

Doing Business in the European Union 2020: Greece, Ireland and Italy



Comparing Business Regulation for Domestic Firms
in **24** Cities in Greece, Ireland and Italy
with **187** Other Economies

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Doing Business in **IRELAND**

Galway

Dublin

Limerick

Waterford

Cork

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Ireland was one of the EU member states most significantly impacted by the financial crisis but also one of the fastest to recover. The country's growth in gross domestic product has led the European Union for the past five years.¹ Currently, the country is at almost full employment. Its unemployment rate has steadily decreased while wages continue to increase.²

Ireland's solid macroeconomic foundation received a significant boost from multinational companies, which have been attracted by the country's business environment, in particular its tax regime. The majority of the multinationals in the country are foreign-owned. They constitute a small number of companies relative to the total, but they account for more than half of the total yearly turnover.³ The rest of the turnover is generated by small and medium-size enterprises, the majority of which are domestically owned. Small and medium-size enterprises constitute 99.8% of the total number of firms in Ireland and are responsible for about 70% of employment.⁴ Furthermore, domestically-owned enterprises generate about 80% of total employment.⁵ Therefore, examining business regulations through the *Doing Business* indicators, as they apply to domestic firms, becomes increasingly relevant given their importance for the country's economy in the long run. In the end, circumstances in the world economy can change for reasons beyond the control of the country's government, and

multinationals may relocate their supply chains elsewhere.

Ireland, as represented by Dublin, has consistently outperformed most of its European Union peers in the ease of doing business, ranking among the top 25 economies globally in the World Bank's *Doing Business* report for several years.⁶ Despite its already good performance, the country has consistently kept improving over the past decade by introducing reforms in 6 of the 11 areas measured in *Doing Business*: starting a business, registering property, employing workers, getting credit, enforcing contracts and protecting minority investors.⁷

This report aims to fill some of the gaps in what is known about the quality and features of business regulations in Ireland by creating regional level data that can be used to analyze the regulatory hurdles entrepreneurs face in five main cities: Cork, Dublin, Galway, Limerick and Waterford. The report also lists recommendations for reforms and good practices in each of the five areas measured that Irish cities can adopt to allow businesses to operate more effectively.

Cork ranks high on getting electricity, as well, providing efficient electricity connections and reliable electricity supply. However, the city lags behind the other Irish cities in dealing with construction permits and registering property. Dublin, despite being the city with the heaviest workload across all areas, performs well on three indicators: getting electricity, starting a business and enforcing contracts. Limerick does not lead on any indicators but ranks second in two out of the five. Galway is the most efficient Irish city in which to start a business, and, regarding the registering property indicator, Galway excels both in efficiency and quality of land administration. However, Galway lags behind the other cities in getting electricity and enforcing contracts. Even Waterford, while it ranks lower on most indicators, has a clear performance strength: it leads in dealing with construction permits, which are inexpensive and can be obtained quickly in the city.

Variation on specific indicators shows Irish cities have opportunities to learn from good practices within the country

The fact that regulations and how they are implemented vary amongst the cities is clear from the cities' divergent scores on each indicator (figure 3.1). These disparities in performance can help policymakers identify which cities have good practices that other cities can adopt. All Irish cities operate under the same national legal framework, so

MAIN FINDINGS

Each city stands out in some areas and lags in others

No single city dominates in all five areas measured (table 3.1). Cork, by far, is the city that most quickly enforces contracts.

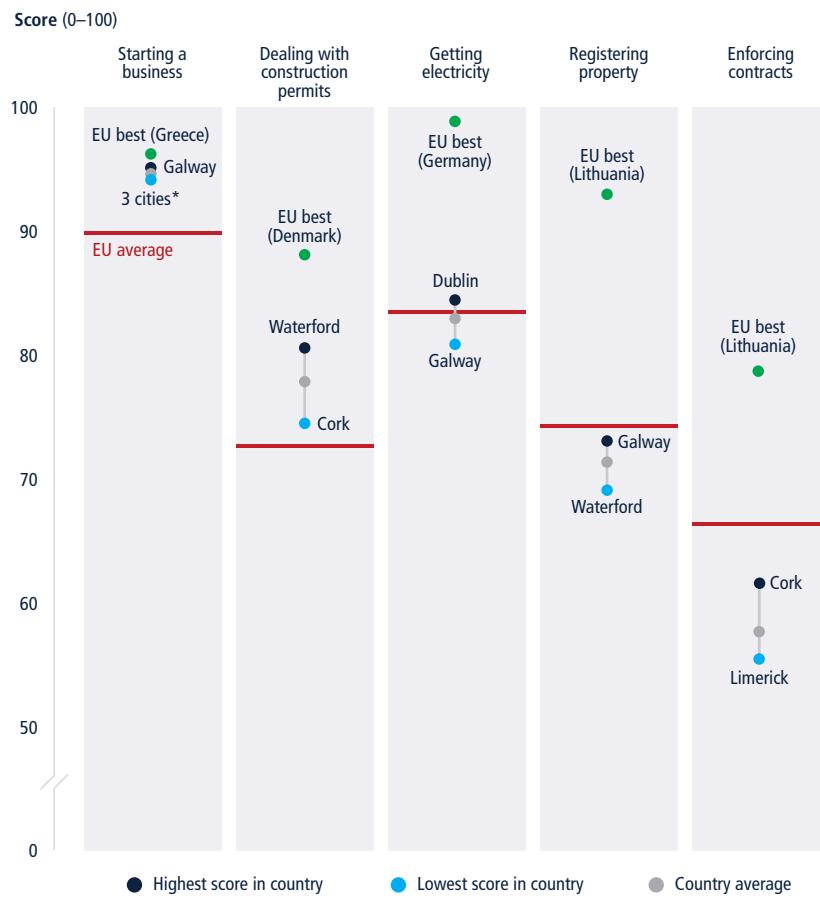
TABLE 3.1 No city dominates across the five areas measured

| City | Starting a business | | Dealing with construction permits | | Getting electricity | | Registering property | | Enforcing contracts | |
|-----------|---------------------|---------------|-----------------------------------|---------------|---------------------|---------------|----------------------|---------------|---------------------|---------------|
| | Rank (1–5) | Score (0–100) | Rank (1–5) | Score (0–100) | Rank (1–5) | Score (0–100) | Rank (1–5) | Score (0–100) | Rank (1–5) | Score (0–100) |
| Cork | 3 | 93.90 | 5 | 74.37 | 2 | 84.17 | 4 | 69.91 | 1 | 61.59 |
| Dublin | 2 | 94.40 | 4 | 76.58 | 1 | 84.21 | 3 | 71.71 | 2 | 57.88 |
| Galway | 1 | 94.91 | 3 | 78.59 | 5 | 80.83 | 1 | 73.02 | 4 | 56.41 |
| Limerick | 3 | 93.90 | 2 | 78.69 | 3 | 83.95 | 2 | 72.78 | 5 | 55.40 |
| Waterford | 3 | 93.90 | 1 | 80.57 | 4 | 81.37 | 5 | 69.32 | 3 | 57.57 |

Source: *Doing Business* database.

Note: The indicator scores show how far a location is from the best performance achieved by any economy on each *Doing Business* indicator. The scores are normalized to range from 0 to 100 (the higher the score, the better). For more details, see the chapter "About *Doing Business* and *Doing Business in the European Union 2020: Greece, Ireland and Italy*."

FIGURE 3.1 There is significant variation in regulatory performance among Irish cities in all areas measured, except starting a business



Source: Doing Business database.

Note: The score shows how far a location is from the best performance achieved by any economy on each *Doing Business* indicator. The score is normalized to range from 0 to 100, with 100 representing the frontier of best practices (the higher the score, the better). The averages for Ireland are based on data for the five cities benchmarked in the country. Other EU member states are represented by their capital city as measured by global *Doing Business*. The averages for the European Union are based on economy-level data for the 28 EU member states. For more details, see the chapter "About Doing Business and Doing Business in the European Union 2020: Greece, Ireland, Italy."

*Cork, Limerick and Waterford.

changes can be made without major legislative overhaul. In other words, local policymakers can look to other cities to see how they implement the national law more efficiently and to better effect. As the results show, each city has something to teach and something to learn.

