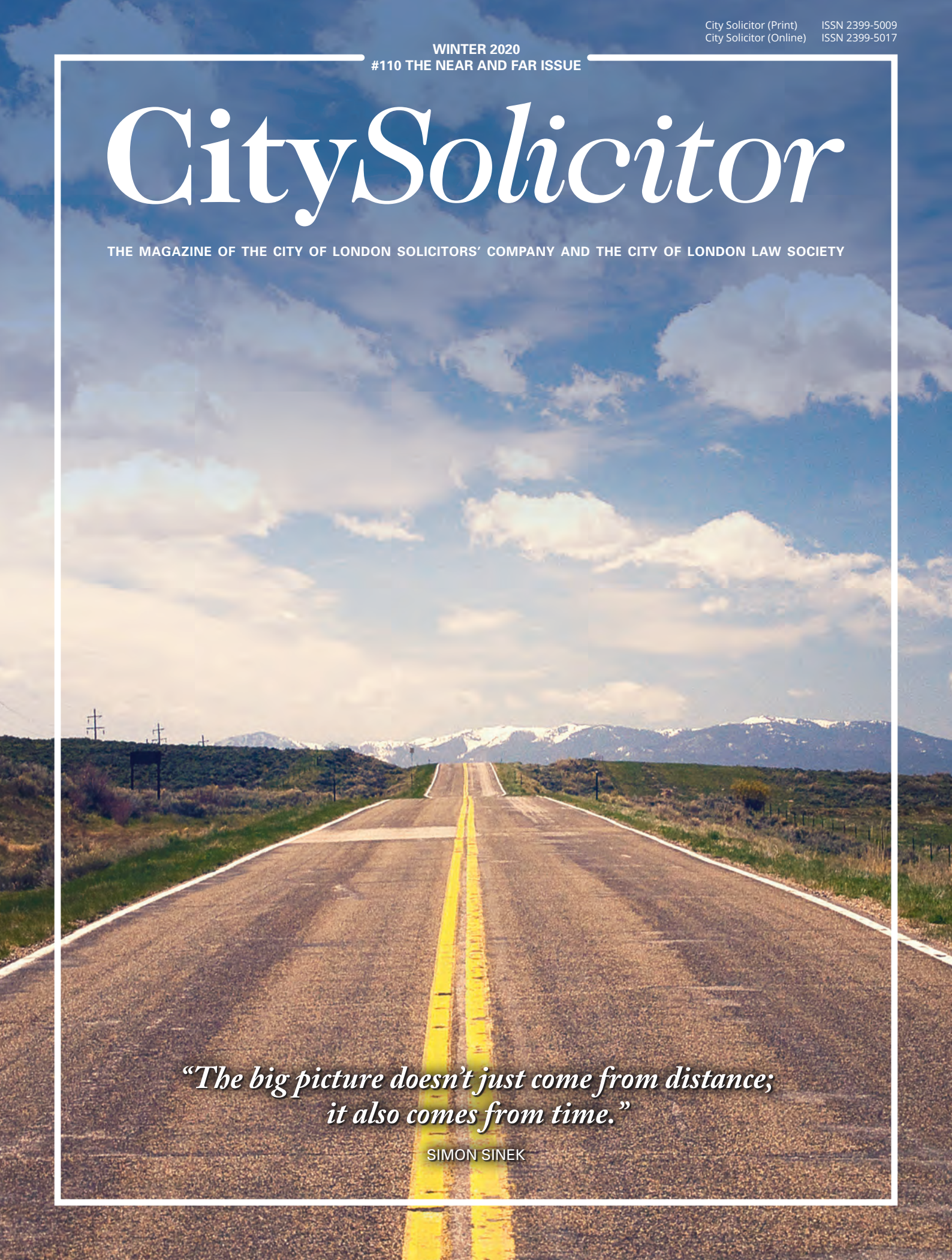
City Solicitor (Print) ISSN 2399-5009
City Solicitor (Online) ISSN 2399-5017

WINTER 2020
#110 THE NEAR AND FAR ISSUE

CitySolicitor

THE MAGAZINE OF THE CITY OF LONDON SOLICITORS' COMPANY AND THE CITY OF LONDON LAW SOCIETY



"The big picture doesn't just come from distance; it also comes from time."

SIMON SINEK

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Published on behalf of
The City of London Solicitors' Company and
The City of London Law Society

by

LANSDOWNE PUBLISHING PARTNERSHIP LIMITED

Lansdowne Publishing Partnership Ltd
11 School House, 2nd Avenue
Trafford Park Village
Manchester M17 1DZ.
T: 0161 872 6667
W: www.lansdownepublishing.com
E: info@lansdownepublishing.com

Printed by Buxton Press

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PEFC/16-33-576
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the law, lawyers and other legal stuff

leisure, fun and cultural things

editor's letter

WELCOME TO OUR LAST EDITION OF THE YEAR – AND WHAT A YEAR IT HAS PROVEN TO BE. DEFINITELY NOT WHAT WE WERE EXPECTING OR PLANNING AS WE RANG IN 2020.

The pandemic has altered our lives in so very many ways and it has definitely given us a whole new perspective on the concept of distance.

Whilst lockdown prevented us seeing even our neighbours, at the same time it allowed us to work from home – even if that meant being on the other side of the world.

This issue looks at "near and far" and explores how COVID ensured that physical distance lost its meaning and, even though restrictions made our nearest and dearest sometimes seem out of reach, it also removed many other barriers that previously existed. We examine how the virus has separated us – but also how it has brought us together; how a mile was sometimes too far to navigate, but 5000 miles melted into nothingness.

"We examine how the virus has separated us – but also how it has brought us together."

As we draw towards the end of what has been a very momentous year, may I take this opportunity to thank you all for your support throughout 2020 and for your invaluable feedback on our content. I hope you all remain safe and I wish you all happy holidays and may 2021 bring brighter and less challenging days into all of our lives.

Philip Henson
Editor
mail@citysolicitors.org.uk

WHAT DO THESE COUNTRIES HAVE IN COMMON?


ANTIGUA AND BARBUDA


AUSTRALIA


BAHAMAS


BANGLADESH


BARBADOS


BELIZE


BHUTAN


BRITISH VIRGIN ISLANDS


CANADA (EXCEPT QUEBEC)


CAYMAN ISLANDS


CYPRUS


DOMINICA


ENGLAND AND WALES


FIJI


GHANA


GIBRALTAR


GRENADA


HONG KONG


INDIA


IRELAND


ISRAEL


JAMAICA


KIRIBATI


LIBERIA


MYANMAR


NAURU


NEPAL

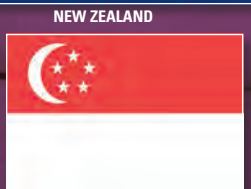

NEW ZEALAND


NORTHERN IRELAND


PAKISTAN


SAINT KITTS AND NEVIS


SAINT VINCENT AND GRENADINES


SINGAPORE


TONGA


TRINIDAD AND TOBAGO


TUVALU


UGANDA


UK

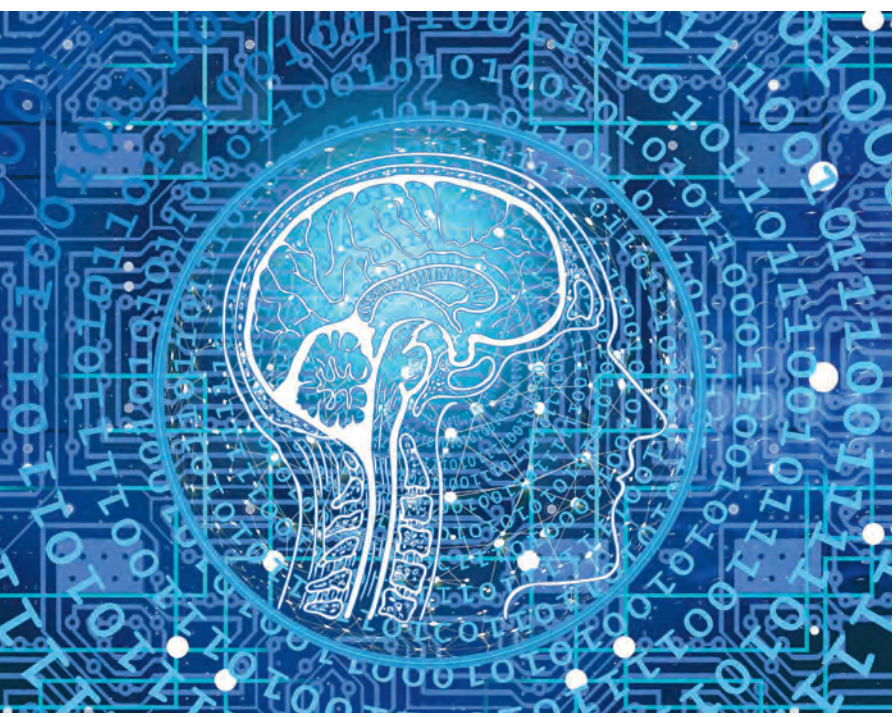

UNITED STATES

These far flung places are worlds apart in so many ways – but one thing does bring them close together, irrespective of their physical distance from each other. Their legal systems are all based, either wholly or partially, in English common law.

Simply put, common law systems stem from the decisions judges make in the cases in which they sit. Alongside these are the laws and statutes that the legislature passes. This combination leads to a sometimes complex relationship between the judiciary and the legislature. Depending on the particular jurisdiction, sometimes a judicial decision may be overruled by a statute. Conversely, in others the judiciary may determine whether a particular statute is allowed.

This concept of common law originated in England. It was influenced by Anglo Saxon law and also by the Norman Conquest when Norman law, which stemmed from Salic law, was introduced into this country. This common law system was extended throughout the Commonwealth of Nations and every former colony of the British Empire with one exception – Malta – also adopted it.

