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# Ireland's Competitive Position is Safe

Among the current anxiety evident in commentary on the Irish economy is the idea that the elevated rate of CPI (Consumer Price Index) inflation is a threat to the external competitiveness of the economy. Indeed, some media articles would lead one to believe that Irish exports have already lost competitiveness to a substantial extent. While the focus on the inflation/competitiveness issue is not as pervasive as that on housing, the notion that damage has been done is becoming received wisdom. As with many other articles of journalistic faith, however, the idea does not stand up well to scrutiny.

The acceleration in Irish CPI inflation in the last year and a half has caused much comment. The publication of the most recent CPI data drew a headline from one daily paper to the effect that inflation was now out of control while it evoked a call from the trade union movement for government anti-inflationary action. To the average observer, with Irish CPI inflation running at 5% compared with an average inflation rate of 1.9% in the Eurozone, all of this might appear justifiable. However, not all is as it appears. Apart from the fact that the Irish CPI and the consumer price index used to

measure inflation in the Eurozone are not strictly comparable, the alarmist view of Irish inflation either misses or deliberately ignores the fact that the recent acceleration in inflation is very narrowly concentrated.

Much of the rise in inflation since the end of 2005 would not have occurred but for the fact that the ECB has raised interest rates and that Irish mortgage rates have followed. Mortgage interest has a weighting of almost 7% in the CPI and the mortgage interest component of the CPI has risen by nearly 74% as the result of ECB action. If the CPI did not include mortgage interest, the current inflation rate would be 2.6% rather than 5%. This would still be higher than the 1.9% pace recorded at the end of 2005 for the CPI excluding mortgage interest. But, most of the remainder of the acceleration can be attributed to the hike in tobacco taxes in the December 2006 budget and, to a lesser extent, recent movements in petrol prices. When the impact of these three components is excluded, the Irish inflation rate has been substantially stable in the past eighteen months and much better behaved than in the 2000 to 2004 period.

The fact that the currently elevated CPI inflation rate is the result of a few specific factors rather than a more generalised rise in prices is significant in the first place because it contradicts the notion of a general, system wide problem. More practically, it means that, once the ECB stops raising interest rates, Irish inflation will begin to wind back down as the anniversaries of past mortgage rate increases are progressively passed. One cannot discount future increases in tobacco taxes and the likely development of petrol prices is equally unpredictable but these are of much less concern and are not likely to offset the benefit from the unwinding of the mortgage interest effect.

But what is the likelihood that wage costs respond regardless of the fact that the inflation pick-up is not general or systemwide in Ireland? With virtually all of the unionised



*Foreign workers have proved to be a tremendous asset to the Irish economy.*

**continued...**

# Ireland's Competitive Position is Safe

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workforce covered by a current national wage agreement, a quick response from that quarter seems unlikely. In any event, the unionised workforce amounts to a quarter of the total number employed, at best, and bulk of it is in the public sector. Wage developments in manufacturing are more likely to be influenced by the interaction of supply and demand in the labour market than movements in the inflation rate. Certainly, past experience suggests the influence of the CPI is not all that strong.

Of course, it is not only the pace of pay increase in Ireland that matters to competitiveness but how that translates into unit costs and how those unit costs compare with those elsewhere. In this regard, the Irish Central Bank regularly publishes an index which relates unit wage cost developments in Irish manufacturing to the weighted average of those in trading partner countries. There has been little change in Ireland's comparative position since 2000, but in that year, unit wage costs relative to trading partners were running around 57% below where they had been a decade earlier. In other words, the competitive edge built up during the 1990s has been maintained. Note that the Central Bank index includes an estimate for 2007 based on an assumed 3.5% rise in hourly earnings in Irish manufacturing. In 2006, hourly earnings grew by 3.8%.



Even if wage costs were to grow more sharply than the Central Bank assumes, the impact on the profitability of Irish exporting would depend on how important wage costs are in the general scheme of things. Exports of chemicals (mainly pharmaceuticals) and machinery and equipment (primarily electronic equipment) constitute the greater part of the total and have provided most of the growth in exports in the past ten years. These sectors comprise what is officially designated the "modern" segment of Irish manufacturing industry. It is also, of course, the segment dominated by foreign multinational companies. There is an export concentration in the modern segment, demonstrated by exports accounting for over 94% of turnover in that segment. However, labour costs are a small part of the equation for these companies, amounting to only 5% of turnover. In the remainder of the manufacturing sector, labour costs are substantially more important, at 21.5% of turnover, but export-orientation is small, generating less than 10% of turnover.