For example, in terms of starting a business, all cities benefit from Ireland's low incorporation cost (0.1% of income per capita) and a streamlined process. Also,

Irish entrepreneurs complete merely three procedures to start a business, the fewest in the European Union. However, registering for value added tax (VAT) remains a relative bottleneck and a source of variation among the cities. Entrepreneurs can start a business fastest in Galway, where it takes nine days. In Cork, Limerick and Waterford, it takes almost two weeks. Overall, starting a business is one of the areas in which all five Irish cities outscore the EU average and most EU member states.

Dealing with construction permits is one of the areas where local authorities have a high degree of autonomy in both implementing national regulations and setting development contribution fees. Unsurprisingly, it is one of the study areas with the greatest variation in performance across the five cities benchmarked. Waterford, the most efficient city, scores 80.57 points on the ease of dealing with construction permits, well above the EU average, and would rank 23 in the standings globally. The time to deal with construction permits varies from about five months in Waterford to almost seven months in Cork. Driving this variation, in part, is that it takes longer in some cities to obtain a water and sewerage connection and to have the preplanning meeting with the local planning department required before filing for planning permission. The cost of dealing with construction permits ranges from 1.1% of the warehouse value in Galway to almost four times that in Dublin. The main driver of this variation is the development contribution fee, set independently by each city council. This fee constitutes, on average, about 80% of the total cost to complete construction permitting.

The cities show variations on the ease of getting electricity. Dublin and Cork score highest in terms of the ease of getting electricity, with 84.21 points and 84.17 points, respectively, both above the EU average. Limerick follows closely, while both Galway and Waterford are the only Irish cities below the EU average. Dublin scores highly due to its more streamlined requirements. It is the only Irish city where entrepreneurs do not deal with road-opening licenses. Instead, the Electrical Supply Board, the main electricity company in the country, handles the procedure on their behalf. On the other hand, of the five cities, it takes longest in Dublin to get a connection because they receive a much higher volume of applications. Getting a connection takes less time in Cork, one of the cities that also receives the most points on the reliability of supply and transparency of tariffs

index. Waterford is equally fast at providing electrical connections, but customers there face the longest and most frequent power outages among the five cities.

The cities vary in performance on the registering property indicator, as well. Property registration has been in transition for a long time in Ireland due to the conversion of the system for recording deeds to a title-based one. Currently that process, and the registration of titles with the Property Registration Authority (PRA), is incomplete to various degrees in the cities benchmarked in this study. Galway leads the way with one of the fastest times to process a property registration in the country, 34.5 days, and the highest score on the quality of land administration index, 25.5 out of 30 points. Dublin, although the busiest city in the country, is nevertheless the fastest, at 31.5 days. However, Dublin lags behind Galway with a score of 23.5 points on the quality of land administration index. Property registration takes the longest in Waterford, at 51.5 days. Local authorities there are slower to provide documentation for the planning search, a standard due diligence process conducted by transacting parties for every property transfer. Additionally, the PRA office in Waterford is the slowest of the three offices serving the country (the other two are in Dublin and Roscommon).

Enforcing contracts is another area where the cities demonstrate significant variation. Cork leads the way with an overall ease-of-enforcing-contracts score of 61.59 points, while the rest of the cities range between 55.40 (Limerick) and 57.88 (Dublin) points. It takes the least time in Cork to enforce contracts through the High Court. Cork is also the sole Irish city to outperform the EU average in this area. Overall, all five Irish cities studied lag behind the EU average on the enforcing contracts indicator, leaving much room for improvement. Most notably, the Irish cities lag the average EU score on the quality of judicial processes, averaging 8.5 out of 18 points. It is also more expensive in

Irish cities to enforce contracts than it is, on average, in the European Union due to higher litigation costs.

THE WAY FORWARD

Irish authorities have excelled in attracting multinationals and boosting the country's economy. Nevertheless, making the business environment more conducive to domestically owned small and medium-size enterprises should continue to be a priority for local and national authorities. This report identifies areas in which authorities can further reduce the cost of doing business for local firms, thereby providing additional opportunities not only for their domestic growth but for their eventual ability to compete in the global economy. The reform recommendations included here are based on both local and international good practices (table 3.2).

Adopting domestic good practices would improve Ireland's standing on the global rankings by nine places

In the short term, easily replicable local practices can be implemented, where applicable. Local authorities and local offices of central agencies can use the results of the report to learn what their better-performing peers are doing and take necessary steps to close the gaps. Although these changes might merely include administrative improvements, they could make a big difference. In fact, local-level reforms would not only impact standings of the Irish cities vis-à-vis each other, they could make a difference on the global scale. Ireland, as represented by Dublin, ranked 24 out of 190 economies in *Doing Business 2020*. If one creates an overall ease of doing business score for Ireland based on the highest score of the best performing city on each indicator benchmarked, Ireland's ranking would jump nine places to 15 out of 190—a great accomplishment given how hard it is for a country to climb in the rankings when already highly ranked (figure 3.2).

If Galway's score on the starting-a-business indicator was substituted for Dublin's as the representative score for Ireland (starting up in Galway takes two fewer days than in Dublin), then the country would improve its rank on starting a business by six places, from 23 to 17. Similarly, in terms of registering property, a hypothetical representative Irish city that combined the efficiency levels of Dublin with the quality of land administration index scores of Galway and Limerick would place the country at a ranking of 52 out of 190 globally, eight places higher than its current rank.

Regarding the other three indicators areas, creating a hypothetical score for Ireland based on the highest performing city's best score on each sub-indicator would have an even larger impact. Combining the streamlined electricity connection process of Dublin, for example, with the speed of Waterford and the high performance on the reliability of supply and transparency of tariffs index of three⁸ of the five cities would lift Ireland to a global ranking of 26 out of 190, which is 21 places higher than Ireland's current rank of 47. A hypothetical city representing Ireland in the rankings that issued a building permit, as well as the fire and disability access certificate, as quickly as Waterford, but at Galway's low cost (1.1% of the warehouse value) would tremendously impact Ireland's score on dealing with construction permits, raising the country's global ranking on that indicator from 36 to 22. In the study area enforcing contracts, adopting the efficiency of Cork with the lower cost of Galway would place Ireland at 68 in the global rankings, 23 places higher than its current rank of 91.

In the long run, Irish cities can look for good practices outside the country to further improve their business regulations

In the long run, Irish authorities can look beyond the country's borders for good practices in business regulations to

FIGURE 3.2 Adopting all domestic good practices would boost Ireland's standing by nine places in the global rankings



Source: *Doing Business* database.

Note: For the actual rank, Ireland is represented by Dublin. The hypothetical best ranks for the five regulatory areas shown are based on the best performances recorded among all five cities benchmarked within the country. Those ranks are used along with Dublin's actual ranks for five other regulatory areas measured by *Doing Business* (getting credit, protecting minority investors, paying taxes, trading across borders and resolving insolvency) to calculate the hypothetical best rank for the overall ease of doing business.

improve the investment climate for local businesses. Adopting such international good practices may require changing the country's laws.

Making tax registration more efficient in Ireland would make starting a business even easier. Streamlining the risk-screening process at the time of a company's registration—an approach already used in Croatia and other EU member states—would help. Additionally, removing the legal requirement to have an official company seal is a reform that has been implemented widely in economies around the world. None of the 25 top-ranked economies on the ease of starting a business mandate such a requirement by law.

To increase the efficiency of issuing construction permits, the country could enhance its electronic management platform—the building control management system—and make the entire construction-licensing process fully electronic. The introduction of mandatory insurance and liability for covering structural defects would improve the quality assurance mechanisms in the country. Seven EU member states already have in place such regimes: Austria, Belgium, Bulgaria, France, Italy, Luxemburg and Poland.

Enabling online application filing and tracking for electricity connection requests is one of the most effective good practices countries around the world have adopted. Ireland could look to France and

the United Kingdom for examples. The use of a geographic information system (GIS) for electricity distribution networks is another good practice. Manpower needs can be reduced using GIS since fewer staff are required to conduct site visits and inspections, to check what type and size of equipment is needed, or to estimate connection costs. Such initiatives have already been implemented in Coimbra (Portugal), among other cities. Finally, the internal wiring certificate, which customers must currently submit to a separate third party, could be sent merely to the distribution utility, together with the rest of the documentation required to obtain a new connection. Several EU member states allow this practice, including Denmark and Germany.

