are based on our time working on your matter, this refers to all time spent by us on the matter on your behalf, for example at meetings or considering and drafting documents.

We record time in units of six minutes. We will charge for correspondence and calls and all other time spent in six-minute units, rounded up to the next unit.

1. **Fixed** **Costs or Certificate of** **Likely** **Costs**
   1. Where we have certified fixed costs or certified likely costs, we have done so on the following basis:
      1. for transactions, that (I) the structure of the transaction will not change significantly and there will be no substantial renegotiation of the terms of the transaction, (II) there will be no pre-transaction reorganisation and (III) the transaction completes within a reasonable period;[[51]](#footnote-51)
      2. for property, that the property’s ownership and evidence of ownership meets the necessary standard,[[52]](#footnote-52) and no additional work is required to bring it up to standard;
      3. we will receive full cooperation from you and all relevant personnel and other professional advisers;
      4. the services are inside the scope of the work outlined in this letter; and
      5. the information available to us is accurate and complete.
   2. If these assumptions are not met, then our legal costs may change.
   3. An estimate or statement of likely costs is not a commitment to carry out the engagement for a fixed amount. It is only an approximate amount and the costs incurred in this matter will depend on the matters referred to in paragraph 3 (Basis of Calculation of our fees) of the attached letter.
   4. We give no assurance that our engagement will be completed within a fixed time frame.

**Fees of people or businesses we obtain services from on your behalf**

If a barrister, expert witness or other service provider is engaged on your behalf, we do so as your agent. Their fees and expenses shall be paid by you in addition to our own fees. We accept no responsibility for their work [in contract or tort].

Where we appoint businesses or services on your behalf, we may request payment in advance.

**Negative interest rates and bank charges**

Any money, which we hold for you, for whatever reason, will be held in a bank account separate from the firm’s own money in accordance with obligations imposed on us by law and the Solicitors Accounts Regulations.

If we hold money for you and our bank imposes a charge (including interest) on that money, you agree that you will pay us the amount of that charge, when we ask you to do so, or that we may deduct it from money we hold for you. [Interest will be calculated on a daily basis for the period that we hold the money at the rate imposed by the bank.]

**[SCHEDULE 2 – TERMS AND CONDITIONS OF BUSINESS[[53]](#footnote-53)**

[these should deal with issues such as payment terms, payments on account of legal costs, dispute resolution, client money held by the firm]]

**[Attached: DATA PROTECTION NOTICE**

[insert Data Protection Notice]]

**Part 2: Non Litigation Templates**

**2.2 Sample text for s.150 Letter (General)**

The below terms are not s.150 requirements but practitioners may find them useful as a menu of options when creating their own firm’s template within the practice areas of conveyancing and probate.

With thanks to the Conveyancing and Probate Committees and to other colleagues for their input.

**Probate**

1. The professional fee for the administration of the estate covers the initial return, which must be made to the Revenue Commissioners, the extraction of the Grant of Probate and all non-contentious work in relation to the distribution of the assets and the completion of the administration of the estate, except the transfer of property.
2. All conveyancing fees will be charged on a separate basis.
3. In the event of litigation arising in this estate, this estimate does not include litigation fees.
4. Please note that you, as Personal Representative, will be responsible for our fee.
5. In order to expedite this administration please confirm now that we may sign all and any required paperwork on your behalf in relation to this administration.
6. If an inheritance tax return is made on behalf of a beneficiary, the following charges will be made: €{●} plus VAT per return. This charge will be payable by the individual beneficiary concerned and will not be payable by the estate. A general outlay charge will not apply to this charge. If reliefs and/or exemptions from Inheritance Tax are claimed and if the Revenue Commissioners raise queries and/or conduct an audit, then we will furnish the beneficiary concerned with a revised notice of costs.

**Conveyancing**

1. Sample scope for a commercial conveyancing transaction:

In this matter we will:

* + - prepare and issue a draft contract for sale / lease and vouched title in respect of the proposed sale
    - prepare and issue a draft lease and vouched title in respect of the proposed letting
    - review and report on the draft contract for sale and vouched title in respect of the proposed purchase
    - review and report on the draft lease and vouched title in respect of the proposed letting
    - negotiate the terms of a leaseof the property known as {●}, and once the form of [contract / lease] [is accepted by the proposed purchaser’s solicitor / you are satisfied with the form of the Contract / Lease], we will also progress the transaction and deal with standard title matters, approving the standard completion documents, with a view to completing the transaction in accordance with the terms of the [contract / lease} (the "Transaction"). In particular, please note that any tax or other advices are not included in this estimate.

1. If you have arranged with a third party for the discharge of our fees, this does not remove your obligations to us in the event that the third party fails to discharge our fees and outlays in accordance with this notice.

**General and miscellaneous Clauses**

We are committed to providing a timely service and in turn you are required to pay on account, interim and final invoices {prior to the closing date of the sale/purchase of the property} {within thirty (30 days) of the invoice date}{insert relevant payment date}.

1. Taxes and charges to consider for a conveyancing matter
   * + Government Agencies (e.g. stamp duty) €
     + Land Registry fees €
     + Registry of Deeds fees €
     + Fees for having documents sworn / declared €
     + Fee to Local Authority Letter re roads and services €
     + Search Fees €
     + Discharge fee to bank/lending institution €
2. Based on our current knowledge of the Transaction as outlined to us, we estimate that our professional fees will be in the region €{●} ({●} euro) plus VAT calculated on the basis of the time and labour that those working on your matter will expend where the unit of charging is based on our hourly fee rates as follows:

Partner €{●}

Senior Associate €{●}

Associate / Solicitor €{●}

Trainee / Paralegal / Legal Executive €{●}

1. Payment on Account of Fees & Disbursements

[We may ask you, either at the outset of our work or as it progresses, to make a payment to us on account of our fees and disbursements. Any payment on account will be credited against our invoice(s) for the work concerned.]

or

[We will require a payment on account from you on the acceptance of the terms, or as the case progresses on account of our fees and disbursements. Any payment on account will be credited against our invoice(s) for the work concerned. We will require payment on account of €{●} ({●} euro).]

1. Interim Invoices

We will invoice you at periodic intervals as we consider appropriate before final completion of the work we have undertaken for you.

1. Payment Terms and Dispute Resolution
   1. We are committed to providing a timely service and in turn you are required to pay on account, interim and final invoices within thirty (30) days of the invoice date.
   2. If you have arranged with a third party for the discharge of our fees, this does not remove your obligations to us in the event that the third party fails to discharge our fees in accordance with this notice.[[54]](#footnote-54)
   3. We reserve the right to charge interest from the end of our credit period, at the rate of eight per cent (8%) per annum on any unpaid invoice.[[55]](#footnote-55)
   4. If you are unclear about any aspect of the bill of costs, you should speak to the person responsible for the relevant work within twenty-one (21) days of the invoice date, so that any necessary action can be taken before the end of the credit period.[[56]](#footnote-56)
   5. If you dispute any aspect of the bill of costs, you must set out the nature of the dispute in writing and communicate this to the firm, within twenty-one (21) days of the bill of costs being issued to you, and the firm will endeavour to resolve the dispute by informal means including mediation.
   6. You are at any time entitled to have the dispute referred to mediation and information in relation to these procedures can be obtained from the Legal Services Regulatory Authority. You are also entitled to apply for adjudication of legal costs to the Office of the Legal Costs Adjudicators. Any application for adjudication must be made within six (6) months of receipt of the bill of costs or within three (3) months of the payment of the bill of costs, whichever date occurs first. In the event that the Legal Costs Adjudicator determines that the aggregate of the amounts to be paid is less than fifteen (15) per cent lower than the aggregate of those amounts set out in the bill of costs you will be liable for the costs of the adjudication.
   7. We are entitled to make an application for adjudication of costs in the event that the bill of costs or any part thereof remains unpaid on the expiry of a period of thirty (30) days from the date on which the bill of costs was provided.
   8. The Office of the Legal Costs Adjudicators may be contacted at the following address: Office of the Legal Costs Adjudicators, First Floor, 27-30 Merchants Quay, Dublin 8.

**Blended Rates**

In this matter, due to the nature and volume of work, we have agreed a blended charge out rate to be applied for all work carried out by us on your behalf. The blended charge out rate(s) exclusive of VAT is/are:-

[INSERT APPLICABLE POSITIONS AND RATES]

**Agent Relationship**

1. You authorise us to rely on any instructions given by [INSERT NAME OF AGENT] and to assume that these have been given on your behalf and with your approval, whether or not such approval has been given (save to the extent written notice to the contrary has been given by you to this firm). You also authorise this firm to communicate advice directly to [INSERT NAME OF AGENT] and we are not required to confirm that advice which has been communicated by [INSERT NAME OF AGENT] to you.
2. **Authority to deduct**

As our client you irrevocably authorise our firm to apply at any time any moneys held on client account for you by our firm, where such moneys are properly available to be applied, in or towards payment or (as the case may be) reimbursement of the following:

* outlays and disbursements paid by our firm on your behalf as properly required in the course of provision by our firm of legal services to you; or
* professional fees, outlays and value added tax thereon as set out in a bill of costs furnished by our firm to you relating to the provision by our firm of legal services to you; or
* any liability which our firm is properly required to discharge by reason of giving an undertaking to any third party on your authority in the course of provision by our firm of legal services to you; or
* any liability or assessment to taxation which our firm is properly required to discharge arising from or consequent upon the provision by our firm of legal services to you.

**Part 3: LITIGATION**

**3.1 S.150 Letter (Litigation)**

**CLIENT: [ ]**

**CASE: [ ]**

Dear [name]

**Introduction[[57]](#footnote-57)**

I confirm that we would be pleased to act for [you/Client] in relation to this case. This letter, together with its schedules, sets out information on our proposed legal costs and information on how we will conduct our business with you as your solicitors.

Our data protection notice is also attached.

These documents are important. Please read them carefully and please let us know if you have any questions or concerns.

**Scope of Work[[58]](#footnote-58)**

You have asked us to [here set out the work that the firm will be conducting for the client including specific objectives]. Please see attached at Schedule 1 an outline of the work to be done in each stage of your case and costs, likely costs and basis of costs involved, including whether we are likely to ask a barrister or other service provider to provide their services to assist your case.[[59]](#footnote-59)

**Legal Costs[[60]](#footnote-60)**

You are responsible for the payment of your legal costs.

We are required to certify certain information in relation to your legal costs and, for each stage of your case, provide an outline of work to be done and information on the legal costs. That information is set out in Schedule 1.

[Estimated Total][[61]](#footnote-61)

**Basis of calculation of our fees**

Features of your case taken into account in calculating our fees.

***[Alternative A (the Schedule I LSRA criteria)]***

[We use the time spent on your case as a guide in deciding the appropriate fee to be charged. However, it is only one of the elements that are taken into account.] Our fees are calculated on the following basis:

1. the complexity and novelty involved in the legal work;
2. the skill or specialised knowledge relevant to the matter which we have applied to the matter;
3. the time and labour we have reasonably expended on the matter;
4. the urgency attached to the matter by the client and whether this required us to give priority to that matter over other matters;
5. the place and circumstances in which the matter was transacted;
6. the number, importance and complexity of the documents that we were required to draft, prepare or examine.
7. where money, property or an interest in property is involved, the amount of the money or the value of the property or the interest in the property concerned;
8. taking into account the limitation of our liability set out in this letter;
9. whether or not we have necessarily undertaken research or investigative work and,
10. if so, the timescale in which such work was required to be completed; and
11. the use and costs of expert witnesses, or other expertise engaged by us and whether such costs were necessary and reasonable.

***[Alternative B (time costing only)]***

Our fees are calculated by the amount of working time spent on your case by the relevant partner, solicitor, legal executive or other member of our team at the rates set out below. Those rates reflect the skill or specialised knowledge of the relevant legal practitioner relevant to your case and take into account the limitation of our liability set out in this letter.

Hourly rates

Our rates per hour are as follows: -

|  |  |
| --- | --- |
| Partner | €{●} |
| Senior Associate | €{●} |
| Associate | €{●} |
| Legal executive | €{●} |
| Trainee solicitor | €{●} |

Hourly rates may change over the course of a case. An individual’s hourly rate may change if they are promoted.

**VAT**

All fees and general charges payable by you are exclusive of value added tax (“VAT”) which is, at present 23%. Any amount of VAT set out in this letter is calculated at that rate. However you are required to pay VAT at the rate that applies at the date of the issue of an invoice, which may be higher or lower.

**[Monthly invoicing**

[Unless your case is of short duration, we will issue invoices to you on a monthly basis. Our invoices are payable within 15 days of receipt.] [We reserve the right to charge interest at the rate of ({●}%) for any outstanding fees and charges.][[62]](#footnote-62)

**[Payment on account of fees or charges**

We may ask you to make a payment on account of fees or charges. Any payment on account will be credited against our final invoice for the work concerned.][[63]](#footnote-63)

**Our obligation to update you on your legal costs**

We are required to send you an update as soon as may be after we become aware of an issue that means that the legal costs in your case will be significantly greater than what is in this letter.[[64]](#footnote-64)

**Barrister, expert witness and other services costs**[[65]](#footnote-65)

Where feasible, we will not ask a barrister, expert witness or other service provider to assist with your case without first:

* 1. finding out how much he or she is likely to charge or how he or she charges;
  2. giving you this information on their charges; and
  3. being satisfied as to your approval.[[66]](#footnote-66)

**If you withdraw from your case and your case is discontinued**[[67]](#footnote-67)

If you withdraw from your case and your case is discontinued after it has started or if you decide not to continue to defend your case, you are likely to be responsible for both our costs and the reasonable legal costs incurred by the other parties involved in the case up to the time the case was withdrawn and discontinued.

The consequence of your withdrawal from litigation and its discontinuance are the following:

* where applicable, the remedy you are seeking may not continue to be available;
* legal limitations on making a claim may apply and you may be prohibited from pursuing your claim on the basis that too much time has elapsed;
* the other side may try to dismiss the case for failure to progress the case;
* your case may not be able to be continued or progressed where too much time has passed;
* the remedies sought from the other side may not be available;
* the other side may obtain judgment against you;
* the other side may secure an award of damages against you; and
* [other consequences, as appropriate.][[68]](#footnote-68)

**Paying our legal costs and the legal costs of the other parties involved in your case**[[69]](#footnote-69)

* 1. Costs of other parties

If you lose your case, in whole in or part, a court is likely to order you to pay part or all of the legal costs relating to your case. This may include the costs of the other parties to the case. As part of a settlement, you may also agree to pay the legal costs of other parties involved in your case.