Common law is also known as stare decisis. It is based on precedent which differentiates it from more formal codified civil law systems.



David Gauke is a former politician and solicitor who was the Member of Parliament for South West Hertfordshire from 2005 to 2019. He served in the Cabinet under Theresa May, most notably as Secretary of State for Justice and Lord Chancellor from 2018 to 2019.

Gauke firmly believes that in a rapidly changing world that is trying to adapt to the after effects of a global pandemic, unprecedented technological advances and the legal disputes that emanate as a result, common law gives the UK a real advantage.

"The years ahead afford a huge opportunity for us whereby we can be the ones that provide the law in international disputes involving matters such as Artificial Intelligence and other significant technological advances which are happening. Common law is much better placed to adapt to such changes than civil law is. Common law encourages and fosters international cooperation; we borrow and learn from each other, we learn from case law elsewhere. Our law firms and our legal system are well placed to benefit from these factors. Common law affords both flexibility but also certainty in that there is a respect of the bargain that has been reached by the different parties involved."

John Hoyles is the Executive Director at the Community Information Centre of Ottawa. Prior to this, Hoyles spent 20 years as Chief Staff Officer responsible for the operations of the Canadian Bar Association. This included external relations, both nationally and internationally as well as fostering a strong cohesive approach for all the CBA Branches and other constituencies within the CBA.

"In Canada, common law is the bedrock of our legal system. Yes, we inherited it from England but in a lot of ways we have moved way ahead of what is happening in the UK today. In the UK there is no constitution or charter so, for example, there are CCTV cameras everywhere. That sort of invasion of privacy would never be tolerated in Canada.

Having said that, to have English common law is like having the very best foundation you can have on a house. It gives you the basis to build solidly. It has a lot of opponents but my argument is nobody has ever suggested anything better. It is a system that has proven over the centuries that it works – and works

"The years ahead afford a huge opportunity for us whereby we can be the ones that provide the law in international disputes involving matters such as Artificial Intelligence and other significant technological advances which are happening."

well – and it is constantly sustaining itself to become better and stronger. It genuinely has stood the test of time. There have been many criticisms of British colonisation but, in my experience, one thing that it has left for all of us that is to our benefit, is the very solid system of common law. The independence of the judiciary is key for any society to be successful and the sharing of experiences is something we can all learn from."

George Artley is a Project Lawyer at the International Bar Association. As with so many in the English legal profession, he often thinks of himself as "a historian pretending to be a lawyer". Artley studied history before embarking on a legal conversion course, but once qualified quickly decided that mainstream corporate law was not for him. He then embarked on a PhD in History, Law and Politics. An analysis of the importance of common law institutions and culture, their impact on the political crises of the late seventeenth century, and in particular how executive control of the law moved from the hands of the Crown to Parliament were all subjects Artley focussed on.

"Common law both represents and reinforces our shared history, as well as our political and cultural connections. It can be compared to our common use of the English language in that sense. It also represents a shared way of thinking, affecting how we go about solving new problems using the law. Precedent based, it places intrinsic value on the importance of community memory, building on the values and wisdom of previous generations.

From an English perspective, this shared international relationship can sometimes be presented in an overly-romantic light. For some, it forms the basis of a certain type of educated imperial nostalgia. I've often heard it said that, along with railways and choral evensong, the common law rules of trusts are one of the few justifications for empire, and among England's greatest gifts to the world.

Yet, in many ways, the empire never vanished, certainly not for the ultra-wealthy. Think of the ways our common law operates to aid those wishing to hide money, and minimise their tax liabilities. Think about offshore tax havens. Nearly all are former imperial island jurisdictions, all of which share the English common law, and all of which very deliberately opted

"Think of the ways our common law operates to aid those wishing to hide money, and minimise their tax liabilities."

to maintain strong links to the legal metropole even after independence for reasons of offshore finance. This is one of the darker sides of our connection.

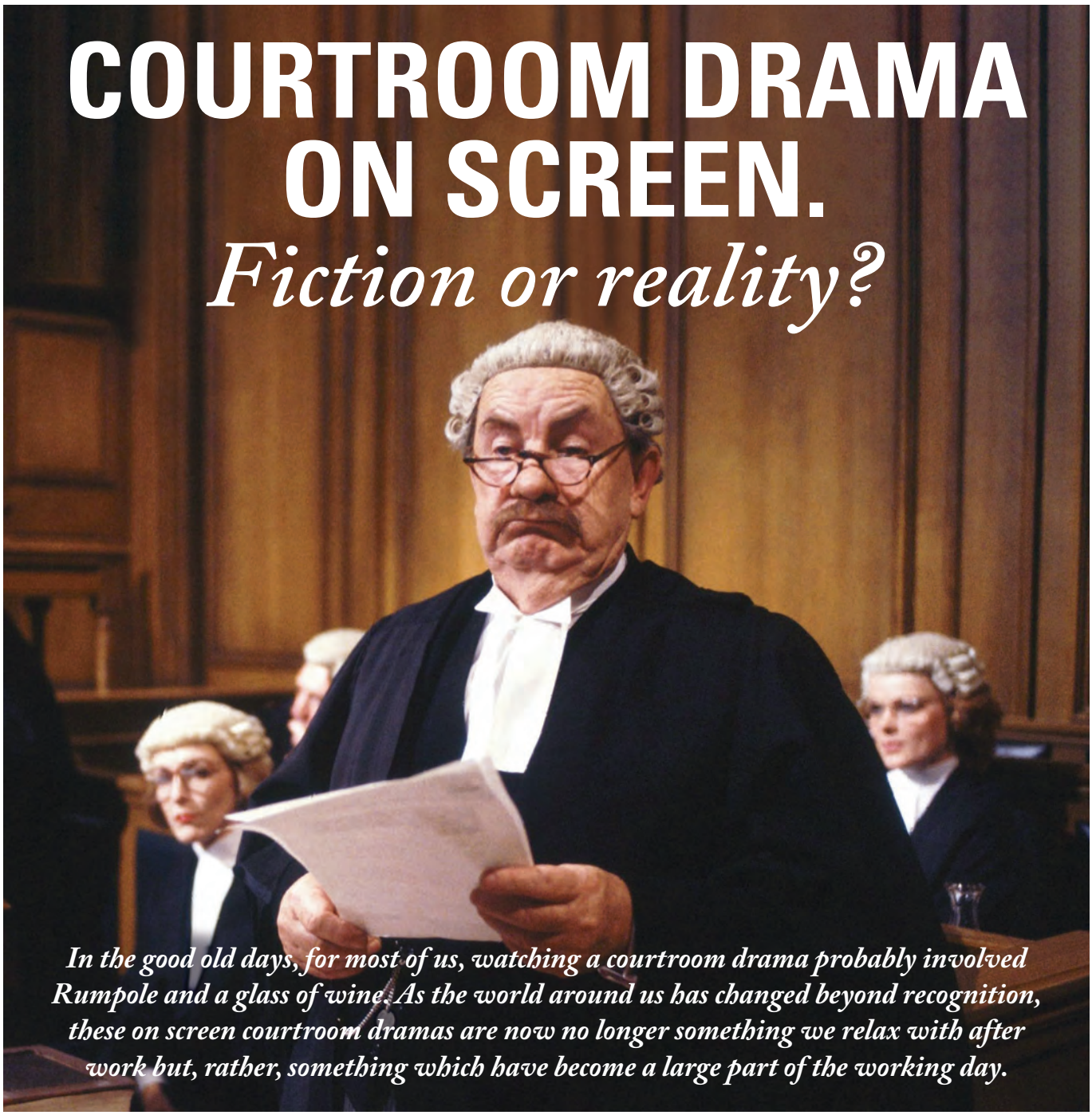
That being said, England is still considered a world leader in matters of law because of our strong legal culture and institutions, in particular our centuries-old tradition of judicial independence, and reputation for fair trials. We know that people flock from all over the world to use English common law and English courts for their disputes because of this reputation, one which has been reinforced over hundreds of years.

This is also true outside of England. Look at Hong Kong for instance. Our historic political and legal links mean that English common law judges continue to serve in Hong Kong's courts. This in turn draws large numbers of high net worth Chinese individuals to use those courts, as opposed to those based in mainland China. If the international common law community were to withdraw its legal patronage from Hong Kong, this would seriously damage the financial interests of many of China's wealthiest and most powerful individuals. This gives us a certain amount of leverage which we can use if we choose to."

As with most things in life, it seems there are pros and cons, good and bad, light and dark sides to our common law links with other jurisdictions. Whichever view you take, one thing seems undisputed though, and that is the preeminent position of our legal system and reputation globally.

COURTROOM DRAMA ON SCREEN.

Fiction or reality?



In the good old days, for most of us, watching a courtroom drama probably involved Rumpole and a glass of wine. As the world around us has changed beyond recognition, these on screen courtroom dramas are now no longer something we relax with after work but, rather, something which have become a large part of the working day.

Lockdown changed how we work. Home became the new office. Zoom meetings replaced live ones. And court proceedings astonishingly moved online. Hard to imagine, isn't it? When we think of trials, we think of the pomp and circumstance of it all. The theatre of the judge arriving and everyone standing. Looking at the body language of those being cross examined. Examining the expressions and reactions of jury members as information is revealed. How can that possibly transfer to a laptop without losing the nuance that has been so important?

Sa'ad Hossain QC is a leading barrister whose practice covers the full range of domestic and international commercial litigation, advice and arbitration. Singled out for his work in some of the highest profile commercial cases fought in London, Sa'ad's work includes complex, high-value disputes in energy/oil and gas; banking and finance; civil fraud; and shareholder disputes. As well as appearing regularly for clients in High Court applications, trials and appeals, he also has considerable experience of arbitral tribunals, including in the International Criminal Court, the London Court of International Arbitration and ad hoc proceedings.