TABLE 3.2 Opportunities for regulatory improvement in Irish cities

| Regulatory area | Reform recommendations | Relevant ministries and agencies* | |
|-----------------------------------|--|--|--|
| | | National level | Local level |
| Starting a business | Simplify tax registration and integrate it into the company incorporation process | <ul style="list-style-type: none"> • Companies Registration Office • Revenue Commissioners | |
| | Eliminate the requirement to obtain an official company seal | | |
| | Make starting a business a fully electronic process | | |
| Dealing with construction permits | Consider ways to reduce the burden on entrepreneurs for infrastructure development | <ul style="list-style-type: none"> • Department of Housing, Planning and Local Government • National Building Control Office | <ul style="list-style-type: none"> • City and county councils • Local Government Management Agency |
| | Shorten statutory time limits | | |
| | Enhance features of the building control management system | | |
| | Introduce mandatory insurance and liability to cover structural defects | | |
| Getting electricity | Introduce an online platform to apply and track application status electronically | <ul style="list-style-type: none"> • Electricity Supply Board Networks • Commission for Regulation of Utilities • Safe Electric | <ul style="list-style-type: none"> • City and county councils |
| | Introduce a geographic information system for the electricity distribution network | | |
| | Allow electrical suppliers to submit the applications for new connections | | |
| | Provide an option to pay connection fees in installments | | |
| | Allow the submission of internal wiring certificates to the Electricity Supply Board in a single application | | |
| Registering property | Finalize formal registration of all properties and land parcels in Ireland | <ul style="list-style-type: none"> • Property Registration Authority • Revenue Commissioners | <ul style="list-style-type: none"> • City and county councils |
| | Create a fully integrated and electronic platform for property transfers | | |
| | Consider introducing fast-track registration procedures at the Land Registry for an extra fee | | |
| | Assess the possibility of lowering the cost of transferring property in Ireland | | |
| | Consider setting up a separate and specific mechanism to handle registration and mapping complaints | | |
| Enforcing contracts | Actively manage the pretrial phase and set deadlines for key litigation events | <ul style="list-style-type: none"> • The Judiciary • Courts Service of Ireland • Department of Justice and Equality | |
| | Limit the number, duration and reasons for granting adjournments | | |
| | Introduce and optimize electronic tools to improve court operation and enhance case management at the High Court | | |

Note: All reform recommendations are detailed in dedicated sections about each indicator.

*The list includes the main ministries and agencies relevant to each regulatory area, but others might also be implicated.

The completion of all title registration in the country is a necessary prerequisite for implementing a fully integrated electronic platform for property transfers, which would then enable stakeholders to conduct conveyancing, document filing and, eventually, property registration through a single online access point. Such initiatives have already been implemented in other EU member states, including Denmark.

More active management of court cases in the pretrial phase and holding parties accountable to deadlines are necessary

first steps toward promoting more efficient and effective commercial litigation in Ireland. Trials can also be shortened by limiting adjournments and enforcing the corresponding restrictions, a good practice found in nine other EU member states. As Ireland continues its investment in automation, it should prioritize the introduction of electronic tools at the High Court level to improve court operation and case management by judges and lawyers.

1. Starting a Business

Starting a business in Ireland costs less and is simpler than the EU average

Ireland regulates business startup using only three procedures. Only four other EU member states—Estonia, Finland, Greece and Slovenia—manage to do so. At 0.1% of income per capita, the start-up process is substantially less expensive than the EU average of 3.1%. For fewer than EUR 100, entrepreneurs in Ireland can register directly with the company registry, using standard incorporation documents, without having to hire professional intermediaries. There is also no paid-in minimum capital requirement before incorporation, which is also now the case in 11 other EU member states.⁹ In all five Irish cities

benchmarked, business start-up takes less than two weeks, which is similar to the EU average of 11.9 days (figure 3.3).

Starting a business in Ireland takes only three steps

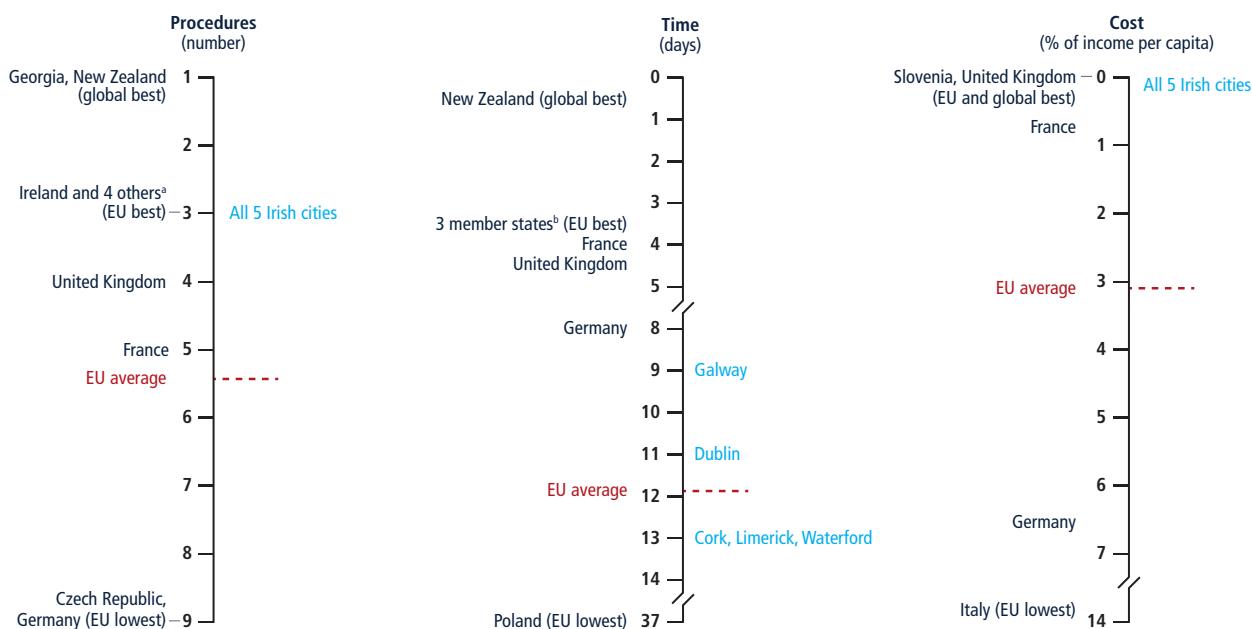
The first step for entrepreneurs starting a business is to complete and submit the application for registration, along with the company incorporation documents, to the Companies Registration Office (CRO) (figure 3.4). Entrepreneurs can use either standard or customized incorporation documents, which can be submitted electronically or in print format. Even if digital submission is chosen, incorporation documents must be printed, signed and mailed to the CRO in Dublin, where all applications are processed regardless

of the geographic location of the company's seat.

Most registration applications are submitted electronically. To access the electronic registration system, company founders must first register and create a profile on the CRO online platform. Anyone with a personal identification number can register free of charge and obtain login credentials.

The CRO registers the company within 5 days, two days after it receives the paper copies. The registration officer reviews the company constitution and shareholders' signatures and checks whether the information provided in print format corresponds with the data submitted

FIGURE 3.3 Starting a business in Ireland is relatively inexpensive and simple, compared to EU peers



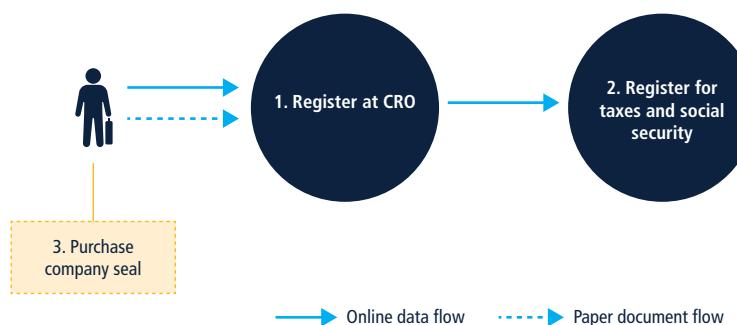
Source: Doing Business database.