* 1. Your legal costs

You are responsible for all of the legal costs (including our fees) that we incur on your behalf regardless of the outcome of your case. If you win your case, we will ask the court for an order asking the other side to pay your legal costs. That order for costs may not be sufficient to discharge all of the costs that we incur on your behalf and there may be a shortfall payable by you. If you lose your case, in whole in or part, we may not be able to recover any of your legal costs from the other side.

**Limitation of liability**

Our liability to you arising out of this letter and our solicitor and client relationship will be limited to [the higher of (a) the minimum amount of the professional indemnity insurance cover required to be maintained by us under Irish law; or (b) €{●}.][[70]](#footnote-70) Our liability will be limited to that extent for breach of contract, breach of statutory duty, negligence and otherwise. Nothing in this letter shall limit our liability to you where, by law, liability may not be limited, such as liability relating to fraud or fraudulent concealment. References to our liability include any liability of this firm and of its past, present and future partners and employees.

**Time to consider**

To give you time to consider this letter, we shall not provide any legal services in relation to your case for [{●} [number up to 10][ working] days unless–

* 1. you confirm that you wish us to proceed with your case,
  2. [in our opinion, to not provide our legal services would breach a statutory requirement or the rules of court or prejudice your rights in a way that could not be later remedied,
  3. we are required to provide legal services to you by court order, or
  4. a notice of trial has been served or a date has been fixed for the hearing of your case.][[71]](#footnote-71)

When you provide us with any instructions or when you return a signed copy of this letter, you confirm (a) that you wish to proceed and (b) your agreement to the terms of this letter.[[72]](#footnote-72)

**[Use of e-signatures and email**[[73]](#footnote-73)

You and we each consent to the use by the other of e-signatures on:-

(a) this letter.

(b) any other agreement between us where the use of the e-signatures is permitted by law.

(c) on any bill of costs provided by us to you, and

(d) any notice or other communication requiring or intending to be signed.]

You and we each consent to the use by the other of email or any other form of electronic communication from time to time agreed between us for the delivery of any notice or communication between us.[[74]](#footnote-74)

If you have any queries in relation to this letter, please contact [me][us][insert name of solicitor dealing with the transaction][the person responsible for the relevant work] and we will be happy to assist you. We thank you for your instructions.

I look forward to working with you.

Yours Sincerely

**[Name]**

**[Title]**

**[Firm]**

[This letter is transmitted by e-mail and is signed with an electronic signature.]

I/We accept the terms set out in this letter and its attachments.[[75]](#footnote-75)

Signed By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

For and on behalf of : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SCHEDULE 1 – OUTLINE OF STAGES OF YOUR CASE AND DETAILS OF LEGAL COSTS[[76]](#footnote-76)**

At any point in the proceedings, alternative dispute resolution might be pursued by the parties (for example mediation, arbitration, conciliation). In that event, some or all of the stages set out below may or may not be pursued.

**Part 1: Outline of stages of your case:**

| **Description of Stage** | **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- | --- |
| 1. Pre-proceedings work. |  |  |
| 2. From commencement of proceedings to trial/settlement. |  |  |
| 3. During course of trial/settlement and up to determination. |  |  |
| 4. Post-trial |  |  |

**Part 2: Legal costs details:**

Pre-proceedings work

Legal costs to date

We certify that the following costs apply on this stage to date. [Our invoice is attached.]

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

Costs certain to apply

(a) Fixed Costs

We certify that the following fixed costs will apply to this stage:-

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

(b) Costs where the amount to be charged is not fixed

The following costs will apply but are not fixed. We can tell you now the basis upon which they will be calculated.

[insert details of the costs to be incurred and the basis of calculation e.g. fees basis set out in paragraph 3 of this letter, stamp duty as x% of consideration agreed.]

Costs likely to apply[[77]](#footnote-77)

***[Alternative A*** **(*Some specified – not feasible to certify the balance*)]**[[78]](#footnote-78)

We certify that the following legal costs are likely to apply in dealing with this stage.

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

In cases of this kind, it is not feasible to let you know the other costs that are likely to apply to this stage at this time. Those other costs will be calculated on the basis set out in paragraph 3 of this letter.

***[Alternative B (Where it is practicable to certify costs likely to be incurred)]***

We certify that the following legal costs are likely to apply in dealing with this stage:

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

***[Alternative C******(Not feasible to certify any of the costs)]***

In cases of this kind, it is not feasible[[79]](#footnote-79) to let you know now about the costs that will apply in this stage. However, we certify that our costs will be calculated on the basis set out in paragraph 3 of this letter.

From commencement of proceedings to trial/settlement

*[Repeat 1.1-1.3 of Schedule 1 and apply to this stage of the proceedings to meet the requirements of s.150(4)(a) as well as s.150(4)(e)].*

During course of trial/settlement and up to determination

*[Repeat 1.1-1.3 of Schedule 1 and apply to this stage of the proceedings to meet the requirements of s.150(4)(a) as well as s.150(4)(e)].*

Post trial

*[Repeat 1.1-1.3 of Schedule 1 and apply to this stage of the proceedings to meet the requirements of s.150(4)(a) as well as s.150(4)(e)].*

**SCHEDULE 2 – FURTHER INFORMATION ON COSTS[[80]](#footnote-80)**

1. **Time recording**

Where our fees are based on our time working on your case, this refers to all time spent by us on the case on your behalf, for example at meetings or considering and drafting documents.

We record time in units of six minutes. We will charge for correspondence and calls and all other time spent in six-minute units, rounded up to the next unit.

1. **Fixed** **Costs or Certificate of** **Likely** **Costs**
   1. Where we have certified fixed costs or certified likely costs, we have done so on the following basis:
      1. we will receive full cooperation from you and all relevant personnel and other professional advisers;
      2. the services are inside the scope of the work outlined in this letter; and
      3. the information available to us is accurate and complete.
   2. If these assumptions are not met, then our legal costs may change.
   3. An estimate or statement of likely costs is not a commitment to carry out the engagement for a fixed amount. It is only an approximate amount and the costs incurred in this case will depend on the cases referred to in paragraph 3 (Basis of Calculation of our fees) of the attached letter.
   4. We give no assurance that our engagement will be completed within a fixed time frame.

**Fees of people or businesses we obtain services from on your behalf**

If a barrister, expert witness or other service provider is engaged on your behalf, we do so as your agent. Their fees and expenses shall be paid by you in addition to our own fees. We accept no responsibility for their work [in contract or tort].

Where we appoint businesses or services on your behalf, we may request payment in advance.

**Negative interest rates and bank charges**

Any money, which we hold for you, for whatever reason, will be held in a bank account separate from the firm’s own money in accordance with obligations imposed on us by law and the Solicitors Accounts Regulations.

If we hold money for you and our bank imposes a charge (including interest) on that money, you agree that you will pay us the amount of that charge, when we ask you to do so, or that we may deduct it from money we hold for you. [Interest will be calculated on a daily basis for the period that we hold the money at the rate imposed by the bank.]**[SCHEDULE 3 – TERMS AND CONDITIONS OF BUSINESS[[81]](#footnote-81)**

[these should deal with issues such as payment terms, payments on account of legal costs, dispute resolution, client money held by the firm]]

**[Attached: DATA PROTECTION NOTICE**

[insert Data Protection Notice]]

**Part 3 - LITIGATION**

**3.2 S.150 Letter (PIAB)**

**CLIENT: [ ]**

**CASE: [ ]**

Dear [name]

**Introduction[[82]](#footnote-82)**

I confirm that we would be pleased to act for [you/Client] in relation to this case. This letter, together with its schedules, sets out information on our proposed legal costs and information on how we will conduct our business with you as your solicitors.

Our data protection notice is also attached.

These documents are important. Please read them carefully and please let us know if you have any questions or concerns.

**Scope of Work[[83]](#footnote-83)**

You have asked us to act on your behalf for your personal injury matter. This letter describes all work carried out by us until your case is concluded either by way of settlement or acceptance of a Personal Injuries Assessment Board award or until the point that your case is released from the Personal Injuries Assessment Board by way of authorisation.

**Legal Costs[[84]](#footnote-84)**

You are responsible for the payment of your legal costs.

We are required to certify certain information in relation to your legal costs and, for each stage of your case, provide an outline of work to be done and information on the legal costs. That information is set out in Schedule 1.

[Summary of Legal Costs.][[85]](#footnote-85)

**Basis of calculation of our fees**

Features of your case taken into account in calculating our fees.

***[Alternative A (the Schedule I LSRA criteria)]***

[We use the time spent on your case as a guide in deciding the appropriate fee to be charged. However, it is only one of the elements that are taken into account.] Our fees are calculated on the following basis:

1. the complexity and novelty involved in the legal work;
2. the skill or specialised knowledge relevant to the matter which we have applied to the matter;
3. the time and labour we have reasonably expended on the matter;
4. the urgency attached to the matter by the client and whether this required us to give priority to that matter over other matters;
5. the place and circumstances in which the matter was transacted;
6. the number, importance and complexity of the documents that we were required to draft, prepare or examine;
7. where money, property or an interest in property is involved, the amount of the money or the value of the property or the interest in the property concerned;
8. taking into account the limitation of our liability set out in this letter;
9. whether or not we have necessarily undertaken research or investigative work; and
10. if so, the timescale in which such work was required to be completed; and
11. the use and costs of expert witnesses, or other expertise engaged by us and whether such costs were necessary and reasonable.

***[Alternative B (time costing only)]***

Our fees are calculated by the amount of working time spent on your case by the relevant partner, solicitor, legal executive or other member of our team at the rates set out below. Those rates reflect the skill or specialised knowledge of the relevant legal practitioner relevant to your case and take into account the limitation of our liability set out in this letter.

Hourly rates

Our rates per hour are as follows: -

|  |  |
| --- | --- |
| Partner | €{●} |
| Senior Associate | €{●} |
| Associate | €{●} |
| Legal executive | €{●} |
| Trainee solicitor | €{●} |

Hourly rates may change over the course of a case. An individual’s hourly rate may change if they are promoted.

**VAT**

All fees and general charges payable by you are exclusive of value added tax (“VAT”) which is, at present 23%. Any amount of VAT set out in this letter is calculated at that rate. However you are required to pay VAT at the rate that applies at the date of the issue of an invoice, which may be higher or lower.

**[Monthly invoicing**

Unless your case is of short duration, we will issue invoices to you on a monthly basis. Our invoices are payable within 15 days of receipt.] [We reserve the right to charge interest at the rate of ({●}%) for any outstanding fees and charges.]][[86]](#footnote-86)

**[Payment on account of fees or charges**

We may ask you to make a payment on account of fees or charges. Any payment on account will be credited against our final invoice for the work concerned.][[87]](#footnote-87)

**Our obligation to update you on your legal costs**

We are required to send you an update as soon as may be after we become aware of an issue that means that the legal costs in your case will be significantly greater than what is in this letter.[[88]](#footnote-88)

**Barrister, expert witness and other services costs**[[89]](#footnote-89)

Where feasible, we will not ask a barrister, expert witness or other service provider to assist with your case without first:

* 1. finding out how much he or she is likely to charge or how he or she charges;
  2. giving you this information on their charges; and
  3. being satisfied as to your approval.[[90]](#footnote-90)

It is very likely that we will have to employ expert witnesses in your case. The expert witnesses in this matter can include doctors, engineers, vocational rehabilitation consultants and actuaries.

In respect of expert witnesses, we estimate that we will require a medical report(s) which usually cost between €{●} and €{●}. In addition we may require the services of engineer or motor assessor whose fees if the case is concluded prior to a court hearing are likely to be between €{●} and €{●}. The Personal Injuries Assessment Board fee of €45 is a likely outlay. Other possible outlays include Garda Abstracts which usually cost approximately €{●} and hospital records which have an approximate cost of €{●}.

In the event that any fee charged by an expert is likely to exceed the amounts referred to above, any expert that we have not envisaged above is required or any shortfall in payments that have not been signalled above are likely then we will seek your consent prior to agreeing terms or engaging the expert.

If you wish us to inform you individually every time we engage any expert or witness in a case, we would be happy to do so upon your written confirmation but otherwise we will take this letter to be your implied consent to act in accordance with the procedures set out above.

**If you withdraw from your case and your case is discontinued**[[91]](#footnote-91)

If you withdraw from your case and your case is discontinued after it has started or if you decide not to continue to defend your case, you are likely to be responsible for both our costs and the reasonable legal costs incurred by the other parties involved in the case up to the time the case was withdrawn and discontinued.

The consequence of your withdrawal from litigation and its discontinuance are the following:

* where applicable, the remedy you are seeking may not continue to be available;
* legal limitations on making a claim may apply and you may be prohibited from pursuing your claim on the basis that too much time has elapsed;
* the other side may try to dismiss the case for failure to progress the case;
* your case may not be able to be continued or progressed where too much time has passed;
* the remedies sought from the other side may not be available;
* the other side may obtain judgment against you;
* the other side may secure an award of damages against you; and
* [other consequences, as appropriate.][[92]](#footnote-92)

**Paying our legal costs and the legal costs of the other parties involved in your case**[[93]](#footnote-93)

* 1. Costs of other parties

In the event that this matter concludes within the Personal Injuries Assessment Board process, you will not be liable for the costs of any of the other parties involved in your case. In the event that the matter does not conclude within that process and the matter is required to proceed to court, we will send you an updated notice in relation to the costs arising in that context.

* 1. Your legal costs

You are responsible for all of the legal costs (including our fees) that we incur on your behalf regardless of the outcome of your case. You will not be able to recover the costs incurred on your behalf in the Personal Injuries Assessment Board process from any other party involved in your case. In the event that the matter does not conclude within that process and the matter is required to proceed to court, we will send you an updated notice in relation to costs arising in that context.

**Limitation of liability**

Our liability to you arising out of this letter and our solicitor and client relationship will be limited to [the higher of (a) the minimum amount of the professional indemnity insurance cover required to be maintained by us under Irish law; or (b) €{●}][[94]](#footnote-94). Our liability will be limited to that extent for breach of contract, breach of statutory duty, negligence and otherwise. Nothing in this letter shall limit our liability to you where, by law, liability may not be limited, such as liability relating to fraud or fraudulent concealment. References to our liability include any liability of this firm and of its past, present and future partners and employees.