Thus, competitiveness has not been eroded and the vulnerability of Irish manufacturing exports to developments in domestic inflation via movements in wage costs is far less than is commonly imagined. Perhaps the best illustration of this is the fact that growth in manufacturing output, especially in the export-oriented segment of the sector, has surged strongly since the turn of the year.

**NCB Stockbrokers**



## Tuition Fees

Tax relief can be obtained for course fees paid to approved private and public funded third level colleges. Relief is available for one course per person per year. Tax relief is available to a maximum of €5,000. Relief is not available in respect of any fees where a grant is received in respect of same or for administration or exam fees.

Tax relief can also be claimed in respect of Technology and Language Courses provided that the courses:

- are FAS approved
- at least 2 years in duration
- result in a certificate of competence
- net fees exceed €315.

The maximum relief for technology and language courses is €1,270.

Revenue has recently announced that where the details of the tuition fees paid are included in a Form 12 and the relevant receipt is included on submission, Revenue will not seek a separate tuition fees claim form in order to grant the relief.



## DIRT Exemption

Deposit Interest Retention Tax (DIRT) is deducted at the standard rate of tax (20%) from interest received on most deposit accounts held by Financial Institutions. Historically DIRT was deducted from an individual's deposit interest regardless of whether they were exempt or not from DIRT. The individual would then have to claim a refund for DIRT paid from Revenue.

The Finance Act 2007 included new provisions which will allow individual's to receive deposit interest DIRT free provided they satisfy certain conditions. In order to claim the exemption a declaration form (DE 1 form) should be completed and meet with the following criteria satisfied:

- Either the individual or their spouse must be aged 65 or over when making the declaration
- The individual and their spouse's total income for the year must be under the annual exemption limit set out hereunder.

The annual exemption limits are as follows:

| Personal Circumstance           | 2007 Rate |
|---------------------------------|-----------|
| Single/Widowed and aged over 65 | €19,000   |
| Married and aged over 65        | €38,000   |

The exemption limits may be increased if the individual is maintaining a dependent child. Marginal relief may also be available.

The DE 1 declaration form is available from all Financial Institutions, Citizen Information Centres and from Revenue Offices. A separate DE 1 form must be completed for each deposit account.

## Revised Mileage and Subsistence Rates

Revenue have issued the following revised civil service mileage and subsistence rates which are effective from the 1 July 2007:

### Rates per mile Effective from 1 July 2007

| Official Motor Travel in a calendar year | Engine Capacity up to 1200cc | Engine Capacity 1201cc to 1500cc | Engine Capacity 1501cc and over |
|--|------------------------------|----------------------------------|---------------------------------|
| Up to 4000 miles                         | 83.92 cent                   | 99.22 cent                       | 126.01 cent                     |
| 4001 and over                            | 43.57 cent                   | 49.81 cent                       | 58.97 cent                      |

### Rates per kilometre Effective from 1 July 2007

| Official Motor Travel in a calendar year and over | Engine Capacity up to 1200cc | Engine Capacity 1201cc to 1500cc | Engine Capacity 1501cc |
|---|------------------------------|----------------------------------|------------------------|
| Up to 6437km                                      | 52.16 cent                   | 61.66 cent                       | 78.32 cent             |
| 6438km and over                                   | 27.08 cent                   | 30.96 cent                       | 36.65 cent             |

### Domestic Subsistence rates from 1st July 2007

| Class of Allowances | Normal Rate | Reduced Rate | Detention Rate | Day Rates        |                                |
|---------------------|-------------|--------------|----------------|------------------|--------------------------------|
|                     |             |              |                | 10 hours or more | 5 hours but less than 10 hours |
| A Class             | €144.45     | €133.17      | €72.21         | €43.13           | €17.60                         |
| B Class             | €141.60     | €121.11      | €70.83         | €43.13           | €17.60                         |

**Note:** Class A is payable where an individual's salary is in excess of €63,109. Class B is payable where an individual's salary is in excess of €33,117 but less than €63,109. Normal Rate is payable for up to 14 nights. Reduced Rates are payable for the following 14 nights. Detention Rates are payable for each of the next 28 nights. Special rulings from the tax office are required for absences of 56 nights or more.