Note: The averages for the European Union are based on economy-level data for the 28 EU member states. Other countries are represented by their largest city as measured by global Doing Business.

^a Estonia, Finland, Greece and Slovenia.

^b Denmark, Estonia, and the Netherlands.

FIGURE 3.4 How does the business registration process work in Ireland?



Source: Doing Business database.

electronically, as well as the validity of the proposed company name. At the end of the process, a digital certificate of incorporation is issued and transmitted electronically to the applicant.

The next step is to register the new company with the Office of the Revenue Commissioner (or Revenue, in short). The company can register for corporation and value-added taxes (VAT), as well as for social insurance (PAYE/PRSI), with one application. All registration applications for limited liability companies must be filed electronically, through the Revenue's online service. One tax identification number is valid for all tax registrations and is issued within 48 hours. However, VAT registration can take several weeks, while Revenue carries out further background checks to ensure the validity of the information provided and its compliance with the VAT registration criteria.

Additionally, all Irish companies are required to have a common seal, which is obtained from third-party suppliers. Seals are used to authenticate formal documents, such as applications for loans, mortgages or certificates of share issuance.

VAT registration remains a bottleneck that drives Irish cities' variation on the time to start a business indicator

In Ireland, starting a business anywhere in the country requires the same three procedures and the same fees. Yet the

time it takes to do so varies among the five cities benchmarked, ranging from 9 days in Galway to 13 days in Cork, Limerick and Waterford (table 3.3).

The wait time to complete VAT registration is driving the time variation among the cities. If the annual turnover of a company performing general commercial activities is anticipated to exceed the threshold for compulsory VAT registration in the first 12 months of operations, its founders may elect to register the company for VAT right after incorporation, jointly with the application for tax and social security registration.

For simple cases, where all the information is provided on the first application, approval can be obtained in about five days in Galway, seven in Dublin and nine in Cork, Limerick and Waterford (figure 3.5). In more complicated

cases, the process can take one month or longer. Currently, VAT applications are processed by three regional Revenue divisions, located in Dublin, Galway and Thurles, each with its own geographical remit. For example, VAT applications from Cork, Limerick and Waterford are reviewed by Revenue officers in Thurles.

Before registering a company for VAT, Revenue evaluates the company's assets, its premises and business plans, and, if needed, it initiates a request for further documentation or conducts an inspection of the premises. The aim is to prevent tax fraud by ensuring that a company's founders have no history that could raise questions about its risk. If additional documentation is needed, it can be uploaded on the Revenue online platform (ROS) or sent to Revenue offices by mail.

The Office of the Revenue Commissioner is currently undertaking efforts to streamline the registration process. A transition to a nationwide registration system is due to be completed by the end of 2019. In the new system, the registration function will be centralized to allow for allocation of registration based on the availability of resources at the Revenue divisions, not on where in the country the application comes from. Moreover, a two-tiered VAT registration process is slated to become operational by September 2019.¹⁰ The new process will differentiate between companies registering for domestic and intra-EU VAT purposes. Those opting

TABLE 3.3 Comparing starting a business across Irish cities

| City | Rank | Score (0–100) | Procedures (number) | Time (days) | Cost (% of income per capita) |
|-----------|------|---------------|---------------------|-------------|-------------------------------|
| Galway | 1 | 94.91 | 3 | 9 | 0.1 |
| Dublin | 2 | 94.40 | 3 | 11 | 0.1 |
| Cork | 3 | 93.90 | 3 | 13 | 0.1 |
| Limerick | 3 | 93.90 | 3 | 13 | 0.1 |
| Waterford | 3 | 93.90 | 3 | 13 | 0.1 |

Source: Doing Business database.

Note: Rankings are based on the average score for the procedures, time, cost and paid-in minimum capital associated with starting a business. The score is normalized to range from 0 to 100, with 100 representing the frontier of best practices (the higher the score, the better). For more details, see the chapter "About Doing Business and Doing Business in the European Union 2019: Greece, Ireland and Italy." The complete data set can be found on the Doing Business website at <http://www.doingbusiness.org>.

FIGURE 3.5 Variations in the time to start a business are driven by the time it takes to complete the VAT registration process with revenue commissioners



Source: Doing Business database.

for an intra-EU VAT registration may be required to supply additional information. It is anticipated that the vast majority of domestic-only VAT registrations will be approved and processed without delay.

WHAT CAN BE IMPROVED?

Simplify tax registration and integrate it into the company incorporation process

In Ireland, registering for VAT can take as long as one month because revenue officers undertake a thorough evaluation of the declared business activity, the stated company assets, the company premises and the past business activities of the company's founders to reduce the risk of noncompliance and the incidence of fraudulent reimbursement claims.

The Office of the Revenue Commissioner is already taking measures to improve the registration process. As part of such reform efforts, they could also consider streamlining risk-screening at the point of registration so the resources used to perform that activity could be reallocated to other compliance actions. Croatia uses this kind of approach, and obtaining a decision on VAT registration there takes only one to two days. After registration,

checks can be performed to assess the accuracy of the information submitted. Similarly, in Portugal, all companies are automatically registered for VAT at incorporation, with smaller companies being exempted from VAT filing if their turnover falls below a certain threshold.

In the long term, Ireland could consider making tax registration part of initial company registration with the CRO thereby eliminating the need for a separate procedure and reducing the burden on taxpayers and the tax authority. Other EU countries offer examples: in Hungary, corporate tax and VAT registration can be declared during the company incorporation process at the Court of Registration. Completing those three registrations takes just one to two days. Similarly, in Latvia, a VAT law in force since 2013 allows simultaneous filing of the company, tax and VAT registration applications at the commercial registry, and the process can be completed in three days. In Denmark, the Danish Business Authority provides limited liability companies with a one-stop, centralized online registration service for business and tax registration. Companies fill out a registration form and submit the Memorandum of Association and the Articles of Association at the Authority's online portal.¹¹

In Italy, thanks to information sharing among public agencies, registration with the commercial registry, tax authority, social security administration and for accident insurance can all be completed through a single electronic notice (*Comunicazione Unica*) sent to the commercial registry. Immediately after applying, the company receives a notification with the fiscal code and the VAT number, along with the registry application reference number.

Eliminate the requirement to obtain an official company seal

By law, all Irish companies are required to use official seals to authenticate certain transactions. In the past, the presence of a company seal on a document indicated that it represented the will of the company, as a separate entity, and not that of its representative agents. However, the seal requirement has been removed in many countries. In addition to the time and money it takes to obtain a seal, they are of limited use because they can be more easily forged. Furthermore, the practice of sending documents electronically has made company seals obsolete. Businesses instead are increasingly turning to the use of electronic signatures.

None of the 25 top-ranking economies on the *Doing Business* ease-of-starting-a-business indicator require companies to obtain official seals by law. In the United Kingdom, the Companies Act states that a document is validly executed by a company if signed on behalf of the company by two authorized signatories or one director, in the presence of a witness who attests the director's signature. The authentication of the person signing on behalf of the company can easily be verified through the commercial registry.

In recent years, other EU member states, such as Bulgaria, Lithuania and Slovenia, have abolished the requirement to obtain a company seal and have undertaken extensive outreach campaigns to ensure the reform's full implementation. In addition to changes in the law, measures to

ensure that company seals are eliminated from day-to-day practice include: (1) expanding the reliability of information provided by the commercial registry online (e.g., by providing an up-to-date list of persons authorized to sign on behalf of the company, the company address, etc.); and (2) ensuring that company seal requirements are deleted from all application forms and administrative checklists.

Make starting a business a fully electronic process

While electronic filing is available at the Company Registry Office (CRO), the process is not yet fully electronic: it still requires that documents be submitted by mail. In contrast, registration with the Office of the Revenue Commissioner can be carried out entirely online. Limited liability companies can submit online applications for tax registration through the Revenue online service (ROS), a secure platform for electronic communication between Revenue and Irish citizens and companies. Platform users who need help can access the “My Enquiries” feature of the ROS. In putting registration processes fully online, Ireland’s CRO could follow Revenue’s lead. Ultimately, the CRO and Revenue processes could be integrated into a single application procedure.