Since lockdown began, Sa'ad has now covered the full gamut of remote online court proceedings from interim applications to cross examining witnesses, from a full trial to a hybrid where parts are live but others are done remotely.

What are his experiences of these unprecedented circumstances? Sa'ad admits he was pretty sceptical at the start of the transition

but says it is fair to say that he has been converted to many of the advantages he perceives the process as delivering.

"My scepticism stemmed from the fact that there are many upsides to live hearings; seeing someone in the flesh, the ability to read their body language, the interaction between the advocate and the witness, the reactions of the judge. This enforces the primacy of in person hearings but I have found that online proceedings can be surprisingly satisfying – even the cross examining of live witnesses. Part of the reason for this is we have all had to get used to interacting through our laptops and, both as a profession and as a society, we are starting to understand the new protocols and etiquettes involved such as waiting for someone to finish speaking and not interrupting. The move to electronic procedures has really accelerated the need to prepare properly; if we refer to a document it needs to be in an electronic bundle – we no longer have the luxury of passing it to a judge or directing a witness to it.

Interestingly, I find I can still get into the zone in the same way I can in live court – in some ways, the connection with a witness can be even stronger. You can see them even better than you can in live court as you can pin their face in the screen right in front of you – I find that works really well.

Disadvantages are that we have lost those critical yet somewhat intangible moments that really made a difference; for example, when a really difficult question is posed and there is a long pause. In live court, you know the witness has been floored – but, online, there are all sorts of plausible excuses – they didn't hear you correctly, the connection was lost. In a live court what was really happening is obvious to everyone; some of that is lost with online proceedings. You also lose something by not seeing what the judge is doing whilst you are cross examining witnesses so you become heavily reliant on other members of your team to tell you. I have three WhatsApp groups running in my hearings; one for lead counsel, solicitor and client, one for all the team bar, the lead counsel and one for the lead and the next senior member of their team. This prevents the lead counsel being bombarded with unfiltered comments. In the old days, a post it note would be passed to the different people and decisions would be made along the line as to whether it was necessary for the lead counsel to see it or not – electronically it needs to be dealt with somewhat differently.

"This remote way of working is simply a reflection of the times we live in."

Nonetheless, this remote way of working is simply a reflection of the times we live in. I have always had clients all over the world and had to deal with barristers and solicitors in different far flung locations. Before, it was a mix of phone calls and physical meetings; now everything is done by Zoom. This has essentially increased efficiency as it is so simple to get a client on the other side of the world to be on a conference call. Before, counsel used to huddle in a room to confer, now we can achieve as much, if not more, with impromptu Zooms three or four times a day.

Going forward, I believe we will have gained a lot from this experience and have a better overall system of operating. It makes sense to continue doing the shorter interim hearings remotely and trials in person.

I think it is right to recognise that whereas life has been able to continue with remote hearings for my corner of the Bar, namely commercial law, it has been a very different story for other areas, and the difficulty of in-person hearings has been a disaster in particular for the criminal Bar.

I do have some nostalgia for how things used to be done. The dynamic is different when you are working remotely. I have to gee myself up and remind myself I am in court – even if I am actually in my study at home. The formality is lost. Everyone needs to be checked in before the proceedings commence – and that includes the judge – so everyone is chatting in a more relaxed way than would ever happen in court. In a way, some sense of occasion has been lost."

Are online court proceedings going to become our new normal even after COVID? As with everything in our lives currently, there is no definite answer, only time will tell. But we can be assured that some positives have definitely come out of the transition and made our legal system work even better than ever.

THE FAR REACHING EFFECTS OF WORKING FROM "HOME"

Working from home has become our new norm. Beards and casualwear have taken over from the smart, clean cut, suited look and children and dogs appear regularly in our Zoom meetings.

But for some, working from "home" had a very different take and, actually, meant being as far away from home as is humanly possible.

Margie McCrone moved to the UK from New Zealand around 18 months ago. Margie is a Regulatory Policy Manager at the Legal Services Board.

She lives in London with her boyfriend, who moved to the UK with her and in March this year the couple went home to New Zealand to see their families and attend a couple of weddings.

Whilst they were there, the world changed and Margie and her boyfriend found themselves caught up in the chaos that was unfolding. New Zealand went into lockdown: borders were closed, Margie's flight home was cancelled and she found herself stranded thousands of miles away from her place of work.

"Fortunately, I had taken my laptop to New Zealand so I was able to work. For me, working from home meant working from the other side of the world. My employers were fantastic; sympathetic to my situation and very supportive. They went to great lengths to reassure me I didn't have to stress unnecessarily about getting back to the UK – which was fortunate as we had four flights cancelled. Every time we planned to return, our efforts were thwarted. But with the forward looking attitude of my employers, working remotely from New Zealand didn't make that much of a difference from how it would have been had I been back in London. The 12 hour time difference could have been the biggest issue but I was encouraged to work in the New Zealand time zone. The nature of my work is research driven, writing papers; I don't need to attend that many meetings and where I did we managed it by making them early in the morning UK time which was early evening in New Zealand so totally manageable."

Margie says there were definite positives to her situation especially in being able to unexpectedly spend two and a half months with her family who she, obviously, sees very little of these days. She also said it was "a great icebreaker to the initial awkwardness of Zoom meetings. I'd explain why it was dark where I was whilst it was glorious sunlight in London – and suddenly everyone felt more relaxed and friendly". Another advantage for Margie was that the time difference meant she could have stuff waiting for her boss to see when she started her day – good timing.

Obviously, there were downsides too, specifically not always being available – if something was happening at 4pm in London, then that would be 4am in New Zealand so Margie just wouldn't know. She also experienced a sense of isolation in the sense that the time difference excluded her from virtual drinks and the more social aspects of work. She said not knowing when and how they would get back to the UK was obviously a cause of concern. But after two and a half months they eventually managed to get back via a charter flight put on by the UK government for citizens and residents.

Working so far away from home has not just been something to happen to those who got stranded; a lot of people have chosen to go back to their countries of origin through lockdown.

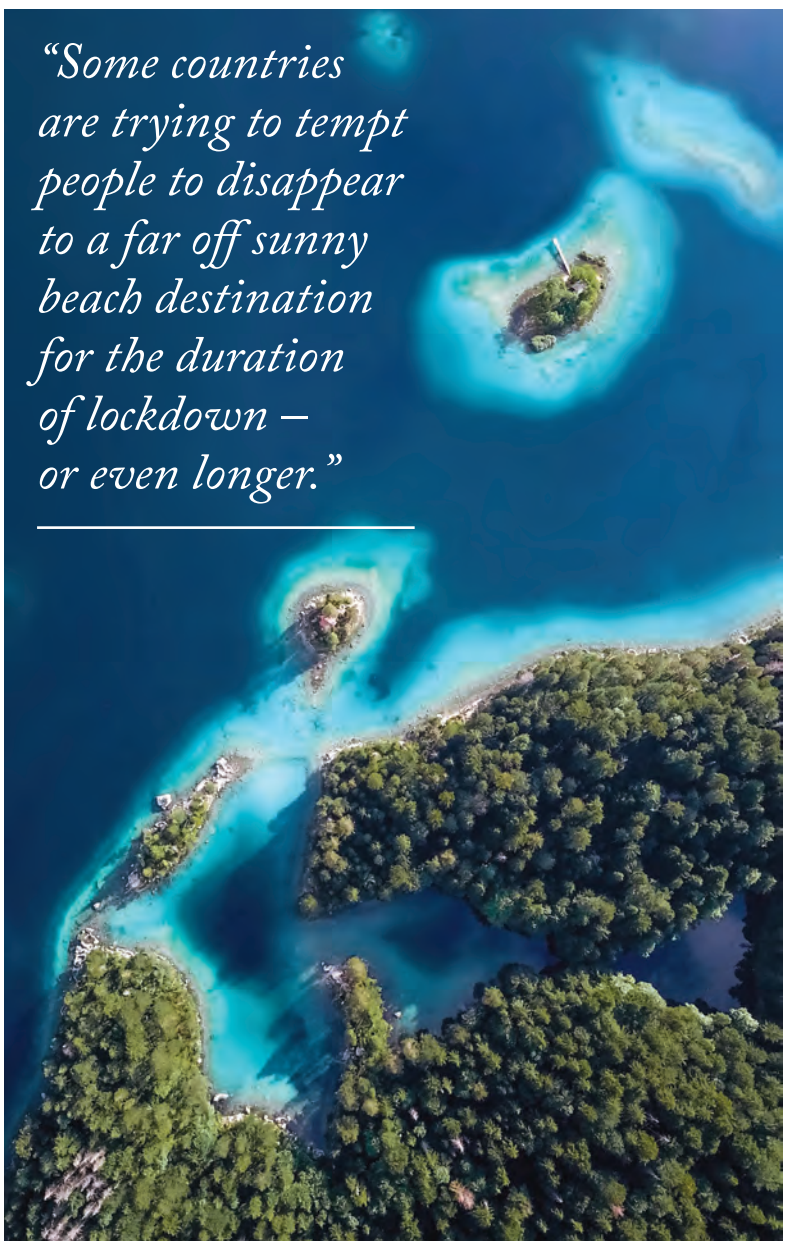
"New Zealand went into lockdown: borders were closed, Margie's flight home was cancelled and she found herself stranded thousands of miles away from her place of work."