**Time to consider**

To give you time to consider this letter, we shall not provide any legal services in relation to your case for [{●} [number up to 10][ working] days unless–

* 1. you confirm that you wish us to proceed with your case,
  2. [in our opinion, to not provide our legal services would breach a statutory requirement or the rules of court or prejudice your rights in a way that could not be later remedied,
  3. we are required to provide legal services to you by court order, or
  4. a notice of trial has been served or a date has been fixed for the hearing of your case.][[95]](#footnote-95)

When you provide us with any instructions or when you return a signed copy of this letter, you confirm (a) that you wish to proceed and (b) your agreement to the terms of this letter.[[96]](#footnote-96)

**[Use of e-signatures and email**[[97]](#footnote-97)

You and we each consent to the use by the other of e-signatures on:-  
  
(a) this letter;  
  
(b) any other agreement between us where the use of the e-signatures is permitted by law;  
  
(c) on any bill of costs provided by us to you; and  
  
(d) any notice or other communication requiring or intending to be signed.

You and we each consent to the use by the other of email or any other form of electronic communication from time to time agreed between us for the delivery of any notice or communication between us.[[98]](#footnote-98)

If you have any queries in relation to this letter, please contact [me][us][insert name of solicitor dealing with the transaction][the person responsible for the relevant work] and we will be happy to assist you. We thank you for your instructions.

I look forward to working with you.

Yours Sincerely

**[Name]**

**[Title]**

**[Firm]**

[This letter is transmitted by e-mail and is signed with an electronic signature.]

I/We accept the terms set out in this letter and its attachments.[[99]](#footnote-99)

Signed By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

For and on behalf of : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SCHEDULE 1 – OUTLINE OF WORK IN YOUR CASE AND DETAILS OF LEGAL COSTS[[100]](#footnote-100)**

In order to keep you informed about your case, we include here an outline of the work which may need to be done in respect of this matter.

**Part 1: Outline of work in your case:**

| **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- |
| Take instructions from you. Conduct preliminary investigations into liability. Seek a medical report(s) from your treating doctor/consultant. Seek a Garda Abstract and statements in the case of a road traffic accident. Correspond with the proposed respondent(s) or their insurance company(ies). Obtain particulars and supporting documentation in respect of any special damages for inclusion in the submission to the Personal Injuries Assessment Board. Obtain an Engineers or Motor Assessors Report.  Make an application to the Personal Injuries Assessment Board on your behalf. Correspond with the Personal Injuries Assessment Board. Advise you in respect of attendance with a Personal Injuries Assessment Board medical.  Provide advice in respect of a Personal Injuries Assessment Board award. Engage a barrister to provide advice in respect of a Personal Injuries Assessment Board award. |  |

**Part 2: Legal costs details:**

Legal costs to date

We certify that the following costs apply on this case to date. [Our invoice is attached.]

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

Costs certain to apply

(a) Fixed Costs

We certify that the following fixed costs will apply to this case:-

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

(b) Costs where the amount to be charged is not fixed

The following costs will apply but are not fixed. We can tell you now the basis upon which they will be calculated.

[insert details of the costs to be incurred and the basis of calculation e.g. fees basis set out in paragraph 3 of this letter, stamp duty as x% of consideration agreed.]

Costs likely to apply[[101]](#footnote-101)

***[Alternative A*** **(*Some specified – not feasible to certify the balance*)]**[[102]](#footnote-102)

We certify that the following legal costs are likely to apply in dealing with this case.

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

In cases of this kind, it is not feasible to let you know the other costs that are likely to apply to this stage at this time. Those other costs will be calculated on the basis set out in paragraph 3 of this letter.

***[Alternative B (Where it is practicable to certify costs likely to be incurred)]***

We certify that the following legal costs are likely to apply in dealing with your case:

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

***[Alternative C******(Not feasible to certify any of the costs)]***

In cases of this kind, it is not feasible[[103]](#footnote-103) to let you know now about the costs that will apply in this case. However, we certify that our costs will be calculated on the basis set out in paragraph 3 of this letter.

**SCHEDULE 2 - FURTHER INFORMATION ON COSTS**

1. **Time recording**

Where our fees are based on our time working on your case, this refers to all time spent by us on the case on your behalf, for example at meetings or considering and drafting documents.

We record time in units of six minutes. We will charge for correspondence and calls and all other time spent in six-minute units, rounded up to the next unit.

1. **Fixed** **Costs or Certificate of** **Likely** **Costs**
   1. Where we have certified fixed costs or certified likely costs, we have done so on the following basis:
      1. we will receive full cooperation from you and all relevant personnel and other professional advisers;
      2. the services are inside the scope of the work outlined in this letter; and
      3. the information available to us is accurate and complete.
   2. If these assumptions are not met, then our legal costs may change.
   3. An estimate or statement of likely costs is not a commitment to carry out the engagement for a fixed amount. It is only an approximate amount and the costs incurred in this case will depend on the cases referred to in paragraph 3 (Basis of Calculation of our fees) of the attached letter.
   4. We give no assurance that our engagement will be completed within a fixed time frame.

**Fees of people or businesses we obtain services from on your behalf**

If a barrister, expert witness or other service provider is engaged on your behalf, we do so as your agent. Their fees and expenses shall be paid by you in addition to our own fees. We accept no responsibility for their work [in contract or tort].

Where we appoint businesses or services on your behalf, we may request payment in advance.

**Negative interest rates and bank charges**

Any money, which we hold for you, for whatever reason, will be held in a bank account separate from the firm’s own money in accordance with obligations imposed on us by law and the Solicitors Accounts Regulations.

If we hold money for you and our bank imposes a charge (including interest) on that money, you agree that you will pay us the amount of that charge, when we ask you to do so, or that we may deduct it from money we hold for you. [Interest will be calculated on a daily basis for the period that we hold the money at the rate imposed by the bank.]

**[SCHEDULE 3 – TERMS AND CONDITIONS OF BUSINESS[[104]](#footnote-104)**

[these should deal with issues such as payment terms, payments on account of legal costs, dispute resolution, client money held by the firm]]

**[Attached: DATA PROTECTION NOTICE**

[insert Data Protection Notice]]

**Part 3 - LITIGATION**

**3.3 S.150 Letter (Post PIAB)**

**CLIENT: [ ]**

**CASE: [ ]**

Dear [name]

**Introduction[[105]](#footnote-105)**

We refer to our letter of date [insert date].

Your case has now been released from the Personal Injuries Assessment Board so it is likely that we will now have to issue court proceedings.

These documents are important. Please read them carefully and please let us know if you have any questions or concerns.

**Scope of Work[[106]](#footnote-106)**

You have asked us to [here set out the work that the firm will be conducting for the client including specific objectives].

**Legal Costs[[107]](#footnote-107)**

You are responsible for the payment of your legal costs.

We are required to certify certain information in relation to your legal costs and, for each stage of your case, provide an outline of work to be done and information on the legal costs. That information is set out in Schedule 1.

[Summary of Legal Costs.][[108]](#footnote-108)

**Basis of calculation of our fees**

Features of your case taken into account in calculating our fees.

Our fees in this case are calculated

***[Alternative A (time costing only)]***

by the amount of working time spent on the case by the relevant partner, solicitor, legal executive or other member of our team at the rates set out below. Those rates reflect the skill or specialised knowledge of the relevant legal practitioner relevant to the case and take into account the limitation of our liability set out in this letter.[[109]](#footnote-109)

***[Alternative B (the Schedule I LSRA criteria)]***

on the following basis:

1. the complexity and novelty involved in the legal work;
2. the skill or specialised knowledge relevant to the case which we have applied to the case;
3. the time and labour we have reasonably expended on the case;
4. the urgency attached to the case by the client and whether this required us to give priority to that case over other cases;
5. the place and circumstances in which the case was transacted;
6. the number, importance and complexity of the documents that we were required to draft, prepare or examine;
7. where money, property or an interest in property is involved, the amount of the money or the value of the property or the interest in the property concerned;
8. taking into account the limitation of our liability set out in this letter;
9. whether or not we have necessarily undertaken research or investigative work; and,
10. if so, the timescale in which such work was required to be completed; and
11. the use and costs of expert witnesses, or other expertise engaged by us and whether such costs were necessary and reasonable.

Hourly rates

Our rates per hour are as follows: -

|  |  |
| --- | --- |
| Partner | €{●} |
| Senior Associate | €{●} |
| Associate | €{●} |
| Legal executive | €{●} |
| Trainee solicitor | €{●} |

Hourly rates may change over the course of a case. An individual’s hourly rate may change if they are promoted.

**VAT**

All fees and general charges payable by you are exclusive of value added tax (“VAT”) which is, at present 23%. Any amount of VAT set out in this letter is calculated at that rate. However you are required to pay VAT at the rate that applies at the date of the issue of an invoice, which may be higher or lower.

**Monthly invoicing**

Unless your case is of short duration, we will issue invoices to you on a monthly basis. [Our invoices are payable within 15 days of receipt.][[110]](#footnote-110)

**Our obligation to update you on your legal costs**

We are required to send you an update as soon as may be after we become aware of an issue that means that the legal costs in your case will be significantly greater than what is in this letter.[[111]](#footnote-111)

**Barrister, expert witness and other services costs**[[112]](#footnote-112)

Where feasible, we will not ask a barrister, expert witness or other service provider to assist with your case without first:

* 1. finding out how much he or she is likely to charge or how he or she charges;
  2. giving you this information on their charges; and
  3. being satisfied as to your approval.[[113]](#footnote-113)

It is very likely that we will have to employ expert witnesses in your cases and if it proceeds to litigation, we will require the services of a barrister or barristers. The expert witnesses in this matter can include doctors, engineers, vocational rehabilitation consultants, actuaries and perhaps other experts. [We have an arrangement with the barristers we employ that they will not seek any more fees than those recovered from the respondent/proposed defendant and therefore there will be no extra charge to you.]

In respect of expert witnesses, there may be shortfalls in what we recover from the respondent/proposed defendant if the case is successful and we will seek to recover these amounts from you.

* 1. Medical reports - We will definitely require medical reports. The number of these is unclear at present and the cost will usually vary from €{●} to €{●}. The average case involves between 3 and 6 medical reports. If the case is successful against the proposed Defendant(s), we would expect to recover most of this expense though there may a shortfall of between €{●} and €{●} per report.
  2. [Engineers reports – We may require to engage an engineer if liability is an issue. [We have an arrangement with the engineer/engineers we engage that they will not seek any further charge beyond what they receive from the proposed Defendant(s).]

OR

[Engineers fees can range from between €{●} to €{●} plus VAT and although most of this will be recovered from the proposed Defendants if the case is successful, there may be a shortfall of as much as €{●} plus VAT.]

* 1. Vocational Rehabilitation and Actuary’s reports – These will be required in serious cases involving large loss of earnings claims or considerable future medical expenses. In general, we expect to recover most fees from the proposed defendants but there is occasionally a shortfall of approximately €{●}.
  2. Standby/Attendance Fees – Experts (particularly some in the medical profession) will occasionally seek standby fees exceeding that which will be recovered from the proposed Defendant(s). In the event that we feel that you may have a shortfall for which you may be responsible, we will inform you prior to agreeing terms.

In the event that any fee charged by an expert is likely to exceed the amounts referred to above, any expert that we have not envisaged above is required or any shortfall in payments that have not been signalled above are likely then we will seek your consent prior to agreeing terms or engaging the expert.

If you wish us to inform you individually every time we engage any barrister, expert or witness in a case, we would be happy to do so upon your written confirmation but otherwise we will take this letter to be your implied consent to act in accordance with the procedures set out above.

**If you withdraw from your case and your case is discontinued**[[114]](#footnote-114)

If you withdraw from your case and your case is discontinued after it has started or if you decide not to continue to defend your case, you are likely to be responsible for both our costs and the reasonable legal costs incurred by the other parties involved in the case up to the time the case was withdrawn and discontinued.

The consequence of your withdrawal from litigation and its discontinuance are the following:

* where applicable, the remedy you are seeking may not continue to be available;
* legal limitations on making a claim may apply and you may be prohibited from pursuing your claim on the basis that too much time has elapsed;
* the other side may try to dismiss the case for failure to progress the case;
* your case may not be able to be continued or progressed where too much time has passed;
* the remedies sought from the other side may not be available;
* the other side may obtain judgment against you;
* the other side may secure an award of damages against you; and
* [other consequences, as appropriate.][[115]](#footnote-115)

**Paying our legal costs and the legal costs of the other parties involved in your case**[[116]](#footnote-116)

* 1. Costs of other parties

If you lose your case, in whole in or part, a court is likely to order you to pay part or all of the legal costs relating to your case. This may include the costs of the other parties to the case. As part of a settlement, you may also agree to pay the legal costs of other parties involved in your case.

* 1. Your legal costs

You are responsible for all of the legal costs (including our fees) that we incur on your behalf regardless of the outcome of your case. If you win your case, we will ask the court for an order asking the other side to pay your legal costs. That order for costs may not be sufficient to discharge all of the costs that we incur on your behalf and there may be a shortfall payable by you. If you lose your case, in whole in or part, we may not be able to recover any of your legal costs from the other side.

**Limitation of liability**

Our liability to you arising out of this letter and our solicitor and client relationship will be limited to [the higher of (a) the minimum amount of the professional indemnity insurance cover required to be maintained by us under Irish law; or (b) €{●}.][[117]](#footnote-117) Our liability will be limited to that extent for breach of contract, breach of statutory duty, negligence and otherwise. Nothing in this letter shall limit our liability to you where, by law, liability may not be limited, such as liability relating to fraud or fraudulent concealment. References to our liability include any liability of this firm and of its past, present and future partners and employees.

**Time to consider**

To give you time to consider this letter, we shall not provide any legal services in relation to your case for [{●} [number up to 10][ working] days unless–

* 1. you confirm that you wish us to proceed with your case,
  2. [in our opinion, to not provide our legal services would breach a statutory requirement or the rules of court or prejudice your rights in a way that could not be later remedied,
  3. we are required to provide legal services to you by court order, or
  4. a notice of trial has been served or a date has been fixed for the hearing of your case.][[118]](#footnote-118)

When you provide us with any instructions or when you return a signed copy of this letter, you confirm (a) that you wish to proceed and (b) your agreement to the terms of this letter.[[119]](#footnote-119)

**[Use of e-signatures and emails**[[120]](#footnote-120)

You and we each consent to the use by the other of e-signatures on:-  
  
(a) this letter.  
  
(b) any other agreement between us where the use of the e-signatures is permitted by law.  
  
(c) on any bill of costs provided by us to you, and  
  
(d) any notice or other communication requiring or intending to be signed.]

You and we each consent to the use by the other of email or any other form of electronic communication from time to time agreed between us for the delivery of any notice or communication between us.[[121]](#footnote-121)

I look forward to working with you.

Yours Sincerely

**[Name]**

**[Title]**

**[Firm]**

[This letter is transmitted by e-mail and is signed with an electronic signature.]