A recent EU directive¹² actually mandates putting registration services fully online. Directive 1151/2019 aims to encourage companies across the European Union to register, set up branches and file documents fully online.

In countries where fully-fledged online registration is available, physical interaction with authorities or the submission of documents in hard copy is not required. For example, in the United Kingdom, businesses can register online for VAT without visiting the HM Revenue and Customs authority.¹³ The Companies House introduced electronic filing in 2001, and entrepreneurs can now register their businesses with the Companies House in just a few hours simply by filing

incorporation documents.¹⁴ Similarly, Canada’s registration process has been entirely paperless since 2006. Legal formalities for company registration are embedded into the electronic system: if all requirements are met and the payment is received, the system automatically processes the information and issues the registration certificate instantly.

2. Dealing with Construction Permits

Ireland's performance in dealing with construction permits is better than the EU average

The construction permitting system in Ireland is regulated at the national level by the Department of Housing, Planning and Local Government under the Local Government (Planning and Development) Act 1963, which has been subsequently revised under the consolidated Planning and Development Acts 2000 to 2018. The legislation is implemented by local city and county councils. The laws are applied quite consistently across all cities, as are the statutory time limits.¹⁵

Dealing with construction permits across the Irish cities measured requires

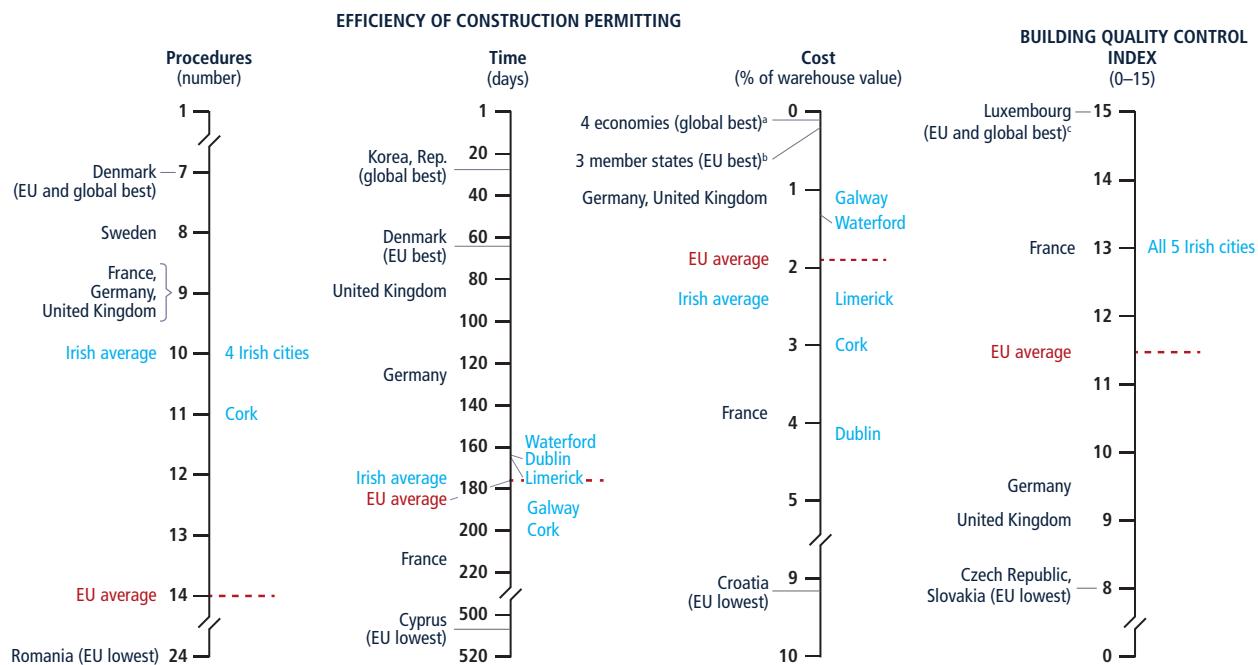
completing, on average, 10 procedures over 175 days. This is four fewer steps than the EU average (14 procedures), but on par with the EU average time for processing. Irish cities are three times slower than Denmark, the EU's best performer (64 days), but much faster than France (213 days) (figure 3.6). The process costs on average 2.4% of the warehouse value in Ireland, which is more expensive than the EU average (1.9%). On the building quality control index, each Irish city scores 13 out of 15 points, the same as six other EU member states.¹⁶ Within the European Union, only Luxembourg, Bulgaria and Malta have stronger building quality controls, with scores of 15, 14 and 14, respectively.

Despite the same national legal framework, requirements vary across Irish cities

The process of dealing with construction permits is based on the same national legal framework in all Irish cities. A company must first publish in an approved newspaper for at least two weeks its intention to apply for planning permission, including the site notice, information on the owner, and a description of what the intended development will be used for. Such a notice gives the public the opportunity to appeal the construction development.

After publishing the notice, an entrepreneur must obtain an ordnance survey

FIGURE 3.6 Dealing with construction permits in Ireland requires fewer procedures than in most other EU member states



Source: Doing Business database.

Note: The averages for the European Union are based on economy-level data for the 28 EU member states. The average for Ireland is based on the five cities benchmarked in Ireland. Other countries are represented by their largest city as measured by global Doing Business.

^a It costs 0.1% of the warehouse value in Mongolia, Qatar, St. Vincent and the Grenadines, and Trinidad and Tobago.

^b It costs 0.2% of the warehouse value in the Czech Republic, Estonia and Slovakia.

^c China; Hong Kong SAR, China; New Zealand; Rwanda and the United Arab Emirates also score 15 on the building quality control index.

map online that shows the location of the plot.¹⁷ For most buildings intended for storage or office space, the applicant would likely hold a preplanning meeting with the Planning Department before applying for planning permission. At that meeting, the entrepreneur presents the site map, the description of the proposed development, details on car parking, and a full set of drawings, if the applicant already has them.

Once the preapprovals have been completed, an entrepreneur can apply for planning permission from the local authorities. The application includes the site plan, site notice, drawings of the floor plans, feasibility of water and sewerage plans, and a copy of the newspaper notice. Of the five cities studied, only in Cork do planners from the building department visit the proposed construction site to familiarize themselves with the area prior to granting the planning permission (figure 3.7). While applicants are waiting to receive the planning permission, they can apply for the fire safety and disability access certificates from the local planning department. Both certificates are required before a building may be lawfully occupied.

After the planning permission is granted, and seven days after submitting the commencement notice online, construction can start. During construction, the entrepreneur can apply to Irish Water for a water and sewerage connection. Once the building and the utility connections are complete, the supervising engineer must provide a certificate of compliance and completion needs to the local authority, which, since 2018, can be submitted via the building control management system (BCMS).¹⁸ This submission must include a statutory form, plans, calculations, specifications and particulars outlining how the completed building differs from the original plans, calculations and so on submitted during the planning permission phase. Finally, the submission must attest the completed construction complies with building regulations.

Dealing with construction permits is easiest and fastest in Waterford

Dealing with construction permits is easiest and fastest in Waterford, where the process takes 10 procedures, 158 days and costs 1.3% of the warehouse value (table 3.4). It is most difficult in Cork, where an additional procedure is required because the City Council's Building Control Department conducts a site inspection of the proposed construction. It takes more than 40 days longer and costs twice as much in Cork as in Waterford to obtain a construction permit.

The time required to deal with construction permits ranges from 158 days in Waterford to 200 days in Cork. The variation is driven partly by how long it takes to obtain a water and sewerage connection. In all Irish cities, that connection process is handled by Irish Water, a relatively new agency created by the Irish Government under the Water Service Act 2013. Irish Water officially assumed responsibility for the provision of water services in January 2014, in partnership with each local authority. Prior to this, the water and wastewater services were provided by 31 local authorities across the country.¹⁹

Under the new process, entrepreneurs apply to Irish Water for the water and sewerage connection by downloading the online connection application form and

FIGURE 3.7 Dealing with construction permits requires one more procedure in Cork than in the other cities



Source: Doing Business database.

^a This procedure is simultaneous with the previous one.