Matt Gemmell lives in Toronto, Canada but moved to London a year ago to work for the investment banking boutique, Silverpeak. Matt was in Portugal with work colleagues on a training session in mid-March and there was definitely an aura that things were about to explode. A partner from the firm rang the team in Portugal and warned them that matters were heating up and they should get home as quickly as possible. Even pre-lockdown, Silverpeak took the precautionary measure of telling their staff to work from home.

"At first the whole working from home experience was different, fun even. But that quickly wore off and by mid-April when everything had seriously escalated, the reality of sitting in an expensive flat, isolated, and far away from my friends and family, really started to impact on me – I didn't think it was healthy for my well-being or my mental health. I decided to fly back to Canada before the borders were shut down because then I really would be stuck. Fortunately, my employers had no issue with this. I was one of many employees whose homes were not in the UK and many of us chose to go back to our families. I was only expecting to be away for a month or two – and packed accordingly – but six months later I am still in Toronto. I was planning on coming back to London in October but then the government guidance changed in the UK and now I have no idea when I can actually return to the office. Thankfully, my firm has been quite supportive and understanding regarding the timeline for returning to the UK. They know it's a tricky situation and have been very flexible. I had to stay on

the UK time schedule as my business is client based and most of the clients are based in the UK and Europe. I thought the time issue would be the biggest challenge but my body adapted remarkably well – and seems to intuitively and instinctively recognise the difference between week working days and weekend rest days and behaves accordingly. For me, the biggest thing to deal with has been feeling I am in a bit of a no man's land. Yes, it's good to be spending time with family but I was starting to build a life in London and that has been put on pause now. I had to give up my flat and I miss the camaraderie of my work colleagues. I do attend the virtual zooms and quizzes, even workout classes that the business organises but it's not the same as seeing people live. However, that would be as true if I were in London!"

Some countries are trying to tempt people to disappear to a far off sunny beach destination for the duration of lockdown – or even longer.



Anguilla is one island that is prioritising long term visitors (up to 365 days) over those trying to simply travel there for a vacation. Those choosing to stay in Anguilla and work remotely for whatever jurisdiction they are employed by need to come from places where the COVID prevalence is less than 0.2%. They are given guidance as to how they can get their children home schooled, how to get super fast internet connections as well as a list of all the grocery stores. If an applicant is accepted, they have to pay a fee to cover two COVID tests; one on arriving and one during the stay. The fee also gives them a digital work permit. For an individual the cost to stay between three months and a year is $2000 and $3000 for a family of up to four.

Barbados, Bermuda, Estonia, Georgia, Jamaica, Mexico and Albania are just some of the other places offering similar arrangements which are known as golden visas.

Whilst working in these wonderful places may seem idyllic, it also raises the question of taxation. If you are physically working for an extended period of time abroad – either through circumstance or choice – what precisely are the tax implications?

Leigh Sayliss is the Head of Business and Property Taxes at Howard Kennedy LLP. He says our taxation system is notorious for taking a long time to catch up with what is going on in the world generally and now has to cope with changes in working practices that have leapt forward around 15 to 20 years almost overnight.

"Lockdown and Zoom have meant big changes about how we work – and where we are when we work. The starting point for tax has traditionally been to ask where a person is resident. The UK has a fairly prescriptive statutory residency test, other jurisdictions have looser tests – but all involve some form of day counting. Many tax treaties include a 183 day threshold for employment income. In some cases, day count limits allow for exceptional circumstances such as a temporary hospital stay or a family crisis – but COVID has stranded people for months at a time. This can filter into personal tax issues too. For non-UK residents, private residence relief from capital gains tax is only available for a tax year if they occupy the house for 90 days in the year. There are exceptions if work forces you to move away from home, but what about COVID? Technology plays its part too. The world's tax systems have been struggling with multinational companies like Google and Amazon, trying to work out where they are generating their profits, with different countries each claiming taxing rights. COVID, and the new working practices encouraged, has added a completely new dimension – giving workers the same level of flexibility in location. Remote working means that you now have no idea where someone is when you are dealing with them – they can be anywhere in the world. Say you are sitting in France, but you log into a UK server, attend a video meeting with all your colleagues in the UK and all your office support is in the UK – where are you working, for tax purposes? What if you are working on a train travelling from Germany, through Switzerland into Italy? Some of the questions about where digital

services companies are based, and where they should be taxed, are now overflowing into the arenas of personal services and even employment."

Steve Asher heads up accountants and business advisors, Moore Kingston Smith's Global Mobility service. He says that the trend for UK companies to hire staff and allow them to work from their own countries predates COVID and really began gaining momentum during Brexit. Many employees felt at that point a desire to go back to their EU member states and now this has been accelerated by the pandemic. He believes this modest trend is not without its complications.

"If the employer does not have a local entity in the jurisdiction the employee is operating from the local tax withholding reporting requirements may not be so simple to satisfy. This means it may be left to the individual themselves to take on the responsibility for this and that may mean the involvement of a third party. It is not only personal taxation that needs to be considered either. In a situation where a C level executive is operating from, and making senior decisions from, a country where the employers have no corporate presence, this could trigger the imposition of corporation taxes also. The golden visa situation is also an interesting one. The reality behind saying 'come and work here for a year' is that there is a massive balancing act of pros and cons that need to be weighed up. What is connectivity like – both in terms of the accessibility of travel and the technology? Then there is the whole personal lifestyle consideration. What is there for the individual to do? Data protection, confidentiality and an employer's duty of care towards their employees are all factors which also need to be taken into consideration."

David Yewdall heads up the employment taxes team at Smith & Williamson LLP.

"Conventionally, when employers were planning traditional assignments abroad, a lot of preparation went into them. However, as a result of COVID – a new trend of 'displacing' workers began, where circumstances did not allow for that level of foresight. This was caused mainly by individuals suddenly moving abroad with no timeframe or advice attached to their placement. When the pandemic took hold in March, many employers were relaxed about granting flexibility to their workforce in where they chose to work. If they had a laptop and a headset, location was seen to be largely irrelevant. Trusted employees were gladly given the opportunity to combine work with an overseas trip or to return home to a different jurisdiction. But it's worth noting that the income tax concessions surrounding the 183-day rule (which the UK has in place with many other countries through its double tax treaty network) has already passed, which is especially important if an employee moved overseas around the start of the pandemic. If you therefore consider how long it is since we first went into lockdown and that this may continue for another six months according to the government, this means that some employees could well have been working remotely from abroad for a year, triggering certain

"Whilst working in these wonderful places may seem idyllic, it also raises the question of taxation."

issues to arise. There are a number of factors which have to be considered when employers grant their staff the freedom to go abroad to work; the individual's personal taxation, social security for the employee and employer, as well as other employer obligations such as corporation tax issues, payroll withholding and labour law considerations. All of this could mean huge administration costs and, in somewhere like France – where social security, for example, is higher than the UK – this can lead to unexpected costs for organisations. Although the UK tax authorities have introduced a 60-day exceptional circumstances clause to help those stranded unintentionally here because of COVID, the principle of 'exceptional circumstances' has been applied inconsistently between countries, causing confusion and uncertainty for organisations that are facing this issue with their workforce.''

Simon Boxall is the Personal Tax Director at chartered accountants and financial advisers, Ward Williams.

"The coronavirus pandemic has forced big changes in the way we work and where we work. Today's technology means we can work effectively from 'home', but where is 'home'? Lockdown, shielding, grounded flights; circumstances out of our control can dictate where we perform the duties of our employment, but can this mean unwittingly falling into another jurisdiction's tax system? Low tax rates

and lucrative remuneration packages attract executives to leave the UK and take up employment overseas, whilst their dependants remain in the UK, quite often due to the children's education. Regular trips back to the UK are conducted in a structured manner under the statutory residence test, so that the individual can continue to visit loved ones and remit their overseas earnings to the UK, without breaching their non-UK resident status. This is an important planning point to ensure that the overseas income is not subject to UK taxation. But what happens when that individual, during a short trip to the UK, is prevented from returning to the jurisdiction in which they now work due to coronavirus? Within the statutory residence test an individual is granted '60 days for exceptional circumstances'. HMRC has confirmed that coronavirus is an exceptional circumstance and has provided some guidance in this area. Given that we faced lockdown in mid-March, an unintentional prolonged visit should not be an issue for the 2019/20 tax year, but what about the current tax year? A live case has seen an individual prevented from leaving the UK to return to Italy where they have worked for the last 4 years until late June 2020. That individual is now faced with the prospect of not being able to return to the UK through to 5 April 2021 to visit loved ones, or continuing the regular short UK visits with the knowledge that they will bring their Italian remuneration into the UK tax system.

"The coronavirus pandemic has forced big changes in the way we work and where we work. Today's technology means we can work effectively from 'home', but where is 'home'?"

Technology enables us to work from 'home' during these troubled times, but can result in an unintended complex tax situation."

Peter Petrou, Senior Partner at chartered accountants, Nicholas Peters & Co is Greek Cypriot and has several members of staff who are also Greek and, in lockdown, asked if they could go back to Cyprus to work.

"I had absolutely no issue with my staff going back home. Most of our meetings were taking place on Zoom so it made no difference whether the four walls my employees were isolating in were in London or Larnaca. With only a slight time difference, there were no complications there. Regarding tax, the residency test used to be a straight 183 days but as from 2013 the statutory residency test came into effect taking into account other factors as well – like what ties you have, where are you employed, do you have a place to live and what family ties do you have? Where there is a slightly grey area is determining whether a UK business has a permanent establishment in the country a member of staff is working from – if that is the case, then the business may have to set up a PAYE scheme in Cyprus even if the employees were there for less than the 183 days and the profits attributable to that establishment may be subject to corporate tax in Cyprus. For my business, this was never an issue. The staff working from Cyprus were relatively junior – one of the factors in determining a permanent establishment is the presence of a decision-making senior member of staff. My sister, however, is a senior member of staff at a leading insurance provider. She, too, chose to go back to Cyprus for the lockdown duration and so it may be determined that she will need to be on a Cypriot payroll and pay tax in Cyprus. Whilst Cyprus and the UK do have a double taxation treaty so generally it makes little difference when it comes to the amount of income tax payable, the amount of national insurance paid is not covered by the treaty. Having a relevant certificate by HMRC however, can assist in overcoming this obstacle, enabling the employee working overseas to pay social security contributions only in the UK."