# interest rates

## Interest Rates

Interest rate expectations are changing. A year ago, the consensus was that US official interest rates would be more or less where they are today, 5.25%, but that UK rates would be 4.5% - in fact they are more than a percentage point higher at 5.75% - and, finally, that European Central Bank (ECB) rates would be 4% which is exactly where they are. Fair enough, but the expectation then was that rates would have peaked and would be thinking of turning down again.

Far from it, the last two months have seen expectations revised sharply upwards. The consensus still expects US rates to fall over the next year but is gradually paring back its expectations. The latest view is that they might ease modestly from 5.25% now to 4.75% in a year's time. We are less optimistic - we expect US rates to remain unchanged over the next year reflecting the gradual improvement in US economic activity - allied to a soft landing for the housing market - which is keeping upward pressure on US inflation rates.



A few months ago, UK rates were expected to peak at just under 5.5% but to have fallen back to 5.0% in a year's time. Now, the feeling is that they might hit 6% before only falling to 5.5% by mid - 2008. Again, Ulster Bank Group Economics have a view which is quite different. While acknowledging that there are risks to the upward side, it's felt that UK rates will not go above current levels. This view presumes that the recent spate of BOE (Bank of England) interest rate hikes will succeed in slowing both the economy and the housing market - as yet there are only tentative signs that this is happening.

Which brings us to the Eurozone. Last April, ECB rates were expected to peak at 4% and to still be there in April 08. Now, they are expected to rise to 4.25%, in a year's time. This time, we are in broad agreement. Our view is that there is only one more ECB hike to come and that rates will peak at 4.25%, though the risks are to the upside.

Again, this prediction involves taking a view on what will happen to the economy over the next year. While activity indicators have been quite buoyant, there are signs that the peak has been reached and, of course, past rate hikes are now having quite a significant impact on bank credit and mortgage lending in particular. Ireland is by no means the only country where the housing market is slowing. With another hike to come, most likely in September, we can expect housing to stay in the doldrums for the remainder of this year. However, if we are right and future increases are limited to just one more, then hard pressed borrowers can begin to see light at the end of the tunnel.

**Chief Economist  
Ulster Bank**



## Government announces another increase in national minimum wage

In December 2006, the Minister for Labour Affairs, Tony Killeen, announced that he had accepted a Labour Court recommendation to increase the national minimum wage in Ireland to €8.65 from 1 July 2007.

Following an increase in the National Minimum Wage (NMW) from €7.65 to €8.30 per hour from 1 January 2007, a further rise followed from 1 July 2007, resulting in a new wage rate of €8.65. The increases have been approved by the new Minister for Labour Affairs, Billy Kelleher, who gives effect to the changes through a statutory order.

The sub-minimum rates – which may be paid to certain categories of employees such as people under 18 years of age, first-time job entrants, or those engaged in structured training or study – will also be increased pro rata from these dates.

## New Companies Bill

The long awaited new Companies Bill, which will reform, restructure and update company law in Ireland, is expected to be released in Autumn of 2007. It is intended that this piece of legislation will replace the existing Companies Acts and will result in the most important change in company law in the history of the State.

The current legislation presupposes that the average company is a public company, however 90% of companies on the Companies Registration Office register are private companies limited by shares. The Bill is expected to simplify many of the existing procedures, making company law more accessible to directors and shareholders.

The key features of the Bill pertaining to private companies are:

- The replacement of the Memorandum and Articles of Association with one document called a Constitution.
- Companies may have one director and a company secretary, who however may not be the same person. Currently companies are required to have a minimum of two directors.
- It is intended that companies will have the same capacity as an individual, i.e. the doctrine of ultra vires, (meaning that if a matter is outside the power of the company then that company cannot engage in this activity) will no longer be applicable to the private company
- As is the case at present, companies will have a share capital and be limited by shares.
- "Limited" or "Teoranta" at the end of the company name will be replaced by CLS, Company Limited by Shares.
- Currently private companies are restricted to having no more than 50 members; the proposed new CLS can have up to 99 members.
- A company may be eligible for audit exemption provided it meets the requirements.

This review of Irish Company Law will bring fundamental change to the way companies are governed and this will bring a particular advantage to small and medium sized businesses.

## Short term letting waiver scheme is discontinued

Up to 2 April 2007 it was possible for an individual buying a residential property, for letting purposes, to register for VAT and reclaim any VAT paid when buying the property. This was under a scheme known as "Waiving Your Vat Exemption". However it is no longer possible to reclaim VAT since the Finance Act was signed into law.