I/We accept the terms set out in this letter and its attachments.[[122]](#footnote-122)

Signed By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

For and on behalf of : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SCHEDULE 1 – OUTLINE OF STAGES OF YOUR CASE AND DETAILS OF LEGAL COSTS[[123]](#footnote-123)**

**Part 1: Outline of stages of your case:**

At any point in the proceedings, alternative dispute resolution might be pursued by the parties (for example mediation, arbitration, conciliation). In that event, some or all of the stages set out below may or may not be pursued.

| **Description of Stage** | **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- | --- |
| 1. Pre-proceedings | Steps in this stage will include preliminary meetings with you, taking instructions, conducting preliminary investigations into liability, obtaining Garda abstract report and statements, possibly engaging a Consulting Engineer and/or a Motor Assessor. There will be work surrounding the obtaining of medical reports from your treating Doctors/Consultants.[[124]](#footnote-124) There will be correspondence with the Defendant seeking admission of liability, engagement of Counsel to draft appropriate Personal Injuries Summons, possible work surrounding the taking up of medical records from any treating Hospitals. |  |
| 2. From commencement of proceedings to trial | Steps which might be taken will revolve around the issuance of the Personal Injuries Summons, possible Application for Substituted Service if required, receiving and dealing with Request for Particulars. Updating medical reports, consideration of the Defendant’s Defence, raising Particulars on the Defence, correspondence surrounding requests by the Defendant to have you examined by the Defendant’s Consultants, possible work surrounding Motion for Judgment/ to compel delivery of particulars. There will be work surrounding the preparation of Notice of additional particulars of personal injuries, work surrounding the gathering in of your claim for special damages and all vouching documentation. There may be work surrounding issues of Discovery by way of Request for Voluntary Discovery and in respect of Motion for a formal Order for Discovery. There will be work surrounding having the action set down for Trial and then preparatory work in respect of getting the matter in readiness for Trial, there will be work surrounding the preparation of a Case to Counsel to Advise on Proofs and in connection with Counsel’s directions on Proofs. There will be a necessity for engagement of a range of expert witnesses and these witnesses may include; Vocational Assessors, Actuaries, Occupational Therapists, Nursing Care Consultants, Assistive Technology Consultants, Chartered Accountants, Architects and Quantity Surveyors. There may also be work carried out in the event of settlement negotiations being arranged during the course of the proceedings. There will be work surrounding compliance with the Rules of Disclosure and in respect of exchanging reports with the Defendants and work entailed in connection with the preparation of the Briefing documentation for Counsel for the Trial. |  |
| 3. During course of trial/ settlement and up to determination of proceedings | Making arrangements for consultation to be held with witnesses prior to the Hearing, discussions with you and with Counsel, engagement of Stenography services if required and work entailed in connection with the attendance at Court throughout the course of the Trial and in the event of the matter proceeding to subsequent days Hearing, to obtain transcript of evidence and work entailed in connection with the preparatory work necessary for any subsequent Trial days. In the event of the Court reserving its Judgment, further attending Court to take the Courts Judgment and a further Court attendance to deal with any Applications surrounding Orders for Costs and the form of final Order. |  |
| 4. Post-trial | Obtaining payment of the damages, dealing with issues surrounding payment of special damages to Hospitals, Health Insurer or such like. There will be work in connection with the preparation of the Party and Party Bill of Costs and in respect of negotiating and settling such costs, or if necessary, in respect of the preparation of an itemised Bill of Costs for Adjudication and in respect of the Adjudication of your Party and Party Costs. |  |

**Part 2: Legal costs details:**

Pre-proceedings

Legal costs to date

We certify that the following costs apply on this stage to date. [Our invoice is attached.]

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  Medical Report | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - Personal Injuries Assessment Board Fee  - [Others]] | €{●} |
| **Total** | **€{●}** |

Although we may recover most of the cost of the medical report(s) from the proposed defendant(s) in the event that the case is successful, the fees in respect of professional fees and the Personal Injuries Assessment Board fee for the work done to date is not recoverable in accordance with the provisions of Section 51B of the Personal Injuries Assessment Board Act 2007.

Costs certain to apply

(a) Fixed Costs

We certify that the following fixed costs will apply to this stage:-

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

(b) Costs where the amount to be charged is not fixed

The following costs will apply but are not fixed. We can tell you now the basis upon which they will be calculated.

[insert details of the costs to be incurred and the basis of calculation e.g. fees basis set out in paragraph 3 of the letter, stamp duty as x% of consideration agreed.]

Costs likely to apply[[125]](#footnote-125)

***[Alternative A*** **(*Some specified – not feasible to certify the balance*)]**[[126]](#footnote-126)

We certify that the following legal costs are likely to apply in dealing with this stage.

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

In cases of this kind, it is not feasible to let you know the other costs that are likely to apply to this stage at this time. Those other costs will be calculated on the basis set out in paragraph 3 of the letter.

***[Alternative B (Where it is practicable to certify costs likely to be incurred)]***

We certify that the following legal costs are likely to apply in dealing with this stage:

|  |  |
| --- | --- |
| Our fees | €{●} |
| Postage, phone and photocopying charges | €{●} |
| Travel expenses | €{●} |
| VAT | €{●} |
| Fees of people or businesses we obtain services from on your behalf  [insert details] | €{●} |
| VAT | €{●} |
| [Outlay not liable to VAT  Taxes and charges payable to:  - [Government agencies (e.g., stamp duty)]  - [Others]] | €{●} |
| **Total** | **€{●}** |

***[Alternative C******(Not feasible to certify any of the costs)]***

In cases of this kind, it is not feasible[[127]](#footnote-127) to let you know now about the costs that will apply in this stage. However, we certify that our costs will be calculated on the basis set out in paragraph 3 of the letter.

From commencement of proceedings to trial

*[Repeat 1.1-1.3 of Schedule 1 and apply to this stage of the proceedings to meet the requirements of s.150(4)(a) as well as s.150(4)(e)].*

During course of trial/settlement and up to determination of proceedings

*[Repeat 1.1-1.3 of Schedule 1 and apply to this stage of the proceedings to meet the requirements of s.150(4)(a) as well as s.150(4)(e)].*

Post-trial

*[Repeat 1.1-1.3 of Schedule 1 and apply to this stage of the proceedings to meet the requirements of s.150(4)(a) as well as s.150(4)(e)].*

**SCHEDULE 2 - FURTHER INFORMATION ON COSTS**

1. **Time recording**

Where our fees are based on our time working on your case, this refers to all time spent by us on the case on your behalf, for example at meetings or considering and drafting documents.

We record time in units of six minutes. We will charge for correspondence and calls and all other time spent in six-minute units, rounded up to the next unit.

1. **Fixed** **Costs or Certificate of** **Likely** **Costs**
   1. Where we have certified fixed costs or certified likely costs, we have done so on the following basis:
      1. we will receive full cooperation from you and all relevant personnel and other professional advisers;
      2. the services are inside the scope of the work outlined in this letter; and
      3. the information available to us is accurate and complete.
   2. If these assumptions are not met, then our legal costs may change
   3. An estimate or statement of likely costs is not a commitment to carry out the engagement for a fixed amount. It is only an approximate amount and the costs incurred in this case will depend on the cases referred to in paragraph 3 (Basis of Calculation of our fees) of the attached letter.
   4. We give no assurance that our engagement will be completed within a fixed time frame.

**Fees of people or businesses we obtain services from on your behalf**

If a barrister, expert witness or other service provider is engaged on your behalf, we do so as your agent. Their fees and expenses shall be paid by you in addition to our own fees. We accept no responsibility for their work [in contract or tort].

Where we appoint businesses or services on your behalf, we may request payment in advance.

**Negative interest rates and bank charges**

If we hold money for you and our bank imposes a charge (including interest) on that money, you agree that you will pay us the amount of that charge, when we ask you to do so, or that we may deduct it from money we hold for you. [Interest will be calculated on a daily basis for the period that we hold the money at the rate imposed by the bank.]

**[SCHEDULE 3 – TERMS AND CONDITIONS OF BUSINESS[[128]](#footnote-128)**

[these should deal with issues such as payment terms, payments on account of legal costs, dispute resolution, client money held by the firm]]

**[Attached: DATA PROTECTION NOTICE**

[insert Data Protection Notice]]

**Part 3 – LITIGATION**

**3.4 Outline of stages and other text (Litigation)**

**Sample outline of stages for litigation matters**

This document provides samples of text for the outline of stages for a range of practice areas. There is also sample wording provided on likely costs in a family law matter. In certain areas, there is an outline of it in compact form and a longer form of description. This document does not provide templates but is to be treated as a resource by practitioners in assisting them to complete their s.150 letters for litigation matters.

1. Plenary Matter
   1. Outline of Stages - Compact form

Pre-proceedings

From commencement of proceedings to trial/settlement

-Post issuance of proceedings to trial

-Discovery and interrogatories

-Pre-trial preparation

During course of trial/settlement and up to determination

* 1. Post hearing
  2. Outline of Stages Long form  
     Pre-proceedings  
     From commencement of proceedings to trial/settlement  
     During course of trial/settlement and up to determination  
     Post trial

1. High Court Defamation/ Libel/ Slander Matter
   1. Outline of Stages Compact form  
      Pre-proceedings  
      From commencement of proceedings to trial/settlement  
      During course of trial  
      Post trial
   2. Outline of Stages Long form   
      Pre-proceedings  
      From commencement of proceedings to trial/settlement  
      During course of trial/settlement and up to determination  
      Post trial
2. High Court Debt Collection Outline of Stages  
   Pre-proceedings  
   From commencement of proceedings to trial/settlement  
   During course of trial  
   Post trial
3. Post-PIAB Outline of Stages (alternative version to outline contained in s.150 letter template)  
   Pre-proceedings  
   From commencement of proceedings to trial/settlement  
   Course of trial/settlement and up to determination  
   Post trial
4. Family Law Matter
   1. Outline of Stages  
      Early Resolution/Pre issue of Circuit Family Court proceedings  
      From commencement of proceedings to hearing/settlement  
      During course of hearing  
      Post hearing
   2. Sample wording on likely costs

**1.1 Plenary Matter – Outline of Stages (compact form)**

At any point in the proceedings, alternative dispute resolution might be pursued by the parties (for example mediation, arbitration, conciliation). In that event, some or all of the stages set out below may or may not be pursued.

| **Description of Stage** | **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- | --- |
| 1.Pre-proceeding~~s~~ | The work undertaken may include; taking instructions, preliminary attendance on you taking instructions, receiving and reviewing documentation, conducting preliminary enquiries and investigations, correspondence with the Defendant, preparation of case to Counsel to provide a preliminary opinion, engagement of experts, such experts may include Forensic/ Chartered Accountants, Consulting Engineers, Architects, Quantity Surveyors or other appropriate experts having regard to the nature of the claim. Taking instructions with regard to the question of special damages or other losses sustained and preparing case to Counsel to draft the Plenary Summons. |  |
| 2. Commencement of Proceedings to trial/settlement |  |
| 2.1 Post issuance of proceedings to trial | Steps under this stage may include; finalising the draft Plenary Summons and arranging issuance and service, possible Application for an Order for substituted service, finalising the Statement of Claim, dealing with any Request for Particulars. Potentially preparing Notice of Motion for Judgment in default of Appearance/ Defence together with Grounding Affidavit and briefing Counsel for the hearing of such Application. Possibly surrounding an Application to admit the proceedings into the Commercial Court and to include paperwork required. Briefing Senior and Junior Counsel and thereafter attending Court and dealing with future directions hearings as may arise in the Commercial Court. Other Motions which may arise at this stage include Motions surrounding Application to compel Particulars, Application surrounding Interrogatories. Consideration of the Defence, preparation of Reply to Defence and Particulars being raised. (Work surrounding Discovery – see next stage). Work surrounding arranging to have the action set down for Trial, preparing case to Counsel to Advice on Proofs and complying with Counsel’s directions on Proofs. Updating the various expert reports, arranging exchange with the Defendant. Work surrounding the preparation of witness statements. There may also be work entailed in connection with the preparation of Written Legal Submissions and work surrounding the preparation of the Brief for Counsel. |
| 2.2 Discovery and interrogatories | There may be engagement in respect of the issue of Discovery at this stage. Such will revolve initially around the Request for voluntary Discovery and potentially thereafter, work in connection with Notice of Motion for an Order for Discovery together with Grounding Affidavit and Briefing Counsel for the hearing of that Application. There will then be work involved in connection with the Discovery process, both in respect of the preparation of your Affidavit of Discovery and in respect of the consideration of the Defendant’s Discovery. There will be work surrounding inspection of Discovery documentation. There is the possibility of additional work surrounding Motions to compel Discovery and/or Motion for further and better Discovery. Furthermore there is the potential for a Request for Discovery from a non-party to the action. |
| 2.3 Pre-trial preparation | During this stage there will be work entailed in connection with the preparatory work for the Trial including preparation of a Case to Counsel to advise on Proofs and thereafter complying with Counsel’s directions on Proofs. Being in contact with witnesses, updating various experts’ reports. Work entailed in connection with the exchange of reports and in connection with the preparation of witness statements and exchange. Possibly work surrounding the preparation of Written Legal Submissions. |
| 3.  During course of trial/settlement and up to determination | There will be a necessity to arrange for consultations as directed by Counsel in the lead up to the Trial, including on the morning of the Trial itself. There will be work surrounding the preparation of books of documents for the Court for witnesses, meetings with you and with Counsel and work entailed in connection with the attendance over the course of the duration of the Trial. In the case of a reserved Judgment, it will be necessary for a further attendance to take the Court’s Judgment and there may well be additional work thereafter by way of final Applications concerning the format of the Order and in respect of issues surrounding an Application for costs of the proceedings. |
| 4. Post-hearing | There will be work following on the Hearing and may involve correspondence to secure payment of any award of damages/ compensation. There will then be work entailed in connection with the assessment of any legal costs awarded on a Party and Party basis which will necessitate the preparation of an itemised Bill of Costs and if costs cannot be settled, work surrounding the Adjudication of such costs before the OLCA. |