In the middle of October, when it became apparent that the government advice to continue to work from home would continue for way longer than anyone ever initially imagined, banks such as Citigroup, Deutsche Bank and Credit Suisse who had given their employees permission to work from abroad began to request that they return to the UK to meet tax and compliance requirements.

Working from a sun drenched beach, or going back to your native land and being with your family may seem like great alternatives to being locked down in grey, rainy, windy London. But there are a lot of uncertainties attached too. How long will you actually be stuck in your country of escape for? Will you be able to come back whenever you want? And will you be taxed more than you ever thought? It seems that, as with everything COVID related, there is no simple, straightforward answer.

25 years on from the DDA 1995

The intermittent journey to disability equality . . . how near (or far) are we?

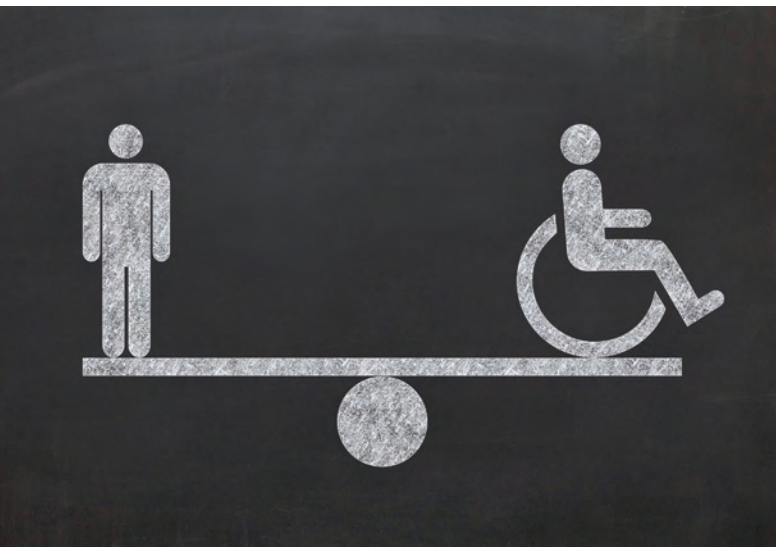
This year, irrespective of the torment of COVID-19 spread, unimaginable lockdowns, global economic meltdowns, and tantalising US elections events, marks the 25th anniversary of the Disability Discrimination Act 1995 ('DDA'), a significant substantive disability discrimination legislation. On 8 November 1995, the DDA received its Royal Assent and its employment provisions came into force on 2 December 1996. The DDA was repealed with effect from 1 October 2010 by the Equality Act 2010 ('EqA') which applies only to England and Wales and Scotland. It does not extend to Northern Ireland where the DDA still applies with its own further amendments.

We are a nation known for its exceptional world-renowned laws in all aspects of life. Globally, in comparison with other nations, we may have come so far in relation to having ground breaking domestic disability discrimination laws and being leaders in international law in signing and ratifying the Optional Protocol to the UN Convention on the Rights of Persons with Disabilities, yet the facts show that despite our sincere efforts to further the rights of people with disabilities over the past 75 plus years, we are nowhere near the ultimate destination where true meaningful equality for people with disabilities is achieved. COVID-19's shock has shattered the veneer and showed us the stark reality that has been often ignored that people with disabilities' employment, day to day lives and their rights are still trailing behind, primarily remaining 'an after-thought' even in 2020. According to the latest figures from the Office for National Statistics, between 2 March to 14 July 2020, nearly six out of 10 deaths from COVID-19 were of disabled people.

We will briefly explore the importance of the DDA, its failings, why in my own humble opinion as a lawyer with visible and invisible disabilities, the EqA that followed DDA is not enough for achieving disability equality and ponder a thought on moving disability equality forward in the year of COVID-19, BREXIT and beyond.

The achievements and shortcomings of the DDA

The DDA was not the first statute by the United Kingdom to further the rights of people with disabilities. We had the Disabled Persons (Employment) Act 1944, and the Chronically Sick and Disabled Persons Act 1970 introduced by Alf Morris MP who



later on became the UK's first appointed Minister for Disabled People in 1974.

What was unique and ground-breaking about the DDA is that it established a framework, supplemented by secondary legislation for targeting disability discrimination. It was the first statute to ever make it unlawful for employers and suppliers of goods and services to discriminate against people with disabilities. William Hague, the then Minister of State for Social Security and Disabled People described it as "a historic advance for disabled people" as the DDA provided for the first time the concept of 'reasonable adjustments' as a new provision for employers with more than 20 workers to remove barriers that may disadvantage people with disabilities when they apply to work and/or in the event of acquiring a disability during the course of their employment. In 1999, the DDA's duty of reasonable adjustments came into force for service providers to change policies and practices that made it impossible or unreasonable for people with disabilities to use such goods and services. In 2004, they were also required to take reasonable steps to remove physical barriers to allow people with disabilities access to goods and services. Also, employers with fewer than 15 staff started to be treated akin to large organisations and were required to comply with anti-discrimination laws preventing them from using their small size and turnover as a reason for non-compliance.

While the DDA was purely bred domestically, a European element of disability equality sprung by the enactment of the EU Equal Treatment Framework Directive (No.2000/78).

This resulted in major amendments to the DDA mainly in five discriminatory behaviours: direct disability discrimination, disability-related discrimination, a failure to make reasonable adjustments, victimisation, and disability-related harassment. The Disability Discrimination Act 2005 was the second piece of legislation to follow the DDA whereby it amended it rather than replacing it. Sadly, the change did not make a difference in individual employment rights.

The weaknesses of the DDA ranged from difficulties caused by its definition of disability, disadvantaging people with learning disabilities, excluding education from the right of non-discrimination, employment outside its scope to failing to establish a commission to assist in taking forward cases. Lord Lester described the DDA as "riddled with vague, slippery and elusive exceptions making it so full of holes that it is more like a colander than a binding code." The DDA was also criticised for its 'many get-out' clauses and the qualified riders for the employment and goods and services requirements.

The Equality Act 2010 – the dream of harmonisation and strengthening equality laws

It took five years for the EqA to come to being after forming the Discrimination Law Review in February 2005. The EqA has two main purposes: to harmonise discrimination laws and strengthen the laws supporting the progression and attainment of equality. It was heralded as a new era for civil rights stopping the treatment of people with disabilities as a second-class citizens. The EqA received Royal Assent on 8 April 2010 and came into force on 1 October 2010. It overhauled discrimination law in the UK as it brought together: the Equal Pay Act 1970; the Sex Discrimination Act 1975; the Race Relations Act 1976; the Disability Discrimination Act 1995; the Employment Equality (Religion or Belief) Regulations 2003; the Employment Equality (sexual Orientation) Regulations 2003; the Disability Discrimination Act 2005; the Employment Equality (Age) Regulations 2006; the Equality Act 2006, Part; and the Equality Act (Sexual Orientation) Regulations 2007.

Disability is one of nine "protected characteristics" of diversity covered by the EqA. The others are: age, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The EqA provides for a new claim possible of discrimination arising from disability prohibiting unfavourable treatment because of something arising as a consequence of the claimant's disability. It also provides for other key provisions for example on 'discrimination by association', 'discrimination based on perception'; 'harassment by third parties'; and the removal of the pre-employment health questionnaires that existed during the DDA.

What's next for disability equality laws in the age of COVID-19, BREXIT and the UN Sustainable Development Goals 2030?

There is no doubt that we have made progress for equality. The map of the anti-discrimination legislation over the last seven decades shared above proves it, as well as the impressive body of disability discrimination case law amassed as a result. Yet in looking closely, the impact of these remarkable legislative landmarks and the pace of progression remain precarious, lacks understanding of disabilities and at best light in making a real tangible difference in people with disabilities employment and day to day lives. I can personally attest to this based on my own life, and other disabled colleagues in the legal profession by way of example. The EqA has been criticised for diluting the rights of people with disabilities by combining their equality with other protected characteristics, and in effect diminishing the progress initially made by the DDA. The EqA has been considered by many disability organisations to have led to a loss of focus on disability discrimination. The government answer was not to use the 'blunt instrument of regulation' as a way for equality and the fact that there are ongoing conversations between people with disabilities, the public, private and voluntary sector that is progress in by itself. I beg to disagree that communication alone is enough to change attitudes, perceptions and misconceptions. It has to be a comprehensive and focused drive for furthering disability equality using soft instruments as in communications to hard legislative instruments to ensure enforcement and not lip service year after year resulting in lost and destroyed lives.

"Fear of stigma, ill-treatment, or discrimination, are the main reasons people said they chose to conceal they were disabled."

The House of Lords Select Committee report on the EqA and disability (session 2015–16) sums it aptly: "…all the developments of the first decade of the this century were based on the premise that bringing the law on all these together must inevitably benefit them all. And, to a great extent that does seem to have been the case. But it ignores a crucial distinction between disability and the other protected characteristics. For the other protected characteristics, with the possible exception of pregnancy and maternity, equality of opportunity is largely achieved by equality of treatment. For disabled people, equality of opportunity, to the extent that it is achievable, often requires different treatment."