^b This procedure only applies in Cork.

submitting it by email or post, along with maps, building plans, applicant details, information on water loading and demand, and a water conservation plan. Once the feasibility of the application is confirmed by Irish Water, the agency forwards the application to the local authority for review. They have seven days to comment. Irish Water also communicates with

TABLE 3.4 It is easiest to deal with construction permits in Waterford

| City | Rank | Score (0–100) | Procedures (number) | Time (days) | Cost (% of warehouse value) | Building quality control index (0–15) |
|-----------|------|---------------|---------------------|-------------|-----------------------------|---------------------------------------|
| Waterford | 1 | 80.57 | 10 | 158 | 1.3 | 13 |
| Limerick | 2 | 78.69 | 10 | 165 | 2.4 | 13 |
| Galway | 3 | 78.59 | 10 | 189 | 1.1 | 13 |
| Dublin | 4 | 76.58 | 10 | 164 | 4.1 | 13 |
| Cork | 5 | 74.37 | 11 | 200 | 3.0 | 13 |

Source: Doing Business database.

Note: Rankings are based on the average score for the procedures, time and cost associated with dealing with construction permits, as well as for the building quality control index. The score is normalized to range from 0 to 100, with 100 representing the frontier of best practices. (the higher the score, the better). For more details, see the chapter "About Doing Business and Doing Business in the European Union 2019: Greece, Ireland and Italy." The complete data set can be found on the Doing Business website at <http://www.doingbusiness.org>.

the developer to vet the design of the local infrastructure, if necessary. When this is done, a contractor hired by Irish Water completes the connection works on the public land and installs the water meter. Because the operational capacity of each city's Irish Water office differs, the time to obtain these utility connections varies widely, from 29 days in Dublin to 55 days in Galway.

Another factor driving the variation among cities, in terms of how long it takes to deal with construction permits, is the length of time it takes for the entrepreneur to get a preplanning meeting with the local Planning Department, which must happen before filing for the planning permission. Preplanning consultations are mandatory for non-residential developments of more than 1,000 square meters²⁰ under section 43 of the Planning and Development (Amendment) Act 2018. These consultations are often conducted via phone or email, although in-person meetings are usually held for larger proposals. The meeting should be held within four weeks after a request is received by the local city and county council, but that time limit is more of a goal; it can be extended depending on the council's resources and workload. The process takes two weeks in Waterford, which receives fewer applications than the larger cities, three weeks in Dublin, and a little more than three weeks in Cork, which far exceeds Cork County Council's current goal of responding within six weeks.

Last, all buildings are required to obtain both fire and disability access certificates. Both application forms can be submitted concurrently while obtaining the planning permission. The statutory time limit to issue each of the certificates is two months, or longer, if agreed upon by the applicant and the Building Control Authority. This two-month limit is generally respected for the disability certificate. However, entrepreneurs wait, on average, almost two weeks more than the statutory limit—for a total of 71 days—to receive the fire safety certificate. Obtaining this certificate likely involves a discussion

with the Fire Department about the design of the building and, often, they request additional information. It can take between 58 days in Waterford to 90 days in Dublin, which has a higher volume of applications, to obtain the fire safety certificate (figure 3.8).

For the planning permission, statutory time limits are respected in practice and, generally, authorities do not respond earlier. In this case, authorities have eight weeks to respond to the applicant, and, in most cases, they take the full eight weeks to respond. But if the application is not validated at the first stage and additional information is requested from the applicant, which is most often the case, the limit can be extended. As a result, it takes 90 days to issue the planning permission across all cities, except in Cork, where it takes 105 days because applicants take slightly longer, on average, to provide the requested additional information to authorities.

The cost of dealing with construction permits varies from 1.1% of the warehouse value in Galway to more than three times as much in Dublin (4.1%). The main driver of variation in cost is the development contribution fee, determined independently by each city council. The proceeds are used to

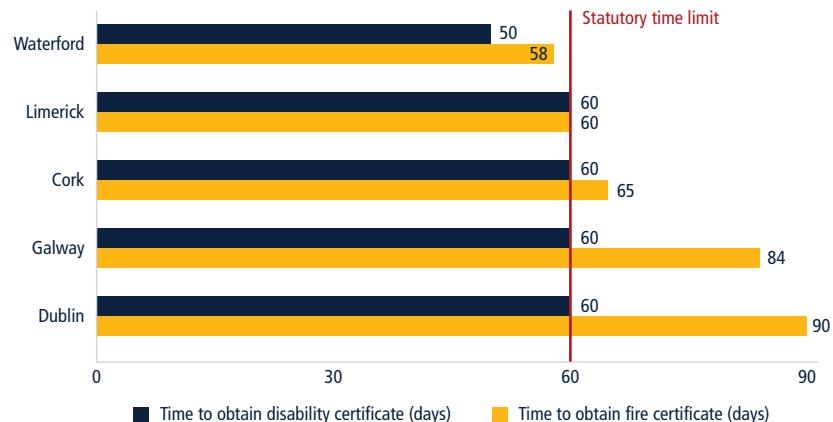
develop public infrastructure affected by the new construction. The fee accounts on average for 80% of the total cost to deal with construction permits, or about EUR 52,000 (figure 3.9). It ranges from EUR 14 per square meter of the building in Galway (amounting to about EUR 18,000 for a 1,300 square-meter warehouse) to EUR 75.10 per square meter in Dublin (equivalent to about EUR 98,000).

All other fees, including the fees for the ordnance survey map, the planning permission, the fire safety and the disability certificates, the commencement notice, and the water and sewerage connection, are uniform across the country. If entrepreneurs submit both the fire safety and the disability certificate applications together, they pay a discounted fee of EUR 500 instead of EUR 800.

On the building quality control index, all five cities score 13 out of 15 points (table 3.5). Ireland publishes online all its laws, regulations, fee schedules and documentation requirements for the planning permission.

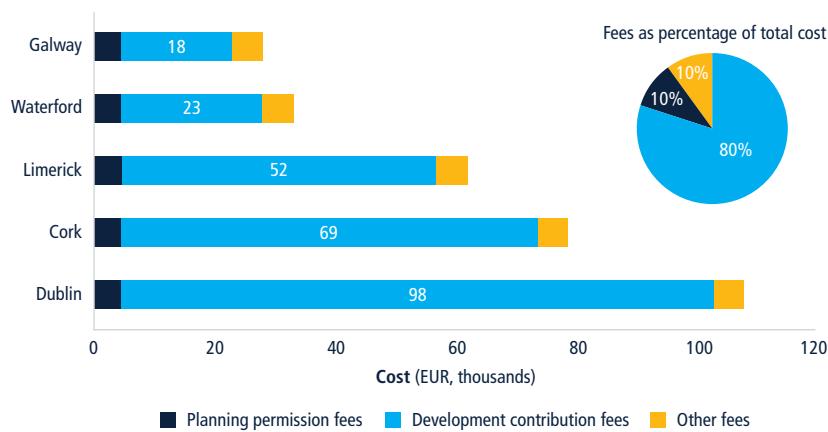
All cities also have strong building quality controls before, during and after construction, as well as strict qualification requirements for their professionals who review

FIGURE 3.8 It takes, on average, almost two weeks longer than the statutory time limit for Irish city authorities to issue the fire safety certificate



Source: Doing Business database.

FIGURE 3.9 Development contribution fees account, on average, for 80% of the cost of dealing with construction permits in Ireland



Source: *Doing Business* database.

Note: In all five cities, the planning permission fee and "other charges" are identical. Other charges include the cost to publish a notice of construction in an approved newspaper; the cost to obtain an ordnance survey map; the cost to obtain the fire safety and the disability access certificate; the fee for the submission of a commencement notice; and the cost to obtain a water and sewerage connection.

the process. Licensed architects and engineers at the local authorities verify that building plans are in compliance with the regulations before construction begins. In addition, a design certifier,²¹ appointed by the building owner, is required to verify the plans and drawings, per the Code of Practice for Inspecting and Certifying Buildings and Works instituted in 2016. The design certifier may be an in-house employee of the construction company.