**1.2 Plenary Matter – Outline of Stages (long form)**

| **Description of Stage** | **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- | --- |
| 1. Pre-proceeding~~s~~ | * Take initial Instructions from you. * Conduct preliminary investigations, correspondence with the Defendant. * Engagement of Counsel to provide a preliminary opinion. * Retain appropriate expert witnesses such may include Forensic/Chartered Accountants, Consulting Engineers, Architects, Quantity Surveyors whatever other experts are appropriate having regard to the nature of the claim. * Taking instructions in respect of the question of special damages or loss of profits incurred. * Instructing Counsel to draft the Plenary proceedings/Statement of Claim. |  |
| 2. From commencement of proceedings to trial/settlement | * Discussions with you in connection within the draft proceedings and further engagement with your Barrister, possibly also retaining Senior Counsel, finalising the draft proceedings, arranging, issuance and service. * Possible application for Order for substituted service. Finalisation of the Statement of Claim dealing with any outstanding particulars or information for inclusion in the Statement of Claim finalising and arranging service. * Possible work surrounding Motion for Judgement in default of Appearance and/or Defence work surrounding the preparation of such Notice of Motion, grounding Affidavit and the retaining of Counsel for the hearing of such application. * In the case of a claim for substantial losses possible application to the High Court seeking an Order to admit the proceedings into the Commercial List of the High Court. The work surrounding the preparation of appropriate Notice of Motion, Certificate of Solicitor and grounding Affidavit, briefing and instructing of Senior and Junior Counsel for such application.   -and-  In the event of proceedings being admitted into the Commercial Court there will be work surrounding further Directions Hearings in that Court.   * Dealing with any Requests for Particulars raised. * Consideration of the Defence. * Raising Request for Particulars for matters arising on the Defence. * Dealing with any Motions which may be required at this stage surrounding possible Motion to Compel delivery of outstanding particulars and preparation of Notice of Motion grounding Affidavit and briefing Counsel. * Potential work surrounding preparation of Reply to Defence. * Preparation of updated Notices of Particulars of loss and damage and/or negligence and/or breach of contract. * Work surrounding Discovery issues including issuance of Request for Voluntary Discovery. Correspondence and interaction with the Defendant surrounding such and/or work entailed in connection with preparation of Notice of Motion for an Order for Discovery and preparing Grounding Affidavit, briefing Counsel securing Orders for Discovery. Thereafter work surrounding the Discovery process, compliance with any Orders for Discovery and in respect of Discovery inspections and procuring Discovery from the other party. * Possible work surrounding additional interlocutory Motions including Motions for further and better Discovery. * Work surrounding the setting down of the action for Trial, lodging Certificate of Readiness for Trial. * Preparation of case to Senior Counsel to Advise on Proofs required for the trial and work surrounding the compliance by Counsels directions on proofs. * Updating the various experts’ reports and work surrounding the preparation of witness statements. Arranging exchange with the opposing party of experts reports and witness statements. * Work surrounding the preparatory work for trial and preparing books of core documents and other documents for lodging in Court and for the briefing of Counsel and for the opposing party. * Work surrounding the preparation of written legal submissions, liaising with Counsel on submissions and work surrounding the preparation of books of Authorities. |  |
| 3. During course of trial/settlement and up to determination | * Making final preparations for the trial including arrangements for consultation to be held on the morning. * Engaging Stenography services if required. * Ensuring the availability of any other requirements for the trial including possible evidence by way of video link. * Discussions and consultations with Counsel and with witnesses on the morning of the trial and throughout the course of the trial as may arise. * Attendance at Court for the duration of the trial and for subsequent days hearings as may arise and in those circumstances consideration of transcripts of evidence and taking further steps as maybe required for subsequent days hearing. * In Following on hearing making arrangements to attend to take reserved Judgement. * Further Court attendances as may be required at that stage surrounding applications for the format of the Order and issues surrounding costs applications. |  |
| 4. Post-trial | Following on determination of proceedings and to bring matters to finality the following additional works and services may be required:   * Correspondence which may arise in order to secure payment of the settlement negotiated and/or payment of damages awarded. Possible payment out of respect of damages incurred. * Work surrounding the ascertainment of your party and party costs, gathering in full particulars in respect of fees due to expert witnesses and Barristers. * Work surrounding the consideration of the full file and papers and the preparation of a bill of costs endeavouring to agree such with the indemnifying party. * In the event of it not being possible to negotiate a settlement of such costs work surrounding the preparation of an itemized bill of costs in the format required for Adjudication and in respect of the Adjudication of costs and make arrangements for payment of appropriate Court duty and obtaining Certificate of Determination and the following up work surrounding payment by the paying party of such costs. |  |

**2.1 High Court Defamation/Libel/Slander Matter – Outline of Stages (compact form)**

At any point in the proceedings, alternative dispute resolution might be pursued by the parties (for example mediation, arbitration, conciliation). In that event, some or all of the stages set out below may or may not be pursued.

| **Description of Stage** | **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- | --- |
| 1. Pre-Proceeding~~s~~ | Steps taking will include preliminary meetings with you to take your instructions, consideration of all documentation and in particular the relevant documentation surrounding the complaint, engagement with Counsel for Counsel’s opinion and for Counsel to settle appropriate proceedings and to draft the terms of an apology. There will be correspondence with the Defendant and there may well be preliminary engagement with witnesses to take drafts of their statements of evidence. |  |
| 2. From commencement of proceedings to trial / settlement | Finalising Plenary Summons and arranging service. Possible work surrounding Application for substituted service or service out of the jurisdiction. Consideration of Appearance and/or in, default Motion for Judgment in default, preparation of Grounding Affidavit, briefing Counsel for the Hearing of such Motion. If necessary, similar Motion for Judgment in default of Defence. Dealing with any Request for Particulars which may be raised. Consideration of the Defendant’s Defence and seeking Counsel’s advices in respect of any issues which may arise in pursuance of the Defamation Act, raising Request for Particulars on the Defence and arranging preparation of Reply to Defence. There may be work at this stage in connection with Discovery issues, including Request for voluntary Discovery and the necessity for Notice of Motion on Grounding Affidavit, seeking an Order for Discovery. Similarly, there may be work entailed in connection with dealing with the Defendant’s Request for Discovery. Work thereafter surrounding preparation of Affidavit of Discovery and in respect of consideration of the documentation Discovered. Arrangements to have the action set down for Trial and preparation of case to Counsel to advise on Proofs and work surrounding the compliance with Counsel’s directions. There will be work surrounding the preparation of witness statements. Work may also arise at this stage in connection with the preparation of Written Legal Submissions. There will be work surrounding the preparation of the Brief for Counsel and being a Defamation action, it is likely that two Senior and Junior Counsel will be briefed. There will also be substantial work necessary in order to ensure appropriate numbers of copies of various books of documentation as the action will be heard tried before a Judge sitting with a Jury. |  |
| 3. During course of trial | At this stage it is envisaged that there will be a pre-hearing consultation arranged and a consultation arranged on the morning of the Trial. There will be meetings held throughout the course with you and with Counsel, Stenography services may be required, and it may also be necessary for evidence to be taken by way of videolink. Attending throughout the course of the duration of the Trial over the requisite days and in the event of the Trial proceeding beyond a day’s hearing, taking up transcripts of evidence and consideration of transcripts and arranging daily pre-hearing consultations as may be required or directed. Following on conclusion of the Trial, it may be necessary to attend to take reserved Judgment and there may be a further day’s attendance to deal with issues surrounding costs and the form of Order. |  |
| 4. Post-trial | The work in this connection will revolve around the taking up of the final Order, dealing with any outstanding issues, ensuring payment of compensation and work surrounding the preparation of your claim for Party and Party costs and in respect of the preparation of a Bill of Costs and if necessary, an itemised Bill of Costs in the format for Adjudication and work surrounding the Adjudication of such Party and Party costs. |  |

**2.1 High Court Defamation/Libel/Slander Matter – Outline of Stages (long form)**

| **Description of Stage** | **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- | --- |
| 1. Pre-Proceeding~~s~~ | * Take initial Instructions from you. * Carry out preliminary enquiries in respect of the complaint. * Correspond with the proposed Defendant in connection with the issue of an appropriate form or apology, liaising with Counsel in connection with draft apology. * Engaging a Barrister to draft the appropriate proceedings for damages, preparing case to Counsel to advise and to draft proceedings. |  |
| 2. From commencement of proceedings to trial / settlement | * Taking further instructions in respect of the draft proceedings, engagement with Counsel to finalise and preparation of the appropriate Circuit Court Civil Bill or High Court Plenary Summons. * Finalising draft proceedings and arranging issuance if necessary, application surrounding application for substituted service. * Work surrounding the preparation of the Statement of Claim. * If necessary, in default of Appearance and/or Defence arranging preparation and issuance of appropriate Notice of Motion, grounding Affidavit, arranging service and briefing Counsel for the Hearing of such Motion. * Dealing with any Requests for Particulars raised on the Statement of Claim and preparation of appropriate Replies to Particulars. * Consideration of the Defence and consideration of any issues which may arise under the Defamation Act on such Defence. * Raising Request for Particulars as may be necessary on the Defence if necessary, preparation of Reply to Defence. * If necessary, dealing with any Motions which made arise at this stage surrounding Motions to compel delivery of outstanding particulars. * Dealing with any Discovery issues which may arise including request for Voluntary Discovery and thereafter if necessary, in connection with application for an Order for Discovery and work surrounding the preparation of grounding Affidavits, engagement of Counsel and all work required surrounding the Discovery process. Thereafter compliance with any Orders for Discovery, consideration of Discovery procured from the Defendants potentially dealing with any further application which may be necessary to compel further and better Discovery. * Preparation of Witnesses Statements engagement of any expert who may be required. * Arranging to have the action set down for Trial before a Judge and Jury. * Preparation of case to Senior Counsel to Advise on Proofs for the Trial and work surrounding the compliance with Counsel’s directions on proofs, engagement with witnesses to ensure their attendance and issuing subpoenas if necessary. * Work surrounding the preparation of the briefs for Counsel and being a High Court Jury action the necessity for the briefing of two Senior and Junior Counsel. * Issuing appropriate notices to produce/inspect/admit. * Preparation of appropriate copies of salient books of documents for the Judge and Jury and both parties. |  |
| 3. During course of trial/settlement and up to determination | * Making final preparations for the trial including arrangements for consultation to be held on the morning. * Engaging Stenography services if required. * Ensuring the availability of any other requirements for the trial including possible evidence by way of video link. * Discussions and consultations with Counsel and with witnesses on the morning of the trial and throughout the course of the trial as may arise. * Attendance at Court for the duration of the trial and for subsequent days hearings as may arise and in those circumstances consideration of transcripts of evidence and taking further steps as maybe required for subsequent days hearing. * Following on hearing making arrangements to attend to take reserved Judgement. * Further Court attendances as may be required at that stage surrounding applications for the format of the Order and issues surrounding costs applications. |  |
| 4. Post-trial | Following on determination of proceedings and to bring matters to finality the following additional works and services may be required:   * Correspondence which may arise in order to secure payment of the settlement negotiated and/or payment of damages awarded. Possible payment out of respect of damages incurred. * Work surrounding the ascertainment of your party and party costs, gathering in full particulars in respect of fees due to expert witnesses and Barristers. * Work surrounding the consideration of the full file and papers and the preparation of a bill of costs endeavouring to agree such with the indemnifying party. * In the event of it not being possible to negotiate a settlement of such costs work surrounding the preparation of an itemized bill of costs in the format required for Adjudication and in respect of the Adjudication of costs and make arrangements for payment of appropriate Court duty and obtaining Certificate of Determination and the following up work surrounding payment by the paying party of such costs. |  |

**3. High Court Debt Collection – Outline of Stages**

| **Description of Stage** | **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- | --- |
| 1. Pre-Proceeding~~s~~ | * Take initial Instructions from you. * Correspond with the Debtor seeking payment. * Dealing with any queries which may be raised. * Possible negotiations with the Debtor and/or the Debtors Solicitors. * Engage a Barrister to provide advices and to draft Summary Summons. |  |
| 2. From commencement of proceedings to trial / settlement | * Consideration of the draft proceedings, engagement with you thereon and finalising the Summary Summons proceedings arranging issuance and arranging service. * Possible application for an Order for substituted service in the event of difficulties being encountered surrounding service of the Summary Summons. * In the event of no Appearance, Notice of Motion for Summary Judgement and preparation of grounding Affidavit and Affidavit of Debt, briefing Counsel and attending Court to secure Judgement. * Consideration of any replying Affidavits and/or in the event of the Court directing matters to proceed by way of Plenary Hearing consideration of any Defence. * Work surrounding the preparation of any supplemental or replying Affidavits required. * Engagement of any expert witnesses who may be required including possibly banking/financial experts. * Preparing case to Counsel to Advise on Proofs and work surrounding the compliance with Counsels directions on Proofs. * Attendance on any directions hearings or attendance at callover of list as may be required to secure a date for hearing of the action. * Preparation of Brief for Counsel for the trial of the action. * Work surrounding the securing of the attendance of witnesses as may be necessary including issuance of Subpoenas as may be required. |  |
| 3. During course of trial | * In the event or an oral hearing being required arrangements for consultation on the morning of the hearing including booking of consultation rooms. * If required engaging Stenography services. * Attendance at Court for the hearing of the action and engagement throughout the course of the hearing with your Barrister and with witnesses as required. * If the matter proceeds to a subsequent days hearing work as may be required surrounding consideration of transcripts of evidence and in connection with further work required for the following days hearing and further engagement with you and with your Barrister throughout the course of any subsequent days as may be required. * In the event of the Court reserving its Judgement attending to take reserved Judgement and dealing with any follow-on Court applications as may be necessary including applications surrounding the format of that Order and applications for costs of proceedings. |  |
| 4. Post-trial | Following on determination of proceedings and to bring matters to finality the following additional works and services may be required:   * Correspondence which may arise in order to secure payment of the settlement negotiated and/or payment of damages awarded. Possible payment out of respect of damages incurred. * Work surrounding the ascertainment of your party and party costs, gathering in full particulars in respect of fees due to expert witnesses and Barristers. * Work surrounding the consideration of the full file and papers and the preparation of a bill of costs endeavouring to agree such with the indemnifying party. * In the event of it not being possible to negotiate a settlement of such costs work surrounding the preparation of an itemized bill of costs in the format required for Adjudication and in respect of the Adjudication of costs and make arrangements for payment of appropriate Court duty and obtaining Certificate of Determination and the following up work surrounding payment by the paying party of such costs. |  |