Taking our own legal profession as an example, the results of a comprehensive study a first of its kind in the UK "Legally Disabled" published in January 2020 and conducted by Cardiff University Business School on the career experiences of disabled people working in the legal profession, demonstrate the stark reality of the much needed progress reform and changes. Here is a brief snippet: "Even in anonymous equality monitoring surveys we found among solicitors/paralegals only 60% declare they are disabled and the figure is 55% for barristers, suggesting the presence of disabled people in the profession is numerically greater than recorded by regulators and professional associations. Fear of stigma, ill-treatment, or discrimination, are the main reasons people said they chose to conceal they were disabled. Of those that have requested adjustments, over 80% of respondents reported the process caused stress and anxiety. We also found that disabled people were reluctant to move to another role or organisation for promotion because they feared losing agreed adjustments. This is important, as it suggests disabled people are failing to advance, not because of their talents, but because the anticipation of discrimination is limiting their progression."

The Cardiff University Business School Study expanded and included another research on the impact of COVID-19 on the employment and training of disabled lawyers in England and Wales, opportunities for job-redesign and best practice. I share one of the key findings: "…Findings suggest the vast majority of disabled people have welcomed home-working in the legal sector, in particular the benefits of it having been a shared experience.

Home-working, which the 'Legally Disabled?' research had found was until recently the most requested but refused reasonable disability adjustment in the profession, is most likely here to stay.

Mass home-working has created a new working environment and it is ESSENTIAL that appropriate reasonable adjustments are developed for this context. Future working environments are likely to be a mix of working from home, office-based working and 'hybrid' environments of remote and present attendees, therefore adjustments need to be developed for these different contexts to effectively integrate and include disabled employees. It is, nonetheless, important not to assume that home-working automatically equates to flexible working. Genuine flexible working gives individuals reasonable control over when, where and how they work their hours. This is particularly important for disabled people with impairments that may fluctuate, cause pain or fatigue…"

Where do we go from here with the current legislative framework of disability anti-discrimination laws? How will COVID-19, Brexit and the Sustainable Development Goals 2030 commitments affect the progression of disability equality and/or its lack thereof.

As we celebrate the 25th anniversary of the DDA, while the current legislative framework has not fully kept pace with the changing landscape of the unique and complex disability equality rights requirements, the view is hopeful. There are many signs to show real green shoots for hope and change against all odds.

The Law Society, its Lawyers with Disabilities Division, the Solicitors Regulation Authority, the Bar Council and various stakeholders task forces in the City and Houses of Parliament (See Lord Shinkwin report Able to Excel on the case for enabling talented, young, disabled graduates to realise their potential) are all supportive of meaningful changes to better the lives of not only our own people with disabilities in the legal profession but across the board. It was even refreshing to hear Joe Biden mentioning people with disabilities in his president elect winning speech.

Personally, from my experience living and working with various disabilities for the past 15 years, I am for a stand-alone new legislation for disability equality rights. One that sympathetically focuses and considers from all angles of various disabilities physical, mental visible and invisible and the new challenges impacting the day to day lives and employment of people with disabilities and our intersectionality. It would consider the lessons learned from 25 years from the DDA, ten years from the EqA, COVID-19 practical challenges for people with disabilities, the impact of Brexit and the UK commitment to applying the UNCRPD in light of the SDG 2030. I would also favour an amalgamation of and/or a hybrid of both the social and medical models of helping people with disabilities.

So, here is to hope, here is to progress, here is to true disability equality progression.

This article was written by Katherine Ramo, a technology and media solicitor with CMS, founder and chair of CMS ENABLE (disabilities & wellbeing) Network, Co-chair InterLaw Diversity Forum ENABLE Network, and a member of the UN Stakeholders Group on Persons with Disability. The views expressed here are solely her own.

DREAMING OF Tropical Islands

Whilst in the height of lockdown, even a visit to a local store faded into nothing more than a distant dream, the ease of buying effortlessly from thousands of miles away became not just a reality but our norm.

Dreaming of tropical islands is not uncommon when it's winter in London and travel is not the simple thing it used to be. For Mika Wassenar it is not a dream, but her life. Mika and her family set up home in Phuket in 2014 and so her own dreams took a different road.

Mika's dream has always been to set up her own business; to pursue her own passion and make it her project. To combine her love of fashion, art and design. To pay homage to Thailand, the magical place she now calls home and which has inspired her creativity. And to give back to Thailand by helping various charities.

But it was never the right time. She found she was always actively involved with helping others realise their dreams and so her own were put on the backburner.

She also felt she was not personally ready. She needed to believe in herself more, to have the necessary confidence, the experience and for the circumstances to be right.

An introvert, Mika loves time at home – even pre lockdown. She says that she likes to create a ritual around her time there and that includes wearing the right clothes. Mika believes that how we dress when we are relaxing at home is as important as how we dress when we go out. She wanted high quality, beautiful pyjamas that are every bit as glamorous, chic and comfortable as the rest of our wardrobes. But she couldn't find them anywhere.

Mika was on a plane travelling to Hong Kong to help her husband, the musician

Goldie, with his yoga brand, when she found herself sketching the type of pyjamas she would like to wear and, in that moment, her dream took a step closer to being real.

Mika had always been involved in the fashion and textile industry but more specifically at the higher end of fast fashion and the pressure and speed were taking its toll on her. She was constantly questioning as to why she was contributing to making things we don't really need and so she quit. But fashion stayed in her blood.

In that moment of clarity on the flight to Hong Kong, Mika decided to create the very pyjamas – and loungewear – that she wanted to wear herself. To make them of the very finest cotton. To manufacture them with perfect stitching and attention to detail. And to treat every collection as though it was a work of art to be worn rather than hung on the wall.

Mika instinctively knew she wanted her first collection to be green to reflect the colour she most associated with Thailand.

"I imagined big banana plants, blossom flowers, monkeys. I chose the artist, Daisy Beale, to depict my vision and Daisy painted all the individual elements in oils. Digital prints were made of the art and formed the pattern for my first collection which features both long and short pyjamas sets, robes, eye masks and scrunchies".

It took Mika nine months to source the right cotton. She set Liberty fabrics as her benchmark for quality and eventually found exactly what she wanted. She was equally rigorous about choosing the manufacturers; again she wanted the very best quality and that meant interrogating which machines were being used and the ability to do stitching that not only looks good but feels good on the body.

Aptly, Mika called her business *Siamese Dreams* and she was finally ready to launch in June 2020.

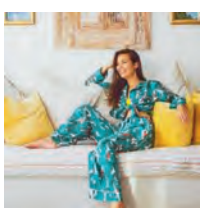
It was the perfect time for Mika personally – everything had come together wonderfully – but to launch a new brand in the middle of a global pandemic was challenging to put it mildly.

Mika had plans to sell her line to the high end hotels in Phuket that surround her home – her pyjamas also doubled up as great beachwear and leisurewear – but the hotels were all closed.

She was going to travel to the UK and America to approach agencies to distribute her clothes but travel was impossible.

So her online presence through Instagram and her e-commerce website became predominantly important.

Even though Mika believes the tactile is important when buying clothes – the need to touch and feel – nonetheless the concept of wearing art, the high quality of the fabric and manufacture, the simplicity and timeless elegance of the pieces – and their filling of a gap – meant savvy buyers were discovering the brand and buying it from all around the world.



Mika intends to expand the line to include nightdresses and playsuits; she is also developing a children's line and – at Goldie's specific request – she will be introducing a men's range further down the line. Whilst cotton will always be her primary fabric of choice, she also is bringing out a limited edition silk range.

The second art piece, Toile de Siam, – which will be released in time for Christmas presents – is based on vintage tapestries. This time, Mika has selected the artist, Pabaja from Bangkok, to draw illustrations of tigers, elephants, thai houses and floating markets. The line will come in two colourways; delph blue/pale pink and black/gold.

As you would expect, *Siamese Dreams* are also making face masks and they donate a percentage of all sales to local charities. These include an elephant reserve (www.treetopselephantreserve.com) who, in the absence of the support of tourists, are struggling to feed the elephants. The clothes – which are delivered by DHL from Thailand to the UK in five days, really do bring a little bit of the tropics to our grey, damp days – and nights. You won't just be buying beautifully made loungewear but also a piece of art. And you will be helping a whole range of local Thai charities. What's not to love?

siamesedreams.com
Instagram: @siamesedreamsofficial

TRAVEL TO A DIFFERENT CULTURE – *And a Different Century*

If you think Greek Cypriot food is kebabs and dips, not so great wine and a lot of plate smashing, it's time to rethink and to introduce your tastebuds to a real awakening.

Long before hipsters were flocking to Camden for the market stalls and street food, it was always associated with the Greek Cypriot culture. From the 1950s till the 1970s it was where Greek Cypriots chose to live and so a community developed and businesses opened to service the needs of these immigrants who were missing all the foods that they loved back home. A lot of these places still survive today and now are frequented not just by native Cypriots but by all ethnicities who are keen to sample the delights on offer. There is an amazing coffee shop in Delancey Street (you will not find better coffee anywhere), lots of grocers selling an array of foods you probably will not be familiar with but which are utterly delicious – and, of course, a plethora of restaurants.

The best is Daphne which has been going since 1984. When you walk into Daphne, you are immediately transported to a different world. Not only does it feel as though you are in a typical taverna in a Cypriot village but it also feels like you have gone back about a half century. Daphne is not about fashionable trends; it is about authentic Greek Cypriot cuisine and culture.

Daphne was set up by Panikos and Anna Lymbouri in November 1984. They took over the restaurant from another Greek Cypriot who had been there for 30 years and decided to change the name to Daphne but to keep the authenticity of the ambiance and cuisine. They chose the name because of the reference to Greek mythology and also because the restaurant's location is on Bayham Street and daphne is the Greek word for bayleaf – so it seemed serendipitous.