In addition, the Code mandates that an assigned certifier²² be hired to inspect and to coordinate the inspection activities of others during construction and to certify the building or works upon completion. Like the design certifier, the assigned certifier may also be an in-house employee of the construction company. A risk-based inspection system is also accounted for in the Code. A risk analysis of the building should be undertaken before the assigned certifier finalizes the inspection plan.

The professionals reviewing the plans and those supervising construction are required to have a minimum number of years of experience, to hold a university degree, to be registered with their professional association and to pass a certification exam.

Despite its strength in other aspects of quality control, Ireland lacks laws that regulate liability and insurance regimes. No party is held liable to cover possible structural flaws or problems in the building once it is in use; obtaining insurance to cover these damages is optional, not mandatory.

WHAT CAN BE IMPROVED?

Consider ways to reduce the burden on entrepreneurs for infrastructure development

The development contribution fees paid to the city council for infrastructure development are quite high across all Irish cities. Development levies allow local authorities to fund public

TABLE 3.5 Ireland has strong quality control mechanisms

| | | All five Irish cities |
|---|--|-----------------------|
| Building quality control index (0–15) | | 13 |
| Quality of building regulations (0–2) | Are building regulations easily accessible? | 1 |
| | Are the requirements for obtaining a building permit clearly specified? | 1 |
| Quality control before construction (0–1) | Is a licensed architect or licensed engineer part of the committee or team that reviews and approves building permit applications? | 1 |
| Quality control during construction (0–3) | Are inspections mandated by law during the construction process? | 2 |
| | Are inspections during construction implemented in practice? | 1 |
| Quality control after construction (0–3) | Is a final inspection mandated by law? | 2 |
| | Is a final inspection implemented in practice? | 1 |
| Liability and insurance regimes (0–2) | Is any party involved in the construction process held legally liable for latent defects once the building is in use? | 0 |
| | Is any party involved in the construction process legally required to obtain a latent defect liability—or decennial (10-year) liability—insurance policy to cover possible structural flaws or problems in the building once it is in use? | 0 |
| Professional certifications (0–4) | Are there qualification requirements for the professional responsible for verifying the architectural plans or drawings are in compliance with the building regulations? | 2 |
| | Are there qualification requirements for the professional who conducts the technical inspections during construction? | 2 |

Maximum points obtained.

Source: *Doing Business* database.

Note: For details on the scoring of each question, please refer to the chapter "Data Notes".

infrastructure without necessarily tying it to a specific development, including projects such as roads, transportation, infrastructure and facilities, stormwater management, parks, recreation, and amenity and community facilities. Excessive infrastructure development fees, however, tend to reduce investment in commercial properties, adversely affecting job growth.²³

Ireland could consider reducing these fees or applying more targeted criteria when implementing them, backed by approved or planned capital expenditure programs directly linked to the potential use of the funds collected. This would help ensure the system does not punish investors and that contributions are set at the minimum necessary to still ensure the functionality of the area's public infrastructure. Serbia, for example, driven by the need to accelerate construction investments, abolished similar fees in 2014 for some buildings.²⁴ And in New Zealand, development contribution fees are calculated as a "fair, equitable, and proportionate portion of the total cost of capital expenditure necessary to service growth over the long term." When setting fees, the Auckland Council considers factors, such as the cost implications of infrastructure funding decisions on development and the challenges developers face in getting their projects built, noting "if development costs are too high this may act as a barrier to development and slow down growth."²⁵

Ireland could also consider setting a cap to the planning permission fees. In South Korea for example, by law, private sector professionals are not allowed to charge more than 1.29% of the construction cost to conduct all inspections during construction and to issue the final completion certificate. While the cap does not apply to the building permit, Ireland could apply a similar cap approach to the planning permission fees.

Shorten statutory time limits

Ireland's given statutory time limits for public authorities to issue various

approvals are rather long. The time limit to issue the planning permission is eight weeks. If the application is rejected or further information is requested, the applicant then has an additional six months to respond. The planning authority can take four weeks to make a decision following receipt of that response, and then the applicant has another four weeks to appeal the planning decision, once it is made.

Regarding the submission of the fire safety and the disability access certificates, it is a good practice that both can be applied for together while concurrently seeking the planning permission. However, the statutory time limit of eight weeks for the authorities to issue a fire safety certificate is oftentimes not respected.

Ireland should consider shortening its statutory time limits so developers receive planning permission and the two certificates sooner. Given that Ireland will move toward a more efficient digital system to process the application, to review the planning permission, and to process the certificates (see recommendations below), shortening the time limits does not seem to place an undue burden on local authorities. They will eventually be able to review documentation and request information quickly and easily through an online portal. Moreover, Ireland could consider adding a tracking feature to the building control management system (BCMS) in order to help track compliance with the time limits.

Enhance features of the building control management system

To increase the efficiency of construction permitting, Ireland could continue to enhance its BCMS until the entire construction permitting process is fully digital.²⁶ Currently, only the commencement notice can be submitted through the BCMS. But there are plans to allow developers to submit requests and documentation for the fire safety and the disability access certificates later this year, followed by online submittal of the application for

the planning permission. In fact, counties such as Cork County are already piloting online submission of planning permission applications through the BCMS.

Online permitting systems are becoming increasingly common in Europe. The European Commission has defined electronic application for building permission as one of 20 primary e-government services.²⁷ In Hungary, for example, all applicants for a building permit are required to submit the application and upload the technical and architectural plans through the building regulatory support electronic documentation system. The building department authorities then ask the other related authorities to review and approve the plans through the system.²⁸

And in Singapore, a data management system established in 2001 enables online submission of plans and easy access to the information needed for obtaining a building permit, which allows for efficient permit processing. Today, builders regularly receive updates on the status of their application either by e-mail or text messaging. As a result, the time for dealing with construction permits has been reduced by two-thirds. This reform saves time for builders and government officials alike. In addition, developers can pay the fees by using an online system called CORENET.

Introduce mandatory insurance and liability to cover structural defects

In Ireland, if a structural defect is discovered in a building once it is in use, no party is held liable by law and no party is required to hold insurance to cover the costs associated with structural defects (such insurance is called latent defect liability insurance). Article 12 of the Code of Practice for Inspecting and Certifying Buildings and Works addresses the importance of insurance but notes that it is outside the scope of the Code.

It is important that the responsible party, either the architect who designed the plan or the building company, is held

liable and obtains insurance to cover the costs of any structural defects after the building is completed.²⁹ Normally, the contract between the developer and the other parties (builder, architect and supervising engineer) addresses who will be responsible for any defects or damages. Liability and insurance regimes are necessary in the construction sector because they ensure the accountability of practitioners and the enforcement agencies and they safeguard project owners and the public. Ireland could also look to the example of the seven EU member states (Austria, Belgium, Bulgaria, France, Italy, Luxembourg and Poland), where parties are held liable by law and are required to obtain insurance to cover structural problems.

In Denmark, mandatory decennial insurance is required for the construction of new permanent dwellings. When issuing the occupancy permit, the municipality checks the validity of insurance before issuance of the building permit and after the completion of construction. In France, the same requirement applies to all new buildings, regardless of the functional purpose, and has two levels: (1) insurance covering defects in the constructed property (*dommage ouvrage*) taken out by the owners of the building, and (2) decennial insurance taken out by builders to cover possible structural flaws.

3. Getting Electricity

Obtaining electricity in Ireland takes less time and costs less than the EU average

Obtaining electricity in Ireland takes less time and costs less than the EU average (figure 3.10). It takes less than two months (55 days on average) to get the connection. Electricity connection in Ireland costs, on average, 57.8% of income per capita, which is nearly half the EU average. However, in all cities except Dublin, entrepreneurs complete six procedures to obtain a connection, whereas all EU member states except Belgium, Bulgaria and Romania require fewer steps.