The change in treatment applies to:

- waivers applied for on or after the date of the passing of the Act, and
- the extension of existing waivers to lettings of residential properties acquired or developed on or after the date of the passing of the Act.

Waivers in respect of the letting of non-residential properties, for example factories or offices, are not affected by this change.

With effect from the date of the passing of the Act, a person will not be entitled to waive his/her exemption from VAT in respect of residential property, and where existing waivers are already in place they will not extend to residential property acquired or developed on or after that date.

For this purpose a property is considered to be 'acquired' when a person enters into a binding contract in writing for the acquisition of a property or an interest in a property or for the construction of a property. A property is considered to be 'developed' when an application for planning permission in respect of the development of a house, apartment or other such establishment is received by a planning authority.

Here is an example to illustrate:

*Tom acquires a site for a block of apartments in August 2006 and applies for planning permission for construction of the apartments. Tom intends to let the apartments on a short-term basis. He engages a builder to construct the apartments. Tom is considered to have developed the apartments. A planning application was lodged with the planning authorities prior to the passing of the Finance Act 2007. Tom can extend any existing waiver of exemption to this development. However, if he does not have a waiver in place prior to the date of the passing of the Finance Act 2007, he cannot now waive his exemption in respect of those lettings.*



# Time to take a strategic overview

When you started your business you most likely did so for some of the following reasons

- You wished to create financial independence for yourself and family.
- You wanted to be in control of your own life.
- You wanted to have the trappings of success and respect of others.
- You wanted to have the freedom of choice

You may well have achieved some if not all of the above goals but there will always be new issues to be addressed and planned for. Do you still have a clear vision as to where you want to go from now. How many business people can honestly say that they are absolutely clear when it comes to their business vision.

If they do have a vision is it supported with clear and specific goals where they are working only on priority tasks. Finding the time to achieve clarity actually poses a real challenge. In many cases their vision is clouded, their goals vague with their priorities on who screams the loudest. Perhaps you need to consider taking time out to reflect and see how in control you are of your future direction.

If so now is the time for you to document your goals and plans for the future and commence working towards the implementation of your strategic plan

Strategic planning includes targeted actions

followed by the implementation of these actions, monitoring of results and comparing the results to the plans.

Evidence suggests that individuals and businesses that plan and have clear written goals are much more likely to achieve success. Aim to have SMART goals in place which are:

- Specific** - Clear and focused goals
- Measurable** - So you can track progress
- Actionable** - Where your actions make a difference
- Realistic** - Achievable by you not a dream
- Time Based** - With a beginning and an end

When setting about the creation of your plan you should cover the following principle issues.

- Your objectives- personal, business, and strategic
- Your business-existing products & services
- Your business -potential product and services
- Your business- sales and marketing
- Management information systems
- Managements structures and roles
- Location
- Financial module
- An action plan
- A review process

With a new plan drawn up you should have:

- Clarified** - where your business is now
- Identified** - goals and opportunities

**Drawn-up** - marketing an action plans

**Created** - strategic financial models

**Defined** - Key performance indicators

**Structured** - your time more efficiently

**Provide** - better direction and leadership

**Achieved** - real control

In other words you will have clarified where you are now, where you want to go, and how you might get there.

## Begin with the End in Mind

To begin with the end in mind means to start with a clear understanding of your destination. It means to know where you are going so that you better understand where you are now so that the steps you take are always in the right direction.

The preparation of a new strategic plan should give you the confidence about the future of your business and your personal targets - a confidence that will inspire and motivate you and others around you. Now is the time for action and to put yourself in control.



## Another New Dawn...

Recent reports and findings by international monitors as well as the Census 2006 highlighted the changes that have been taking shape around us in Ireland over the past number of years. You can trace the changes back to around 1994 and the start of the Celtic Tiger. But some of the changes have taken place in a relatively short space of time since the dawn of the new millennium. Below we show some of the more interesting findings:

- Ireland is now the **2nd** richest country in the world per capita, just behind Japan. We now have 33,000 millionaires in a country of 4.2million people, up 10per cent from 2005.
- **6%** of people living in Ireland are in a constant state of poverty.
- There has been a **8.1%** increase in the population since 2002, bringing the population up to 4.23 million people. One of the main reasons has been the influx of

foreign nationals, especially from eastern Europe.