Nicholas Lymbouri was eight years old when his parents opened Daphne and he spent every Saturday following his dad around the

restaurant and imitating him, hands folded behind his back, wearing a white shirt and learning the skills that would eventually become his life's work.

Greek Cypriot immigrants mainly worked in the rag trade or in catering – but they wanted more for their children. They worked hard to educate them well and encouraged them to become doctors, lawyers or other professionals. Nicholas and his family were no exception to this and Nicholas was encouraged to follow in his father's footsteps and become an electrical engineer, a profession Panikos had practiced in Cyprus until the '74 invasion changed everything and the Lymbouri family escaped to England. When Nicholas discovered he was colour blind he had to rethink his future and took the obvious step of working in the restaurant. After he graduated from university he began to be full time in Daphne in 1999. Three years later, his father tragically died and Nicholas found himself plunged in the deep end. Nicholas – and Daphne – thrived.

Nicholas's mission is to serve great food. To keep it simple. To use the finest produce – and to cook it as well as it can be cooked without messing around with it too much. To serve it in a welcoming, homely environment. He wants to replicate the authentic and traditional recipes.

"The very finest Cypriot food is actually very simple; it is "peasant" food which traditionally was made using produce that had been home grown and freshly picked; nothing frozen or shipped from the other side of the world. I am really passionate about passing on these incredible dishes to new generations and to sharing the culture I am so proud to be a part of with other nationalities. I love the social side of running Daphne. Our doors are open to everyone – and we get customers from all walks of life. The last President of Cyprus was a frequent guest when he visited the UK, Rowan Atkinson, Charles Dance, Jenni Murray and Suggs have all enjoyed our Cypriot hospitality. We have served many judges and MPs. The late Bill Birtles and his wife Patricia Hewitt loved to eat with us as did Marcel Berlins.

Because of Cyprus's links with Greece and Turkey, our cuisine draws influences from them and is an incredible blend of the best of all. Our chef, Makis, is from the mainland so he has added a few Greek dishes to our menu. One, in particular, is a firm favourite – tirokafteri which is the most incredible blend of feta, yoghurt and chilli. Our most popular Cypriot dishes are the pulses; louvi, which is black eyed beans, fasolia, white haricot beans and fadgi which are flat green lentils with tomatoes and rice. Every March we make the trip back to Cyprus with the specific purpose of filling as many empty suitcases as we can with a green, leafy vegetable called strouthouthia. This wild vegetable only grows in Cyprus, sprouting in the mountains only after rain and only in March. We forage as much as we can to feed it scrambled with eggs to the ever growing list of our regulars who request it year in year out.

Cypriot culture is all about family. And that is something we take seriously at Daphne. My mum still works front of house. My waiter, Nico, has been with us since 2001. And our customers are very much a part of that family."

A definite must have at Daphne is the famous kleftiko. Kleftiko derives its name from the Cypriot word for thief and the recipe originates from when tegh freedom fighters rustled sheep and built kilns which they closed off so nobody would see the smoke. They slowly cooked the meat for 24 hours coming back the following night when the feast was ready. Also on the menu are Cypriot dishes like koubes and afelia which you would never find in mainland Greece.

Another thing which may surprise you is the outstanding quality of the wines. Those in the know have been choosing Greek wines for quite some time now and Daphne have some of the best on their list. Try too commandaria, a fortified sweet red wine similar to port (but way more delicious) which is supposedly the very oldest known wine. And not to be missed is Filfar, a Cypriot orange liqueur. Perfect with a Greek coffee and syrup drenched dessert.

Lockdown hit Daphne hard. Because they keep their prices customer friendly, they simply could not afford to pay the 35% commission delivery services like Deliveroo and Just Eat were asking for. So Nicholas offered a 20% direct discount to his customers if they could collect the food themselves. When restrictions eased, Daphne reopened but the reduced number of tables in what was already a small restaurant has made it difficult. Nicholas says the "eat out to help out" scheme meant they were packed every night – but not just with regulars. The discount attracted new customers. Because of the success, Nicholas chose to continue the discount himself through October. Nicholas has found the 10pm curfew very detrimental as it effectively has limited the number of sittings to one per evening.

The hospitality sector has been one of the worst hit by the pandemic and there is fear about the future. Pillars of our communities,like Daphne which has been dishing up delectable Cypriot food to its locals for almost four decades now, may cease to exist unless we support them.

Being of Greek Cypriot origin myself, I can honestly say you will not find better, more authentic Cypriot cuisine anywhere in the UK. It's exactly the food that my mum used to cook. And it really is delicious.

Daphne Restaurant, 83 Bayham Street, Camden Town, NW1 0AG
T: 020 7267 7322
Open Mon–Sat 12.30–2.30 and 5.30–10.00

Photography by Kristos Georgiou (kristos@sparkloop.com)

LIVERY NEWS

A look at what has been happening.

The ethics of onshoring, some food for thought…

The CLSC was pleased to be able to host a seminar on "The ethics of onshoring" on 28 October, as part of its "Food for thought" series.

Onshoring is the opening, for the first time, of satellite offices in the UK, but outside of London, by elite law firms. The session focussed on empirical research carried out by Professor Steven Vaughan (of UCL) and Emily Carroll (University of Birmingham), on the topic, covered more fully in their November 2019 paper "Matter Mills and London-Lite offices: exploring forms of the onshoring of legal services in an age of globalisation". Senior Warden, Tony King, chaired a conversation with Steven and Emily, with over 40 individuals attending by Zoom.

With the kind permission of Steven and Emily, we are able to share with you, below, some of the key themes and ideas identified.

In a nutshell, what were Steven and Emily's key findings?

Onshoring began in around 2011 and now at least 11 large law firms have onshored offices. It's an idea which has caught on, but for a host of different reasons. These include keeping clients happy, by lowering costs and demonstrating innovation, but onshoring can also help law firms to retain/increase their own profits and hold onto alumni who no longer wish to work in London. The lawyers who work in onshored offices seem to view themselves as subordinate in some way, as acting for their London office rather than the firm's actual clients, and this can pose a number of ethical challenges. Whilst also viewing themselves as "back office", and therefore in some respects doing work which is "legally lesser", many are nevertheless happy both in their work and with their career choices.

Who did they interview and how did they categorise/characterise their interviewees?

Steven and Emily interviewed 25 lawyers who work in what they call "Matter Mills" or "London-Lite" offices. In "London-Lite" offices, onshored lawyers engage in a mix of work. Some of it is comparable to that done by lawyers in the London office, whilst some of it is routinised/lower quality. In "Matter Mills", however, onshored lawyers engage exclusively in more routinised/higher volume/lower cost/more commoditised work.

As to the types of lawyers who work in onshored offices, these fell into three principal groups. Group 1 was those who had tasted and rejected life in London, whether for family-related reasons or for career-related reasons (as they did not see themselves as ever being promoted to partner of the London office). Group 2 had been working in the other city, at a regional/local firm, but moved across to work for an "elite brand". Group 3 were graduates of good local law schools who had been unsuccessful in securing a training contract in London, or hoped to increase their chances of doing so by securing relevant work experience before applying.

Generally, there are more female lawyers working in onshored offices than in London offices. In one, 100% of the lawyers were women.

Is the work of onshored lawyers always or necessarily "legally lesser"?

Whether work is "lesser" was acknowledged to be a very subjective judgment, and the onshored lawyers who were interviewed were generally very positive about the quality of their work. However, there is some obvious disconnect between their work, and the work done by their firm's London offices. Indeed the phrases used in some of the firms' own press releases, announcing the opening of offices outside of London, acknowledged this – by referring to, for example, lower cost, routine, less complex and/or volume tasks.

Some of the onshored lawyers interviewed were deeply reflective of their position, and thought their work, whilst good quality, was not quite the best done by their firm. For example, they may see and deal with one piece of a matter being run by London colleagues, but not all of it. Despite this, few actually wished to work in the London office.

What cultural challenges does this pose?

If individuals feel subordinated, it is hard for them to feel like a member of their law firm's "family". Some of the onshored lawyers interviewed by Steven and Emily referenced a sense of not being trusted by the London office. Many mentioned not being invited to the London Christmas party, or celebrations which took place when deals closed. Not being individually named on their firm's website was also a cause for dissatisfaction. While these may seem, on one take, as rather small matters, they add up to an "othering" of the onshored lawyers compared with those in the London HQ.

Is it the case that it is clients who sometimes drive and therefore principally benefit from onshoring?

In some cases, pressure from clients does seem to have been a significant contributing factor. The client demand for more competitive pricing, to have lawyers physically proximate to their own offices outside of London and for law firms to innovate have been influential. But, on the flip side, firms also benefit from the cost efficiencies of onshoring, and do not necessarily pass all their "savings" onto clients. Nor were all firms completely transparent about their onshored offices. For example, some refer to them as "service centres" and do not acknowledge them on their websites on the premise that they are extensions of the London office rather than separate offices. Further, onshored lawyers are sometimes charged out at London rates, and some have London phone numbers.

What about ethical issues too, for example independence challenges?

If onshored lawyers view their London office as their client, as opposed to the firm's actual client, this has obvious independence implications. In these circumstances, would an onshored lawyer feel able to raise a red flag if they thought the best interests of the actual client were potentially in jeopardy? Whilst this is the risk, Steven and Emily were clear that they had not been given any examples of this actually happening when conducting their research.

Are London law firms addressing some of the nascent cultural/ethical challenges posed by their establishment of onshored offices?

Steven and Emily observed that whilst their joint research paper was published about a year ago, and had been widely covered in the legal press, none of the firms with onshored offices had been in touch with them to learn more about their findings. As a result, they were unable to be sure what action, if any, law firms with onshored offices were taking – it could be that they do not recognise the points made in the paper, or that they are indeed thinking about and working on some of the issues identified.

