

# *Corporate Governance, Tax and Compliance*

Our Corporate Governance and Compliance team provides an integrated and extensive range of governance, administration and compliance services.

## *Private companies*

Our services to private companies include advising on and providing:

- Directors' liabilities and obligations, shareholder rights, company constitutional matters and complex company law matters
- Best practice in corporate governance
- Company secretarial support, advice and guidance to Boards of Directors and undertaking minute taking responsibilities at board meetings
- Annual company secretarial compliance services

## *Public companies*

We also advise on the following:

- Constitutional documents, terms of reference for Board Committees and Corporate and CSR policies
- Continuing obligations under the regulations of the markets on which their securities are traded and under the Listing, Disclosure, Market Abuse, Transparency, AIM and ESM Rules
- Preparing a compliance policy statement and Directors' compliance statement
- Compliance with the UK Governance Code
- Convening and conduct of general meetings, including drafting of circulars to shareholders

*Dublin, London  
& New York*



## State-owned companies and other entities

In view of the special policies and processes required of State entities, we advise on:

- Compliance with the Code of Practice for the Governance of State Bodies and particular laws and guidelines relating to the sector
- The application of the Ethics in Public Office Act 1995 and Standards in Public Office Act 2001
- Devising codes of business conduct generally and for entities dealing with persons seeking State authorisations

## Not-for-profit organisations

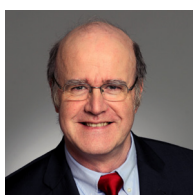
In the light of the recent partial commencement of the Charities Act 2009, we advise not-for-profit organisations on:

- Appropriate structures and constitutional matters
- Compliance with relevant codes of governance
- The application of the Charities Act 2009 and related matters including adopting the Statement of Guiding Principles for Fundraising

## Generally

- Our specialist Tax team work alongside our governance and corporate partners to ensure that the Board's corporate governance policies and documentation is supportive of the company's Irish and international tax objectives. The importance of considering international tax aspects of tax compliance has again been emphasised in the light of the various OECD Base Erosion and Profit Shifting reports
- Detailed board minutes are regularly relied on to support the tax treatment adopted in financial statements and indeed demonstrate tax residency. With the new requirement in Companies Act 2014 for directors to positively state the company's fulfilment of tax obligations, including when a Revenue audit may be ongoing, the necessity for independent advice to the Board has again been emphasised
- Our Corporate team includes leading authors on company law and company secretarial procedures
- In addition to our company law and corporate governance services, we have developed anti-bribery procedures and structures for use by State and private entities
- We provide a legal update service to clients in key areas of company law, including bulletins on the progress of the Companies Bill

*To find out more about how we can help you, please contact one of our team:*



**Paul Egan**  
*Chairman of Corporate*

t +353 1 614 5021  
e [pegan@mhc.ie](mailto:pegan@mhc.ie)



**David Mangan**  
*Partner, Corporate*

t +353 1 614 5807  
e [dmangan@mhc.ie](mailto:dmangan@mhc.ie)



**Maura Dineen**  
*Partner, Tax*

t +353 1 614 2444  
e [mdineen@mhc.ie](mailto:mdineen@mhc.ie)



**Claire Lord**  
*Partner, Governance & Compliance*

t +353 1 614 5204  
e [clord@mhc.ie](mailto:clord@mhc.ie)

[MHC.ie](http://MHC.ie)

### Dublin

South Bank House  
Barrow Street, Dublin  
D04 TR29  
Ireland

t +353 1 614 5000  
e [dublin@mhc.ie](mailto:dublin@mhc.ie)

### London

1 Cornhill  
London  
EC3V 3ND  
United Kingdom

t +44 20 3178 3366  
e [london@mhc.ie](mailto:london@mhc.ie)

### New York

1450 Broadway  
39th Floor, New York  
NY 10018  
USA

t +1 646 862 2028  
e [newyork@mhc.ie](mailto:newyork@mhc.ie)