**4. Post-PIAB – Outline of Stages (alternative to version in s.150 letter template)**

| **Description of Stage** | **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- | --- |
| 1. Pre-Proceeding~~s~~ | * Take initial Instructions from you. * Conduct preliminary investigations into liability. * In the case of a road traffic accident seek a Garda Abstract Report and statement. * Seek a medical report from your treating doctor/consultant(s), correspond with the proposed Defendant and/or their insurance company seeking admission of liability. * Possibly engage a Consulting Engineer. * In the case of a rejection of an assessment carried out by the Personal Injuries Board the provision of advices to you and possible engagement with a Barrister to provide advices and securing authorisation under Section 17 to allow you commence proceedings. * Engage a Barrister to draft appropriate personal injuries proceedings. * Correspond with Defendant prior to commencement of proceedings. * Requesting and taking up of medical records from your treating doctors/hospital. |  |
| 2. From commencement of proceedings to trial / settlement | * Taking your instructions in respect of draft proceedings, consideration of the draft proceedings as prepared by your Barrister and finalising such proceedings. * Taking up further medical reports and making arrangements for medical examination to be carried out. * Finalising draft proceedings and arranging to issue either in the Circuit Court or High Court and arranging service. * Application for substituted service if required. * Following on service of proceedings in default of appearance and/or Defence from the Defendant arranging to issue appropriate Notice of Motion, Certificates, Affidavits, arranging service, arranging preparation of Affidavit of Service and briefing your Barrister for the hearing of such Motion which may be required. * Receiving request for particulars on the Summons and preparing the reply to such Request for Particulars. * Consideration of the Defence. * Raising Request for Particulars for matters arising on the Defence. * If necessary, issuing Motion to Compel delivery of outstanding particulars, including preparation of Affidavit, briefing Counsel and attending Court on the hearing of such Motion. * Preparing reply to Defence if required. * Updating of medical reports from your treating doctors/consultants. * Preparing Notice of additional Particulars of Personal Injuries. * Dealing with all Discovery issues including the request for Voluntary Discovery and if necessary Motion for Discovery, engagement of your Barrister, preparation of Notice of Motion of Discovery and Grounding Affidavit briefing Counsel and obtaining Order for Discovery. * Consideration of Defendant’s Affidavits of Discovery and Discovery documentation. * Compliance with any request for you to provide Discovery, gathering in of all discoverable documentation, preparing schedules and preparing your Affidavits of Discovery. * Possibly dealing with Motions for Further and Better Discovery. * Arranging to have action set down for trial. * Preparation of case to Counsel to Advise on Proofs for the trial and compliance with Counsel’s directions surrounding engagement of experts including possibly Vocational Assessors, Consultant Actuary, Occupational Therapists, Nursing Care Consultants, Accountants etc. * Compliance with Counsel’s directions on proofs – engagement of additional experts including Vocational Assessors, Consultant Actuary. * Possible settlement negotiations during the currency of the matter and briefing Counsel for such settlement meetings. * Preparing schedule of special damages on gathering in of all supporting and vouching documentation in respect of your claim for special damages. * Attendances at callover of list in order to secure a trial date. * Preparing brief for Counsel for the trial of the action. * Securing the attendances of witnesses for the hearing of the action and issuing Subpoenas/witness Summonses where required. * Issuing Notice to Produce and agreeing special damages where possible. * Compliance with Rules of Disclosure and preparation of Disclosure Notice, consideration of Defendant’s Disclosure Notice and arranging exchange of reports under disclosure. |  |
| 3. Course of trial/settlement and up to determination | * Making arrangement for consultation to be held on the morning of the hearing, booking consultant rooms. * Engaging Stenography services if required. * Arranging consultation with witnesses on the morning of the hearing. * Attending Court for the trial of the action and engagement throughout the course of the trial with your Barrister and with you and witnesses, as required. * Attendance at Court for subsequent days hearings as may be required and if required consideration of transcripts of evidence, further engagement with Counsel for any subsequent trial dates. * In the event of the Court reserving its Judgment attending to take reserved Judgement. * Further attendance before the Court for subsequent hearings as may be required dealing with issues surrounding the formal Order and Applications for Costs of the proceedings. |  |
| 4. Post-trial | Following on determination of proceedings and to bring matters to finality the following additional works and services may be required:   * Arrange to obtain compensation payment, discussions with you in respect of outstanding special damages to be paid. * Liaising with hospitals/health insurance provides in respect of any payment due to those entities from your compensation. * Work surrounding the ascertainment of your Party and Party Costs, obtaining details of fees due and owing to Barristers and expert witnesses and arranging and preparing Bill of Costs and endeavouring to agree with the Defendant/Defendant’s insurers. * If required, work surrounding the preparation of an itemised Bill of Costs in the format required for Adjudication of Costs and in respect of Adjudication of Costs process and all steps surrounding that process. |  |

**5.1 Family Law Matter – Outline of Stages**

| **Description of Stage** | **Outline of work** | **Likelihood that we will engage a practising barrister, expert witness or providers of other services** |
| --- | --- | --- |
| 1. Early Resolution/ Pre issue of Circuit Family Court proceedings | Taking instructions, various communications with you and other side, preparation of Affidavit of Means and vouching documentation, discussion of mediation and other ADR, consultations with you as required, correspondence/communication with other side, examination and review of other side’s Affidavit of Means and vouching documentation, discussion with you in re same, arranging settlement meeting and any necessary preparation, attending at settlement meeting, resolution if possible. If not resolved then will need to brief counsel and potentially other experts and you will be notified prior to us so doing. |  |
| 2. From commencement of proceedings to hearing / settlement | Briefing of counsel, consultation with counsel and you if required, preparation of affidavit of means if required, consultation with you to settle and agree Family Law Civil Bill, preparation of proceedings, issue and service.  All work done to ensure other side files and serves Appearance, Defence and Affidavit of Means and Welfare if required.  Completion of vouching, completion and service of 37W, case progression questionnaire, raising queries on vouching, attending Case Progression hearing, obtaining date for hearing and identifying issues. |  |
| 3. During course of hearing | Preparation for hearing including briefing counsel, further instructions from you, updating affidavit of means and vouching documentation as required, pre-hearing consultation with you and counsel, any pre hearing settlement discussions and if matter cannot be settled then proceeding to have matter determined by Judge. |  |
| 4. Post-hearing | Sending original Decree and any ancillary orders made to you, follow up on any outstanding matters such as pension adjustment orders, raising final bill of costs, close file. |  |
| Additional work which may arise | Additional work which may arise at any stage of the case- interim applications to the County Registrar or to the Circuit Court THIS WORK IS NOT INCLUDED IN THE GLOBAL ESTIMATE OF FEES CONTAINED IN THE ATTACHED LETTER AND WILL BE ADDITIONAL TO THE FEE QUOTED SHOULD IT ARISE.  - One or more Interim applications may be taken by you or by the other party seeking orders from the County Registrar in relation to a variety of matters such as seeking judgement in default of appearance, judgement in default of defence, seeking a date for hearing, seeking to have the case put into Case Progression, seeking to remove the case from Case Progression. These applications invariably require taking instruction, briefing counsel, communication with you and the other solicitors, preparation of detailed affidavits from both sides as well as attendance at court by lawyers and clients and increase the costs involved considerably as they are invariably urgent.  - One or more Interim applications may be taken by you or by the other party seeking orders from the Circuit Court in relation to a variety of matters such as interim access/custody/maintenance/the appointment of a section 32 or 47 assessor/freezing orders/discovery motions/notices to join third parties/appeals of Orders of the County Registrar. In many cases these interim applications require taking instruction, briefing counsel, communication with you and the other solicitors, preparation of detailed affidavits from both sides as well as attendance at court by lawyers and clients and increase the costs involved considerably as they are invariably urgent. |  |

**5.2 Family Law Matter – Sample text on likely costs**

Likely costs

We certify that the following legal costs are likely to be incurred in dealing with your case:

* If all relevant matters are resolved between you and your spouse, and Court Orders are essential to achieve your objectives, such as obtaining Pension Adjustment Orders, we will draw up Terms of Settlement or Terms of Consent orders and issue family law proceedings with a view to making an application to Court to obtain the relevant Court Orders. The solicitor’s professional fees in such circumstances, including application to Court, will generally range from €[insert figure] upwards plus VAT plus the outlays outlined. This however is only an approximate amount and will ultimately depend on the individual circumstances of each case. Barrister fees, expert fees and additional costs for notices of motion or access or other issues arising are in addition to this. Pension adjustment orders are in addition to this and will be charged for at the rate of €[insert figure] plus VAT per pension scheme.
* In the event of an early settlement not being concluded between the parties then it would not be unusual for the solicitor’s professional fees alone to exceed €[insert figure] plus VAT plus outlays. This is only an approximate amount as each case is different and there will also be different considerations, if for example further financial investigation is required or if discovery is required or directed leading to major financial investigation, this will impact on the professional fee to be charged. Discovery always adds to the costs and the above estimate can be substantially exceeded in such circumstances.
* Barrister fees, expert fees and additional costs for notices of motion or access or other issues arising are in addition to this and we will inform you of any likely costs as soon as they arise. At this point we are trying to resolve matters without the assistance of a barrister or other expert.

OR

* In this matter, the barrister/expert witness/service provider we will ask to assist with your case is likely to charge [XXX]. Please let us know [in writing] by the [DATE] if you are unhappy with this planned charge.

**PART 4 – BILL OF COSTS;  
GUIDANCE AND PRECEDENT**

**LAW SOCIETY OF IRELAND**

**Sections 149-161 of the Legal Services Regulation Act 2015 (LSRA)**

**The Bill of Costs (s.152) – Guidance and Precedent**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

1. **What is a bill of costs?**

A bill of costs is defined in the LSRA as a document setting out the amount of legal costs chargeable to a client in respect of legal services provided to him or her, prepared by a legal practitioner in accordance with s.152 (bill of costs provided to own client) or, where applicable, s.154(1) (bill of costs furnished to the person who is the subject of an order to pay costs) of the LSRA.[[129]](#footnote-129)

In short it is the statement which summarises the monetary aspects of the legal matter for a client.

With the exception of matters where a legal costs agreement is in place (see s.2 below), each bill of costs must contain the following information:

* 1. A summary of the legal services provided to the client for the matter concerned;
  2. An itemised statement of the amounts charged in respect of the legal costs in connection with the legal services;
  3. The VAT registration number of the legal practitioner and the amount of VAT chargeable on the legal costs;
  4. The time spent on the matter, where time is a factor in determining the legal costs;
  5. The amount, where known to the legal practitioner, of any damages or other moneys recovered by or payable to the client in respect of the matter concerned;
  6. The amount of legal costs recovered by or payable to the legal practitioner concerned on behalf of the client, including costs recovered from another party, or an insurer on behalf of another party, to the matter concerned;[[130]](#footnote-130)
  7. The signature of the legal practitioner.[[131]](#footnote-131)

In addition, an explanation in writing of the procedure available to the client should the client wish to dispute any aspect of the bill of costs must be included with each bill of costs.[[132]](#footnote-132) The information required to be contained in the dispute procedure provided to the client is contained in Annex 2 to the precedent bill of costs below.[[133]](#footnote-133)

1. **Is a bill of costs required when a legal costs agreement is in place?**

Where a legal costs agreement is in place for a matter, this must be set out in, or annexed to, the bill of costs relating to the matter.[[134]](#footnote-134)

Where a legal costs agreement is in place between the legal practitioner and the client and concerns all the legal costs payable by the client to the legal practitioner for the legal services provided on a particular matter, an invoice prepared by the legal practitioner containing a summary of the costs and outlays pursuant to the agreement, with a copy of the agreement annexed to the summary, constitutes the bill of costs.[[135]](#footnote-135)

It is possible to have a hybrid situation where there is a legal costs agreement for part only of the costs of a matter. In those circumstances, a summary prepared by the legal practitioner of the costs and outlays under the legal costs agreement will satisfy the requirements of paragraph 1a), 1b) and 1d) above with respect to the relevant bill of costs.[[136]](#footnote-136) The remainder of the requirements for a bill of costs should be completed for the legal costs the subject of the agreement. The legal costs not the subject of a legal costs agreement should be dealt with in the usual manner.[[137]](#footnote-137)

1. **When is a bill of costs to be provided to the client?**

A bill of costs must be provided to the client as soon as is practicable after concluding the provision of legal services.[[138]](#footnote-138)

1. **Is the form of the bill of costs prescribed?**

Yes, the LSRA states that the bill of costs must contain the particulars specified in s.152 and be in the form as may be specified in rules of court.[[139]](#footnote-139)

The rules of court relating to bills of costs require updating in light of the LSRA and the draft bill of costs provided here will need to be updated once those updated rules of court are published. Practitioners should consult the updated rules of court when published.

1. **Are there time limits on referring a bill of costs for adjudication?**

Where the bill of costs is in a form and manner consistent with the LSRA and any rules of court relating to the provision of a bill of costs by a legal practitioner to a client, then a client may not make an application to have the bill of costs adjudicated after the earlier of the following:

* 1. the expiry of 6 months after the date on which the bill of costs concerned was provided to the client; or
  2. 3 months from the date of payment of the bill of costs.[[140]](#footnote-140)

This means that it is very important to provide the client with a bill of costs in the form and manner consistent with the LSRA.

A solicitor who has provided the client with a bill of costs in the correct form may apply to have the legal costs adjudicated in the period between 30 days and 12 months from the date on which the bill of costs was provided to the client.[[141]](#footnote-141)

Neither a legal practitioner nor a client may refer a bill of costs to the Legal Costs Adjudicator where the legal practitioner has agreed to take a lesser amount in discharge of the bill of costs and such amount has been paid.[[142]](#footnote-142)

1. **How are disputes resolved?**

Where a client disputes any aspect of a bill of costs within the terms of the LSRA, legal practitioners are required to attempt to resolve the dispute by informal means.[[143]](#footnote-143) The procedure required under the LSRA must be included with the bill of costs and is set out in Annex 2 to the draft bill of costs below.

Where attempts to resolve the dispute by informal means have failed, the client or the solicitor may apply to the Legal Costs Adjudicator to have the bill of costs adjudicated.[[144]](#footnote-144)

1. **Who bears the costs of adjudicating a bill of costs?**

Where a bill of costs is reduced by less than 15%, the party chargeable to those costs is required to pay the costs of the adjudication.[[145]](#footnote-145)

Where a bill of costs is reduced by 15% or more, the legal practitioner who issued the bill of costs is required to pay the costs of the adjudication.[[146]](#footnote-146)

1. **Bills of costs from barristers**

A barrister’s obligation to provide a bill of costs is fulfilled where the barrister provides the bill of costs to the solicitor.[[147]](#footnote-147) Similarly to the s.150 notice and any clarification of the s.150 notice, the solicitor must provide to the client the barrister’s bill of costs immediately on receipt.[[148]](#footnote-148) This is a new provision and could mean that often the barrister’s bill will be sent as a standalone item.

Where a barrister’s bill of costs remains unpaid 30 days from the date on which the bill of costs was provided, the solicitor concerned may, with the consent of the barrister, apply to the Legal Costs Adjudicator for the bill of costs or any matter or item in the bill of costs to be adjudicated on.[[149]](#footnote-149)

1. **Client refusal to pay**

Where a bill of costs is not disputed and the client refuses to discharge the costs, it will be open to a solicitor to pursue the client under civil proceedings.