What research might follow?

The cultural, professional identity, mental health, diversity and client satisfaction elements of Steven and Emily's pre-pandemic research have a new and unanticipated relevance to the post-COVID world, where increased working from home looks certain to become part of the "new normal".

How do you make sure your workforce feels valued? What are the implications if more women than men wish to work from home more often? Has presenteeism been paused rather than eradicated? How do you best/fairly reward those who are out of sight? And if firms reduce their office space, how will savings be passed onto clients? These are examples of just some of the questions the profession will need to ask itself.

It was against this backdrop that Steven and Emily said they would welcome contact or queries from anyone in relation to their research to date, or with thoughts on its relevance going forward. Their contact details are available on the websites of their universities.

The CLSC thanks them for this generous offer, and also for engaging with us so openly and honestly at our seminar. City solicitors benefit from having conversations just like these so do please contact us with any suggestions for other topics we might cover.

SLIGHT NOT WHAT'S NEAR THROUGH AIMING AT WHAT'S FAR...

By Joel Leigh

Making the most of the new normal at the 2020 Concours of Elegance

It's unlikely that Euripides, the ancient Greek who penned the above quote, had much personal experience in the field of global pandemics. And his death came 2,290 years too early to witness the invention of, let alone admire, the world's rarest and most beautiful cars. Realistically he may not have been much interested in either, given his retreat into a cave overlooking the Saronic Gulf to pen tragedian plays, but there remains significant wisdom in his words, following the recent seismic shifts in daily life.

Who could have imagined, this time last year, that escaping for a short drive up the A40 to take in the five centuries of heritage that is Hampton Court Palace, at the first major Concours since March, could be so heartening.

Despite fewer cars – just sixty of the best from around the country rather than around the globe – and the distinctly different vibe because of social distancing, all of the key components, including a series of in many cases unique cars, were beautifully present and correct.

As ever, the event followed an informal theme, with this year's spotlight falling on the 'Le Mans 24 Hours'. The central display, traditionally reserved for truly extraordinary vehicles and motoring feats, was dedicated to three McLaren F1GTR's, celebrating the 25th Anniversary of their success in 1995.

The story is an incredible one because the model was literally an afterthought, demanded by F1 customers desperate to take their cars racing. Pre-race testing commenced just 5 months ahead of Le Mans '95, yet against all odds the team swept to victory, the F1GTR remaining in many respects identical to the road legal version on which it was based. Unbelievably, McLaren returned the following year and won again, in both years taking four of the top five spots.

I arrived at the Concours fresh from watching the film 'Le Mans '66', so felt an additional thrill at getting up close and personal with two of the cars from that historic duel; a Ford GT40 Mk1, nose to nose with a Ferrari 250LM.

For those unfamiliar with the story, recognising that Ford's name was synonymous with the production of staid family cars, Henry Ford II concluded that a genuine sports pedigree would change the image of his company, which had never built or raced a sports car.

Unsurprisingly, Ferrari's Maranello outfit was successful at both, but despite Ford sending an expensively assembled delegation to Italy to negotiate a buy-out, Enzo Ferrari sent them packing saying no way 'would he sell to an ugly company that builds ugly cars in an ugly factory'.

The gauntlet had well and truly been thrown down, and within a month, a Ford operation based in the UK was tasked with developing a 'Ferrari beater', overseen by the legendary ex racer and car designer Carroll Shelby in conjunction with lead driver Ken Miles.

The initial GT40 proved disastrous on the track, but within a year the bugs had been ironed out and the gripping climax at 'Le Mans '66' saw the teams swapping the lead in hair-raising style before the Ferrari spun out of control with a burst tyre, famously leaving the three remaining GT40's to cross the line in formation, a scene perfectly reimagined in the 2019 film.

Other highlights at the Concours included a collection of seminal F1 cars, celebrating 70 years of the World Championship, and the global reveal of the prototype Grenadier 4x4 from Ineos Automotive, looking to plug the gap left by the original Land Rover Defender. CEO Jim Ratcliffe attended with a collection of icons from the four-wheel drive world, including the 1948 Land Rover Model 80 Production Number One, the first of a line lasting more than 70 years.

This first production model was originally intended for King George VI, but was later reassigned to a farmer, who left it languishing in a Northumberland field for years before selling on to Ratcliffe, who instructed an extensive two-year renovation and preservation programme.

But the ultimate comeback story was that of a 1904 Fiat Type 24/32. When its owners were unable to flog it in 1932, it was buried in the grounds of their estate. It was dug back out 10 years later and this year left Hampton Court as the winner of the pre-1915 show category!

Such tales of challenges overcome bring us full circle to our old friend Euripides. His writings fed into the Greek philosophy of Stoicism, followers of which believed that the path to happiness was found in accepting the moment as it presented itself and that people should embrace hard times as an opportunity to test their character. There's almost certainly a moral here for our present circumstances but here's hoping for a healthier and happier 2021.

Joel Leigh is the motoring correspondent of City Solicitor and a Partner at Howard Kennedy LLP

ONE LAST WORD

DID YOU KNOW?

Achtung! Achtung!

How Nazi Germany brought television to the masses

The Nazi regime was acutely aware of the importance of radio to maintain and consolidate its grip on power. Powerful speeches over the airwaves had brought Hitler to prominence and secured his election successes. Once in power, the radio became central to the regime's propaganda mission.

Joseph Goebbels certainly believed in the power of radio. Shortly after taking power, he addressed radio executives and informed them that radio was 'the most modern and the most important instrument of mass influence that exists anywhere'.

Goebbels' Propaganda Ministry (the snappily titled Reichsministerium für Volksaufklärung und Propaganda) had just one problem to overcome. How could they ensure that every German was able to listen?

One solution had been the development of the Volksempfänger, or People's Receiver. This mass-produced set was simple yet elegantly designed and brought the radio into the homes of the masses. The cheapest version could be yours for just 35 Reichsmarks, with the cost spread in instalments.

Many new owners were keenly aware that the radio was an instrument of propaganda. The Volksempfänger became irreverently known as 'die Goebbels-Schnauze' or 'Goebbels' snout'. But, along with speeches and lectures, the radio brought music and entertainment into the home.

And this was enough to ensure that the People's Receiver was a success. Over 16 million sets were in use across the country by 1942.

But this wasn't enough for the Propaganda Ministry.

Affordable radio sets ensured they could be heard at home, but what about when people were outside?

When they were at work in offices and factories?

Or shopping, going out to dinner or just strolling through town?

The logical next step was a public address system that would carry the most important messages and literally stop Germans in their tracks.

The first stirrings of this came at the beginning of the rollout of cheap radios. When officials realised many still didn't own sets, Nazi 'radio wardens' were enlisted to 'set up loudspeakers in factories and public places' and encourage 'community listening'.

By the end of the 1930s, radio sets were found in cafés, shops, laundries, streets and squares.

It was now almost impossible to escape from the incessant drip feed of propaganda.

As historian Glenn Aylett notes: *'Even if you were unwilling to tune your radio into the latest speech by Hitler, escape from his rantings, unless you took to a mountain top or a cave, was almost impossible as loudspeakers were in position in almost every public place, turned to a high volume.'*

Goebbels was clear about the importance of radio in helping the Nazis come to power and consolidate their rule. He labelled it the 'Eighth Great Power', following Napoleon labelling newspapers as the 'Seventh Great Power'.

So, would television become the regime's 'Ninth Great Power'?

In 1935, Nazi Germany was in a race with Britain and America. It wasn't a competition to launch the biggest ship or the fastest plane. It was a chance to demonstrate technological superiority by launching the world's first regular television broadcasts.

Germany won the race, broadcasting a year earlier than the BBC and six years before CBS and NBC in America.

This was a golden chance to bring the Führer closer to the people. By radio, they could hear him. With television, they would also see him.

Television would become the ultimate fulfilment of the Führerprinzip – the leadership principle that made Adolf Hitler the source and focus of all power in Nazi Germany.

On the television station's launch evening, the Third Reich's director of broadcasting urged his colleagues to work 'for the final and complete victory of the National Socialist idea!' With religious reverence, by doing so, they would 'carry the image of the Führer into all German hearts!'

Now, all they needed was an audience to broadcast to. With few television sets available to the general public, the regime set up a network of television parlours across Greater Berlin.

Up to 40 people gathered around a screen slightly smaller than a piece of A4 paper. An engineer from the post office fiddled with the knobs and dials until the magic of a live moving picture and sound appeared.

It took the 1936 Summer Olympic Games to act as the catalyst for the more widespread adoption of TV. 160,000 people watched live broadcasts and an additional 20 parlours were set up around Berlin.

The scheduling was particular to the Third Reich. Between programmes on cooking, exercise and leisure pursuits were rants about the threat of the spread of Bolshevism and international Jewry.

Large scale events were covered in exhaustive detail. TV cameras shot the Nazi Party Congresses in Nuremberg and the International Hunting Exhibition in 1937 featuring close-up shots of some of the animals felled by the Reich Huntsmaster Hermann Goering.

The audiences were less receptive to these spectacles, preferring sport and light entertainment.

The war interrupted the roll out of television, but it didn't prevent planning for its use in future propaganda.

When Soviet soldiers captured Berlin, they discovered plans for a television network covering Germany. Cable would connect the Reich's cities and people would be brought together by screens set up in public spaces.

Under the plans, it would be almost impossible to escape Nazi programmes. Just as radios had been rolled out across the Reich, television would find its place in the home, at work and in public spaces.

This article was provided courtesy of Ian Chapman-Curry, Principal Associate at Gowling WLG and host of the Almost History podcast.

www.almosthistorypodcast.com

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