- Irish people save **14%** of their disposable income. This figure is the highest in Europe.
- Residential property in Ireland has a **15%** vacancy rate, (this does not include holiday homes.) The vast majority of these houses were purchased for rental income & capital appreciation potential.
- The average individual net wealth of Irish people rose **19%** to €196,000 in 2006.
- The number of Large Towns has risen to 34 (Population of more than 10,000) in Ireland, up from 28 in 2002.
- Over **420,000** people now living in Ireland are foreign national. Well over **103,000** of these are Polish.

These are indeed changing times for the people of Ireland, in fact rarely has any country in history had so many dramatic changes in such a short space of time. There is no doubting that the standard of living in Ireland has increased dramatically since the early nineties, but as well as that there have been negatives. While the material things may be more plentiful and travelling to exotic places has become the norm, people have lost a little in "Quality of life" in working to get these new found riches. It remains to be seen what lies ahead for the next generation. Has this generation been greedy, or is this just the start of better things to come?



## Pharmacy Act Commenced

The Pharmacy Act 2007 overhauls the law on pharmacies presently contained in the Pharmacy Acts 1875 to 1962. The Act provides for the reconstitution of the Pharmaceutical Society of Ireland and for a new system of registration of qualified pharmacists, druggists and pharmaceutical assistants. The Act will provide for regulation of pharmacies and new procedures to ensure that pharmacists and pharmacy businesses are and continue to be fit to practice.

Registration requirements will be extended to retail pharmacy businesses. Sale and supply of medical products will be required to be made under the control of a registered pharmacist. The Act requires that corporate bodies must have an experienced pharmacist in personal control of the management and administration of the sale and supply of medicinal products. The Act also provides for the removal of the restriction on pharmacists educated in other EU or EEA countries from owning, managing or supervising a pharmacy in Ireland that is less than 3 years old.

The Minister for Health and Children has published a Commencement Order for certain provisions of the Act.

## New Levy on Plastic Bags

The environmental levy on plastic shopping bags has increased from 15c to 22c per bag with effect from 1 July 2007. This was announced earlier in the year by the Minister for the Environment, Heritage and Local Government, Mr. Dick Roche, T.D.

Following the introduction of the plastic bag levy on 4 March 2002 plastic bag per capita usage fell from an estimated 328 to 21 bags per capita.



The increase comes on foot of an estimated increase in the usage of plastic bags from 21 to 30 bags per capita during the course of 2006. It is the first increase since the introduction of the levy. €7 million in levies were collected by the Department of the Environment in 2002. However, that figure stood at €17 million last year.

## New Stamp Duty Regulations

Since Finance Act (No. 2), 2007 there has been significant changes to the Stamp Duty rates applicable on the purchase of houses. Under the new legislation first time buyers will no longer have to pay Stamp Duty on the purchase of new or second hand homes. Previously first time buyers were only exempt on second hand properties below €317,500 or new homes of 125 sq. metres. Any Stamp Duty already paid by a first time buyer in respect of documents executed on or after 31 March 2007 can be claimed back from the Revenue Commissioners.

Please see below the Stamp Duty rates in connection with the purchase of second hand properties.

| Price of property:  | First-time-buyers: | Owner-occupiers/<br>Investors: |
|---------------------|--------------------|--------------------------------|
| €0 - €127,000       | 0%                 | 0%                             |
| €127,001 - €190,500 | 0%                 | 3%                             |
| €190,501 - €254,000 | 0%                 | 4%                             |
| €254,001 - €317,500 | 0%                 | 5%                             |
| €317,501 - €381,000 | 0%                 | 6%                             |
| €381,001 - €635,000 | 0%                 | 7.5%                           |
| €635,001+           | 0%                 | 9%                             |



# The Environment and the EU

Greatly increased activism in the EU environmental policy field in recent years has both shaped and reflected an increased environmental consciousness amongst the public. It has resulted in a hugely increased output of environmental law designed to increase protection for all aspects of the natural environment and for all principal environmental media - air, soil and water. In the area of planning and development, the need to achieve a desirable balance between the natural environment and the built environment is reflected in an expanded and recently updated planning and land-use code in Ireland.

Many people do not realise that most of Ireland's environmental law derives from European legislation. Thus, the Irish government is under an obligation to fulfill its European law obligations and citizens in Ireland have a right to insist on this. EC directives on the environment cover a broad range of issues, from air and water quality, through bio-diversity and environmental impact assessments.