**Bill of Costs (general and litigation)**

**Bill of Costs to be addressed to the client on the conclusion of a matter, in accordance with s.152 of the LSRA.**

Re:

Dear

Thank you for your asking us to act for you in connection with your [case/matter].

[Now that your [case/matter] is concluded, this is the bill of costs for your [case/matter].

We enclose along with this bill of costs an explanation in writing of the procedure available to you should you wish to dispute any aspect of the bill of costs.

1. **Summary of legal services provided[[150]](#footnote-150)**

We provided the following legal services to you in connection with your [case/matter].

[insert summary of legal services provided]

1. **Itemised statement of amounts[[151]](#footnote-151)**

The legal costs relating to your matter are as follows: -

[For example:

Solicitor’s fee

[List charges and exact amounts]

Barrister bill[s] of cost

[where applicable, the obligation on solicitors is to immediately provide this barristers bill of costs to the client so the bill may already have been sent to the client][[152]](#footnote-152)

General Costs

[List charges and exact amounts]

Fees payable to third parties

[List charges and exact amounts]

Charges payable to government agencies

[List charges and exact amounts]]

1. **VAT[[153]](#footnote-153)**

Our firm’s VAT registration number is: [Insert VAT number]

VAT

[List charges and exact amounts]

1. **[Time[[154]](#footnote-154)**

Where time is a factor in calculation of costs, include the time spent in dealing with the matter]

1. **Damages and other money recovered by us on your behalf or payable to you from other parties[[155]](#footnote-155)**

[List charges and exact amounts]

1. **Legal costs recovered by or payable to us on your behalf by [insurer/defendant/other party][[156]](#footnote-156)**

[List charges and exact amounts]

[Insert the following note if party/party costs are not agreed and recovered at the date of the bill

Note: The charges to be paid by the other party are not yet agreed. Details of these will be sent to you when available.]

[**Where Legal Costs Agreement applies[[157]](#footnote-157) –**

We refer to the Legal Costs Agreement dated [Insert Date] between you and us (attached at Annex 1). Together with the summary of legal costs below, this is your bill of costs for your case.

Below is a summary of the legal costs payable by you in accordance with our agreement.

[insert summary of legal costs per agreement]]

[**Where Legal Costs Agreement concerning part of costs only applies –[[158]](#footnote-158)**

We refer to the Legal Costs Agreement dated [Insert Date] between you and us (attached). Together with the summary of legal costs below, this is the bill of costs for the agreed part of your case.

Below is a summary of the legal costs payable by you in accordance with our agreement.

[insert summary of legal costs per agreement]

In addition, we include the bill of costs for the remainder of the costs your case [Repeat normal bill of costs]]

Many thanks for asking us to help you with your case. We look forward to receiving payment in line with the attached invoice by [Insert date].

Please contact us if you have any queries. We look forward to working with you again in the future.

Yours sincerely

Date:.................................................................................................

Signed:..............................................................................................

**[Annex 1 - Legal Costs Agreement][[159]](#footnote-159)**

**Annex 2 - Dispute Resolution Procedure**

If you wish to dispute this bill of costs, or any part of it you can avail of the following procedure:

1. You can contact us by telephone to discuss the matter with us informally.
2. If you dispute our bill you are required, within 21 days of this bill being provided to you, to send us a statement in writing setting out the nature of the dispute.[[160]](#footnote-160)
3. When we receive this statement, we shall take all appropriate and reasonable steps to attempt to resolve the dispute with you by informal means, which may include, with your consent, mediation.[[161]](#footnote-161)
4. You may refer the dispute to mediation [include a reference to the procedures available for mediation.] [[162]](#footnote-162)
5. You may refer the dispute to the Legal Costs Adjudicator for adjudication.[[163]](#footnote-163)

[Insert contact details for Legal Costs Adjudicators Office].

If the bill of costs is reduced by less than 15 per cent, you shall be responsible for paying the costs of adjudication.[[164]](#footnote-164)

1. In the event our bill or any part of our bill remains unpaid by [insert date 30 days from date of bill of costs], we may make an application to have our bill adjudicated by the Legal Costs Adjudicator[[165]](#footnote-165).



1. s.150(2) LSRA [↑](#footnote-ref-1)
2. s.150(3) LSRA [↑](#footnote-ref-2)
3. s.151(1) LSRA [↑](#footnote-ref-3)
4. s.151(2) LSRA [↑](#footnote-ref-4)
5. s.157(6) LSRA [↑](#footnote-ref-5)
6. s.50(m) LSRA [↑](#footnote-ref-6)
7. ss.50(l) LSRA [↑](#footnote-ref-7)
8. s.150(5) LSRA [↑](#footnote-ref-8)
9. ss. 150(4)(d) and 150(5) LSRA [↑](#footnote-ref-9)
10. s.150(2)(a) and s.150(5) [↑](#footnote-ref-10)
11. s.138 LSRA [↑](#footnote-ref-11)
12. s.138 LSRA [↑](#footnote-ref-12)
13. s.150(4)(a) LSRA [↑](#footnote-ref-13)
14. s.150(2)(b) LSRA [↑](#footnote-ref-14)
15. s.150(4)(b) LSRA [↑](#footnote-ref-15)
16. s.150(4)(c), and schedule 1, paragraph 2 of the LSRA [↑](#footnote-ref-16)
17. s.155(1) LSRA [↑](#footnote-ref-17)
18. schedule 1, paragraph 2 of the LSRA [↑](#footnote-ref-18)
19. s.150(4)(f) LSRA [↑](#footnote-ref-19)
20. s.150(7) LSRA [↑](#footnote-ref-20)
21. s.150(4)(f) LSRA [↑](#footnote-ref-21)
22. s.150(4) LSRA [↑](#footnote-ref-22)
23. s.150(8) LSRA [↑](#footnote-ref-23)
24. s. 150(4)(f) and ss.150(7), (8) LSRA [↑](#footnote-ref-24)
25. s.150(2) LSRA [↑](#footnote-ref-25)
26. Thank you to the Bar of Ireland for their submission on this issue, reproduced here in part. [↑](#footnote-ref-26)
27. s.151(2) LSRA [↑](#footnote-ref-27)
28. s.150(9) LSRA [↑](#footnote-ref-28)
29. Note ‘litigation’ is not defined in the LSRA. ‘Contentious business’ is defined in the LSRA. [↑](#footnote-ref-29)
30. Note the costs of parties other than the legal practitioner may not be recoverable. Here the legislation is silent. [↑](#footnote-ref-30)
31. Note this may be in circumstances other than a litigation matter. [↑](#footnote-ref-31)
32. s.150(10) LSRA [↑](#footnote-ref-32)
33. s.150(1) LSRA [↑](#footnote-ref-33)
34. For a ‘becoming practicable Notice’ (s.150(3) or New Factor Notice (s.150(5)), replace the introduction with the following: - “Introduction – This letter is for the purposes of giving you updated information in relation to the legal costs in this matter. All other terms in our letter dated [ ] continue to apply. This letter includes important information. Please read it carefully and please let us know if you have any questions.” [↑](#footnote-ref-34)
35. Practitioner should consider dealing with the following additional points but they are not legal requirements under s.150 (see the 2020/2021PII Common Proposal Form question on Engagement Letters):-

    What your firm will not be doing for client.

    Important dates and implications if these are missed.

    What you expect your client to do and by when.

    How long the matter is likely to take overall.

    Fee sharing or referral commissions and how accounted for.

    Current terms and conditions of business. [↑](#footnote-ref-35)
36. Remember that the definition of Legal Costs is very wide. It captures fees, charges and disbursements and other costs incurred or charged in relation to contentious and non-contentious business. Disbursements means a fee or a cost payable including the fees of a barrister or expert witness. For the full definition see s.138 LSRA. [↑](#footnote-ref-36)
37. Where we use ‘apply’, the legislation uses the term ‘to be incurred’. [↑](#footnote-ref-37)
38. This paragraph presents three alternatives:

    Alternative A is appropriate where it is possible to specify some but not all of the legal costs.

    Alternative B is appropriate where it is possible to specify the costs likely to be incurred. If you have agreed to fix your costs and all of them are captured in paragraph 2.2, paragraph 2.3 should be deleted.

    Alternative C is applicable where the practitioner is not in a position to specify any of the likely costs. [↑](#footnote-ref-38)
39. Where we use ‘feasible’, the legislation uses the term ‘reasonably practicable’. [↑](#footnote-ref-39)
40. Where the legal costs at paragraphs 2.1, 2.2 and 2.3 can be identified, it may be helpful to set out a summary of the legal costs likely to be incurred together with the amount of VAT. This is a space holder purely for this purpose and for the purpose of communicating to the client the overall costs. This is not a s.150 requirement and may not be appropriate in many cases. [↑](#footnote-ref-40)
41. This clause is not strictly a s.150 requirement unless it is a legal cost ‘likely to apply’ but where a client will be charged a fee for a transaction that does not complete, this is a matter to be dealt with in the engagement letter. Optional. [↑](#footnote-ref-41)
42. This clause is not a s.150 requirement. Optional. [↑](#footnote-ref-42)
43. This clause is not a s.150 requirement. Optional. [↑](#footnote-ref-43)
44. s.150(4)(d) LSRA. [↑](#footnote-ref-44)
45. See practice note <https://www.lawsociety.ie/Solicitors/Practising/Practice-Notes/Limitation-of-a-Solicitors-Liability1/?filters=q_limitation%20of%20liability&location=&category=&area=#.X8AG4s37SUk> [↑](#footnote-ref-45)
46. s.150(4)(f) LSRA. [↑](#footnote-ref-46)
47. Practitioners may wish to include the following:

    a clause requiring receipt of anti-money laundering compliance documentation prior to commencement of work on the matter.

    a clause putting an expiry date on the letter offer to provide services. [↑](#footnote-ref-47)
48. Electronic signatures may be accepted by firms. A signed copy received by email suffices. Service providers such as Docusign, Hellosign and Adobe Sign will facilitate the signature process and can significantly reduce the time it takes to receive fully signed documentation. The Electronic Commerce Act 2000 requires that the counterparty consents to the use of an electronic signature. Some practitioners may want to include explicit reference to the signatory’s consent to electronic signature in the s.150 Letter however the Law Society’s guidance is that this consent need not be in writing and implied consent may be inferred. [↑](#footnote-ref-48)
49. The use and risks associated with the use of email are commonly dealt with in terms of conditions. This is a clause that should be considered in light of any such terms and conditions. [↑](#footnote-ref-49)
50. Consider whether this acceptance block is to be retained. It is not necessary for the purposes of the LSRA that the client should sign an acceptance where the letter operates purely as a notice. An acceptance block is appropriate if it is desired that this letter should operate as a legal costs agreement (“LCA”) for the purposes of s.150(1). A separate s.150 notice is not required if the LCA complies with s.150(2)(a), but the requirement (if relevant) to give a ‘Becoming Practicable’ notice ((s.150(3)) or a ‘New Factor’ notice (s.150(5)) also applies when an LCA is in place. For such additional notices, again, a signature block is not required. Of course, practitioners may, as a matter of risk management, prefer to get such notices accepted by the client. Where the acceptance by the client is not required, the acceptance block can be omitted. [↑](#footnote-ref-50)
51. Practitioner may consider setting out a specific period. [↑](#footnote-ref-51)
52. This is used as a plain English alternative to good and marketable title. [↑](#footnote-ref-52)
53. Delete if not included. [↑](#footnote-ref-53)
54. Not required if using paragraph 8 above. [↑](#footnote-ref-54)
55. Not required if using paragraph 5 of the General S.150 Notice template. [↑](#footnote-ref-55)
56. Practitioners may consider it useful to insert sections d-f in their s.150 notice but note that this explanation is required to be provided to the client along with the Bill of Costs (s.152(3)). [↑](#footnote-ref-56)
57. For a ‘becoming practicable Notice’ (s.150(3) or New Factor Notice (s.150(5)), replace the introduction with the following: - “Introduction – This letter is for the purposes of giving you updated information in relation to the legal costs in this case. All other terms in our letter dated [ ] continue to apply. This letter includes important information. Please read it carefully and please let us know if you have any questions.” [↑](#footnote-ref-57)
58. Practitioner should consider dealing with the following additional points but they are not legal requirements under s.150 (see the 2020/2021PII Common Proposal Form question on Engagement Letters):-

    What your firm will not be doing for client.

    Important dates and implications if these are missed.

    What you expect your client to do and by when.

    How long the case is likely to take overall.

    Fee sharing or referral commissions and how accounted for.

    Current terms and conditions of business. [↑](#footnote-ref-58)
59. S.150(4)(e)(i). [↑](#footnote-ref-59)
60. Remember that the definition of Legal Costs is very wide. It captures fees, charges and disbursements and other costs incurred or charged in relation to contentious and non-contentious business. Disbursements means a fee or a cost payable including the fees of a barrister or expert witness. For the full definition see s.138 LSRA. [↑](#footnote-ref-60)
61. This clause is not a s.150 requirement. Optional. [↑](#footnote-ref-61)
62. This clause is not a s.150 requirement. Optional. [↑](#footnote-ref-62)
63. This clause is not a s.150 requirement. Optional. [↑](#footnote-ref-63)
64. s.150(4)(d) LSRA. [↑](#footnote-ref-64)
65. s.150(4)(e)(ii) LSRA. [↑](#footnote-ref-65)
66. Firms may choose to include a mechanism to obtain approval (approval may be express or implied). [↑](#footnote-ref-66)
67. s.150(4)(e)(iii) LSRA. [↑](#footnote-ref-67)
68. s.150(4)(e)(iii) LSRA. [↑](#footnote-ref-68)
69. s.150(4)(e)(iv) LSRA. [↑](#footnote-ref-69)
70. See practice note <https://www.lawsociety.ie/Solicitors/Practising/Practice-Notes/Limitation-of-a-Solicitors-Liability1/?filters=q_limitation%20of%20liability&location=&category=&area=#.X8AG4s37SUk> [↑](#footnote-ref-70)
71. s.150(4)(f) LSRA. [↑](#footnote-ref-71)
72. Practitioners may wish to include the following:

    a clause requiring receipt of anti-money laundering compliance documentation prior to commencement of work on the case.

    a clause putting an expiry date on the letter offer to provide services. [↑](#footnote-ref-72)
73. Electronic signatures may be accepted by firms for letters. A signed copy received by email suffices. Service providers such as Docusign, Hellosign and Adobe Sign will facilitate the signature process and can significantly reduce the time it takes to receive fully signed documentation. The Electronic Commerce Act 2000 requires that the counterparty consents to the use of an electronic signature. Some practitioners may want to include explicit reference to the signatory’s consent to electronic signature in the letter however the Law Society’s guidance is that this consent need not be in writing and implied consent may be inferred. [↑](#footnote-ref-73)
74. The use and risks associated with the use of email are commonly dealt with in terms of conditions. This is a clause that should be considered in light of any such terms and conditions. [↑](#footnote-ref-74)
75. Consider whether this acceptance block is to be retained. It is not necessary for the purposes of the LSRA that the client should sign an acceptance where the letter operates purely as a notice. An acceptance block is appropriate if it is desired that this letter should operate as a legal costs agreement (“LCA”) for the purposes of s.150(1). A separate s.150 notice is not required if the LCA complies with s.150(2)(a), but the requirement (if relevant) to give a ‘Becoming Practicable’ notice ((s.150(3)) or a ‘New Factor’ notice (s.150(5)) also applies when an LCA is in place. For such additional notices, again, a signature block is not required. Of course, practitioners may, as a matter of risk management, prefer to get such notices accepted by the client. Where the acceptance by the client is not required, the acceptance block can be omitted. [↑](#footnote-ref-75)
76. It is a s.150 requirement to provide the information contained within this schedule. [↑](#footnote-ref-76)
77. Where we use ‘apply’, the legislation uses the term ‘to be incurred’. [↑](#footnote-ref-77)
78. This paragraph presents three alternatives:

    Alternative A is appropriate where it is possible to specify some but not all of the legal costs.

    Alternative B is appropriate where it is possible to specify the costs likely to be incurred. If you have agreed to fix your costs and all of them are captured in paragraph 1.2, paragraph 1.3 should be deleted.

    Alternative C is applicable where the practitioner is not in a position to specify any of the likely costs. [↑](#footnote-ref-78)
79. Where we use ‘feasible’, the legislation uses the term ‘reasonably practicable’. [↑](#footnote-ref-79)
80. This schedule contains optional provisions which practitioners may choose to insert. [↑](#footnote-ref-80)
81. Delete if not included. These items are not s.150 requirements. [↑](#footnote-ref-81)
82. For a ‘becoming practicable Notice’ (s.150(3) or New Factor Notice (s.150(5)), replace the introduction with the following: - “Introduction – This letter is for the purposes of giving you updated information in relation to the legal costs in this case. All other terms in our letter of engagement dated [ ] continue to apply. This letter includes important information. Please read it carefully and please let us know if you have any questions.” [↑](#footnote-ref-82)
83. Practitioner should consider dealing with the following additional points but they are not legal requirements under s.150 (see the 2020/2021PII Common Proposal Form question on Engagement Letters):-

    What your firm will not be doing for client.

    Important dates and implications if these are missed.

    What you expect your client to do and by when.

    How long the case is likely to take overall.

    Fee sharing or referral commissions and how accounted for.

    Current terms and conditions of business. [↑](#footnote-ref-83)
84. Remember that the definition of Legal Costs is very wide. It captures fees, charges and disbursements and other costs incurred or charged in relation to contentious and non-contentious business. Disbursements means a fee or a cost payable including the fees of a barrister or expert witness. For the full definition see s.138 LSRA. [↑](#footnote-ref-84)
85. Where the legal costs at paragraphs 2.1, 2.2 and 2.3 can be identified, it may be helpful to set out a summary of the legal costs likely to be incurred, together with the amount of VAT. This is a space holder purely for this purpose and for the purpose of communicating to the client the overall costs. This is not a s.150 requirement and may not be appropriate in many cases. [↑](#footnote-ref-85)
86. This clause is not a s.150 requirement. Optional. [↑](#footnote-ref-86)
87. This clause is not a s.150 requirement. Optional. [↑](#footnote-ref-87)
88. s.150(4)(d) LSRA. [↑](#footnote-ref-88)
89. s.150(4)(e)(ii) LSRA. [↑](#footnote-ref-89)
90. Firms may choose to include a mechanism to obtain approval (approval may be express or implied). [↑](#footnote-ref-90)
91. s.150(4)(e)(iii) LSRA. [↑](#footnote-ref-91)
92. s.150(4)(e)(iii) LSRA. [↑](#footnote-ref-92)
93. s.150(4)(e)(iv) LSRA. [↑](#footnote-ref-93)
94. See practice note <https://www.lawsociety.ie/Solicitors/Practising/Practice-Notes/Limitation-of-a-Solicitors-Liability1/?filters=q_limitation%20of%20liability&location=&category=&area=#.X8AG4s37SUk> [↑](#footnote-ref-94)
95. s.150(4)(f) LSRA. [↑](#footnote-ref-95)
96. Practitioners may wish to include the following:

    a clause requiring receipt of anti-money laundering compliance documentation prior to commencement of work on the case.

    a clause putting an expiry date on the letter offer to provide services. [↑](#footnote-ref-96)
97. Electronic signatures may be accepted by firms for letters. A signed copy received by email suffices. Service providers such as Docusign, Hellosign and Adobe Sign will facilitate the signature process and can significantly reduce the time it takes to receive fully signed documentation. The Electronic Commerce Act 2000 requires that the counterparty consents to the use of an electronic signature. Some practitioners may want to include explicit reference to the signatory’s consent to electronic signature in the letter however the Law Society’s guidance is that this consent need not be in writing and implied consent may be inferred. [↑](#footnote-ref-97)
98. The use and risks associated with the use of email are commonly dealt with in terms of conditions. This is a clause that should be considered in light of any such terms and conditions. [↑](#footnote-ref-98)
99. Consider whether this acceptance block is to be retained. It is not necessary for the purposes of the LSRA that the client should sign an acceptance where the letter operates purely as a notice. An acceptance block is appropriate if it is desired that this letter should operate as a legal costs agreement (“LCA”) for the purposes of s.150(1). A separate s.150 notice is not required if the LCA complies with s.150(2)(a), but the requirement (if relevant) to give a ‘Becoming Practicable’ notice ((s.150(3)) or a ‘New Factor’ notice (s.150(5)) also applies when an LCA is in place. For such additional notices, again, a signature block is not required. Of course, practitioners may, as a matter of risk management, prefer to get such notices accepted by the client. Where the acceptance by the client is not required, the acceptance block can be omitted. [↑](#footnote-ref-99)
100. This schedule contains information which is a s.150 requirement. [↑](#footnote-ref-100)
101. Where we use ‘apply’, the legislation uses the term ‘to be incurred’. [↑](#footnote-ref-101)
102. This paragraph presents three alternatives:

     Alternative A is appropriate where it is possible to specify some but not all of the legal costs.

     Alternative B is appropriate where it is possible to specify the costs likely to be incurred. If you have agreed to fix your costs and all of them are captured in paragraph 1.2, paragraph 1.3 should be deleted.

     Alternative C is applicable where the practitioner is not in a position to specify any of the likely costs. [↑](#footnote-ref-102)
103. Where we use ‘feasible’, the legislation uses the term ‘reasonably practicable’. [↑](#footnote-ref-103)
104. Delete if not included. [↑](#footnote-ref-104)
105. For a ‘becoming practicable Notice’ (s.150(3) or New Factor Notice (s.150(5)), replace the introduction with the following: - “Introduction – This letter is for the purposes of giving you updated information in relation to the legal costs in this case. All other terms in our letter dated [ ] continue to apply. This letter includes important information. Please read it carefully and please let us know if you have any questions.” [↑](#footnote-ref-105)
106. Practitioner should consider dealing with the following additional points but they are not legal requirements under s.150 (see the 2020/2021PII Common Proposal Form question on Engagement Letters):-

     What your firm will not be doing for client.

     Important dates and implications if these are missed.

     What you expect your client to do and by when.

     How long the case is likely to take overall.

     Fee sharing or referral commissions and how accounted for.

     Current terms and conditions of business. [↑](#footnote-ref-106)
107. Remember that the definition of Legal Costs is very wide. It captures fees, charges and disbursements and other costs incurred or charged in relation to contentious and non-contentious business. Disbursements means a fee or a cost payable including the fees of a barrister or expert witness. For the full definition see s.138 LSRA. [↑](#footnote-ref-107)
108. Where the legal costs at paragraphs 2.1, 2.2 and 2.3 can be identified, it may be helpful to set out a summary of the legal costs likely to be incurred, together with the amount of VAT. This is a space holder purely for this purpose and for the purpose of communicating to the client the overall costs. This is not a s.150 requirement and may not be appropriate in many cases. [↑](#footnote-ref-108)
109. Practitioners may choose to include relevant language from alternative B. [↑](#footnote-ref-109)
110. This clause is not a s.150 requirement. Optional. [↑](#footnote-ref-110)
111. s.150(4)(d) LSRA. [↑](#footnote-ref-111)
112. s.150(4)(e)(ii) LSRA. [↑](#footnote-ref-112)
113. Firms may choose to include a mechanism to obtain approval (approval may be express or implied). [↑](#footnote-ref-113)
114. s.150(4)(e)(iii) LSRA. [↑](#footnote-ref-114)
115. s.150(4)(e)(iii) LSRA. [↑](#footnote-ref-115)
116. s.150(4)(e)(iv) LSRA. [↑](#footnote-ref-116)
117. See practice note <https://www.lawsociety.ie/Solicitors/Practising/Practice-Notes/Limitation-of-a-Solicitors-Liability1/?filters=q_limitation%20of%20liability&location=&category=&area=#.X8AG4s37SUk> [↑](#footnote-ref-117)
118. s.150(4)(f) LSRA. [↑](#footnote-ref-118)
119. Practitioners may wish to include the following:

     a clause requiring receipt of anti-money laundering compliance documentation prior to commencement of work on the case.

     a clause putting an expiry date on the letter offer to provide services. [↑](#footnote-ref-119)
120. Electronic signatures may be accepted by firms for letters. A signed copy received by email suffices. Service providers such as Docusign, Hellosign and Adobe Sign will facilitate the signature process and can significantly reduce the time it takes to receive fully signed documentation. The Electronic Commerce Act 2000 requires that the counterparty consents to the use of an electronic signature. Some practitioners may want to include explicit reference to the signatory’s consent to electronic signature in the letter however the Law Society’s guidance is that this consent need not be in writing and implied consent may be inferred. [↑](#footnote-ref-120)
121. The use and risks associated with the use of email are commonly dealt with in terms of conditions. This is a clause that should be considered in light of any such terms and conditions. [↑](#footnote-ref-121)
122. Consider whether this acceptance block is to be retained. It is not necessary for the purposes of the LSRA that the client should sign an acceptance where the letter operates purely as a notice. An acceptance block is appropriate if it is desired that this letter should operate as a legal costs agreement (“LCA”) for the purposes of s.150(1). A separate s.150 notice is not required if the LCA complies with s.150(2)(a), but the requirement (if relevant) to give a ‘Becoming Practicable’ notice ((s.150(3)) or a ‘New Factor’ notice (s.150(5)) also applies when an LCA is in place. For such additional notices, again, a signature block is not required. Of course, practitioners may, as a matter of risk management, prefer to get such notices accepted by the client. Where the acceptance by the client is not required, the acceptance block can be omitted. [↑](#footnote-ref-122)
123. This schedule contains information which is a s.150 requirement. [↑](#footnote-ref-123)
124. Practitioners may need to adjust this text to take into account work already done in the course of an application to PIAB. [↑](#footnote-ref-124)
125. Where we use ‘apply’, the legislation uses the term ‘to be incurred’. [↑](#footnote-ref-125)
126. This paragraph presents three alternatives:

     Alternative A is appropriate where it is possible to specify some but not all of the legal costs.

     Alternative B is appropriate where it is possible to specify the costs likely to be incurred. If you have agreed to fix your costs and all of them are captured in paragraph 1.2, paragraph 1.3 should be deleted.

     Alternative C is applicable where the practitioner is not in a position to specify any of the likely costs. [↑](#footnote-ref-126)
127. Where we use ‘feasible’, the legislation uses the term ‘reasonably practicable’. [↑](#footnote-ref-127)
128. Delete if not included. [↑](#footnote-ref-128)
129. s.138 LSRA [↑](#footnote-ref-129)
130. s.152(2) LSRA [↑](#footnote-ref-130)
131. s.152(1) LSRA [↑](#footnote-ref-131)
132. s.152(3) LSRA [↑](#footnote-ref-132)
133. s.152(3) LSRA [↑](#footnote-ref-133)
134. s.152(5) LSRA [↑](#footnote-ref-134)
135. s.152(6) LSRA [↑](#footnote-ref-135)
136. s.152(7) and ss.152(2)(a),(b) and (d) LSRA [↑](#footnote-ref-136)
137. s.152(2) LSRA [↑](#footnote-ref-137)
138. s.152(1) LSRA [↑](#footnote-ref-138)
139. s.152(1) LSRA [↑](#footnote-ref-139)
140. s.154(7) LSRA [↑](#footnote-ref-140)
141. ss.154(5)(a),(c) LSRA [↑](#footnote-ref-141)
142. s.154(8) LSRA [↑](#footnote-ref-142)
143. s.153 LSRA [↑](#footnote-ref-143)
144. ss.154(4) and (5) LSRA [↑](#footnote-ref-144)
145. s.158(2) LSRA [↑](#footnote-ref-145)
146. s.158(3) LSRA [↑](#footnote-ref-146)
147. s.152(8)(a) LSRA [↑](#footnote-ref-147)
148. s.152(8)(b) LSRA [↑](#footnote-ref-148)
149. s.154(5)(b) LSRA [↑](#footnote-ref-149)
150. s.152(2)(a) LSRA [↑](#footnote-ref-150)
151. s.152(2)(b) LSRA [↑](#footnote-ref-151)
152. s.152(8)(b) LSRA [↑](#footnote-ref-152)
153. s.152(2)(c) LSRA [↑](#footnote-ref-153)
154. s.152(2)(d) LSRA [↑](#footnote-ref-154)
155. s.152(2)(e) LSRA [↑](#footnote-ref-155)
156. s.152(2)(f) LSRA [↑](#footnote-ref-156)
157. s.152(6) LSRA [↑](#footnote-ref-157)
158. s.152(7) LSRA [↑](#footnote-ref-158)
159. ss.152(5)-(7) LSRA [↑](#footnote-ref-159)
160. s.153(1) LSRA [↑](#footnote-ref-160)
161. s.153(2) LSRA [↑](#footnote-ref-161)
162. s.152(3)(d) LSRA [↑](#footnote-ref-162)
163. s.152(3)(e) LSRA [↑](#footnote-ref-163)
164. s.158(2) LSRA [↑](#footnote-ref-164)
165. s.152(3)(f) and s.154(5)(a) LSRA [↑](#footnote-ref-165)