Under European law, many kinds of developments require environmental impact assessments [EIA] when they are "likely to have significant effects on the environment". This is particularly true when the project may have an effect on an area designated for nature protection or identified as ecologically vulnerable under EU directives.

While far from perfect, European environmental law grants Irish citizens, along with citizens from all the Member States, important rights to be involved in the protection of their own environment. The trend in other European countries is definitely towards a stronger role for citizens in terms of comment, objection, and ultimately rights to proceed to court to have decisions affecting the environment reviewed in the light of European law principles.

## RECENT ENVIRONMENTAL LAWS

The Protection of the Environment Act 2003 (the 'Act') is the most significant piece of legislation relating to pollution prevention and control since the enactment of the Waste Management Act 1996. The Act:

- amends waste management laws and the Environmental Protection Agency Act 1992;
  - gives effect to the EU Directive on integrated pollution prevention and control ('IPPC') licensing;
  - renames integrated pollution control ('IPC') licences as IPPC licences and tidies up legislative provisions relating to them, and to waste licences;
  - increases penalties for many environmental offences; and
  - strengthens enforcement powers.
- Widens the definition of 'litter' under this legislation to extend it from casual pieces of paper or cigarette ends to anything large or small that is, or is likely to become, unsightly.

## THE LOCALISED EFFECT OF THE LEGISLATION ON THE ENVIRONMENT

Your local authority is responsible for implementing the environmental laws in your area. This means it is responsible for the prevention and control of litter and has the power to take enforcement action against people who break or ignore these laws. Your local authority is responsible for keeping public places that are under its control, (including public roads), clear of litter as far as is practicably possible. This includes the arrangement of cleansing programmes and the provision and emptying of litter bins. Gardai also have the power to issue on-the-spot fines for litter offences.

Each local authority is obliged to prepare a litter management plan for its own area. This plan sets out the local authority's objectives

to prevent and control litter as well as measures to encourage public awareness of litter. The plan must also set out the measures and arrangements by which the authority intends to achieve its objectives. In preparing a litter management plan, the local authority is obliged to consult with local community and voluntary interests before a plan is adopted by the council members.

## Rules Fines for littering

Leaving or throwing litter in a public place is an offence that can be subject to an on-the-spot fine of €125 or a maximum fine of €3,000 if you are convicted of a litter offence in the District Court. Where an offence continues after conviction, the person concerned is guilty of a further offence and liable to a fine not exceeding €600 for each day during which the contravention continues. The Protection of the Environment Act 2003 introduced conviction on indictment and carries a maximum fine not exceeding €130,000 and a fine not exceeding €10,000 per day for continuing offences.

## Litter and public places

If you either own or are responsible for a place to which the public has access (i.e. places like a school campus, public park, train or bus station or the precincts of a shopping centre), you are obliged by law to keep the place litter-free, regardless of how the litter got there.

## Litter and private property

The owner or occupier of property that can be seen from a public place, is also obliged to keep the property free of litter. This means that any outdoor area on your property visible from a public place must be kept free of litter. Failure to keep your property free of litter can result in a fine or prosecution by your local authority.

## Illegal dumping

The litter laws have increased the powers of your local authority to combat the problem of illegal dumping of refuse and rubbish. If you see someone dumping illegally, you should report the matter to your local authority who will investigate and take any necessary enforcement action.

If your local authority finds material that is illegally dumped and establishes the identity of the owner of the material, that person will have a case to answer without necessarily having to be caught in the act. In addition, extra powers are also available to your local authority to require a householder or business operator to indicate how and where they are disposing of their waste. This is particularly relevant if the householder or business owner is not availing of a refuse collection service or is not bringing their waste to an authorised disposal facility.

## Dog fouling

Dog owners must now remove their pets' waste from public places and dispose of it in a proper manner.

## Posters and signs

The law forbids the putting up of posters/signs on poles or other structures in public places unless you have the written permission of the owner of the pole or other structure in advance of putting up the posters/signs and requires that an article or advertisement must carry the name and address of the person:

## Advertising flyers

The placing of advertising leaflets on car windscreens is illegal. If you are proposing to distribute advertising leaflets in the street, you should first check with the local authority to see if they have introduced any local litter restrictions, which they are entitled to do.