Irish cities perform well on the reliability of supply and transparency of tariffs

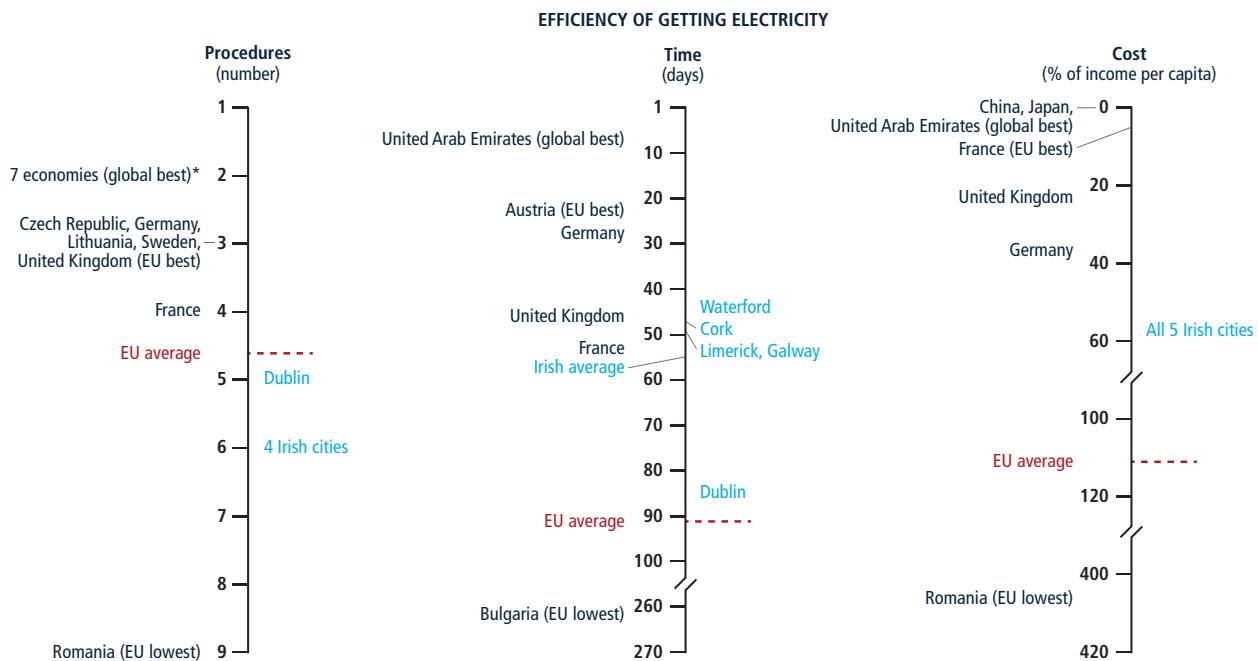
index. All cities studied except Galway and Waterford score the maximum 8 points on the index (figure 3.11).

How does the process work within the country?

Doing Business studies the hypothetical case of a local firm that needs a 140-kilovolt-ampere (kVA) electricity connection for a newly built warehouse located in a commercial area outside a city's historical center. The procedural steps, the time to obtain an electrical connection and the cost to get it depend on the availability of both low- and medium-voltage infrastructure, as well as the most likely connection type for warehouses in the area. In all Irish cities, a new warehouse would typically connect to the low-voltage underground network.

The rules and regulations of the electricity sector in Ireland are standardized at the national level and are monitored by an independent body, the Commission for Regulation of Utilities (CRU). The country has one distribution utility, the Electricity Supply Board Networks (ESB). The ESB owns the national grid, and it is responsible for building and maintaining the national electricity transmission system.³⁰ The process to connect a warehouse to the grid requires five procedures in Dublin and six in the other cities. Customers initiate the process by submitting an application form available on ESB's website, together with details on the capacity requested and a survey map of the land.

FIGURE 3.10 Irish cities are competitive in time and cost to obtain electricity, but lag the EU average in procedural complexity

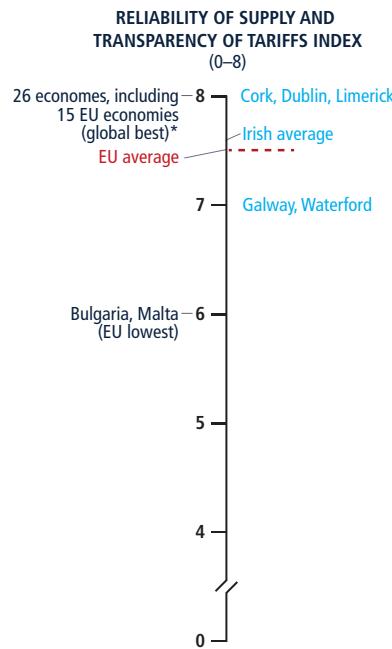


Source: *Doing Business* database.

Note: The averages for the European Union are based on economy-level data for the 28 EU member states. The average for Ireland is based on the five cities benchmarked in Ireland. Other countries are represented by their largest city, as measured by global *Doing Business*.

* The seven economies that require two procedures are: Armenia, China, Japan, the Russian Federation, Saudi Arabia, Thailand, and the United Arab Emirates.

FIGURE 3.11 All cities except Galway and Waterford are similar to the global best performers on the reliability of supply and transparency of tariffs index



Source: Doing Business database.

Note: The averages for the European Union are based on economy-level data for the 28 EU member states. The average for Ireland is based on the five cities benchmarked in Ireland. Other countries are represented by their largest city, as measured by global Doing Business.

* The 26 economies with a score of 8 include 15 EU member states: Belgium, Cyprus, the Czech Republic, Estonia, Finland, France, Germany, Ireland (as represented by Dublin), Lithuania, Netherlands, Slovakia, Slovenia, Spain, Sweden, and the United Kingdom. The other 11 are Belarus; Costa Rica; Hong Kong SAR, China; Japan; Kazakhstan; Malaysia; the Republic of Korea; the Russian Federation; Thailand; the United Arab Emirates and Uzbekistan.

Applications must be mailed or e-mailed to the central office at ESB Networks Service Bureau, located in Cork. After submission, ESB contacts the customer to schedule a site inspection. Based on that inspection, ESB calculates the connection fees and sends the customer a quote for the cost and a connection agreement for acceptance.

Before the connection works start, a road-opening license must be obtained from the local Roads Department. In Cork, Galway, Limerick and Waterford customers can choose between asking ESB to obtain the license on their behalf

or obtaining it directly. In most cases, customers opt for obtaining the permit directly. In Dublin, by contrast, the ESB always requests the road-opening license, which is why obtaining electricity in Dublin requires one step less—from the customer's vantage point—than in the rest of the benchmarked cities (figure 3.12).

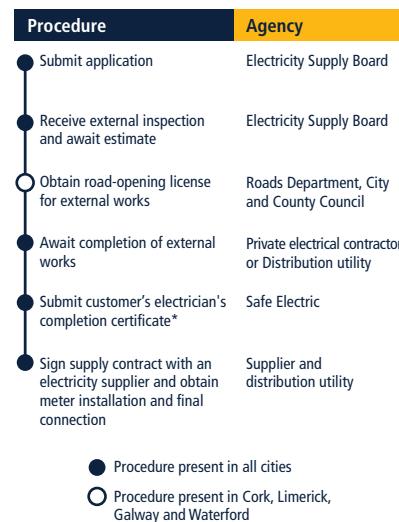
While completing the external works, the client's registered electrical contractor submits the completion certificate on internal wiring to Safe Electric, an entity responsible for validating completion certificates for CRU, the national regulator.³¹ As a last step, customers choose an electricity supplier and sign a supply contract. The supplier then notifies ESB, which installs the meter and switches on the connection.

Cork and Dublin lead the rankings on the ease of getting electricity

Despite being nationally regulated, there is some local variation in getting electricity across Ireland. Overall, it is easier to obtain a connection in Dublin and more difficult in Galway (table 3.6).

It takes the least time to obtain a connection in Waterford, but customers there experience one of the longest and most frequent power outages. In Dublin, where the pace of new investment in recent years is generating significantly more applications than elsewhere, getting

FIGURE 3.12 Obtaining electricity requires five procedures in Dublin; six in the other Irish cities



Source: Doing Business database.

* This procedure takes place simultaneously with the previous one.

electricity takes almost twice as long as in the other cities. However, Dublin customers benefit from a simpler process, where ESB takes care of obtaining the required permits from the city council. The main driver of the differences in time to obtain an electricity connection is the length of time it takes to obtain a road-opening license and carry out the connection works. In Cork, this takes 23 days, about 5 fewer days than in Galway, Limerick and Waterford and more than a month less than in Dublin (figure 3.13).

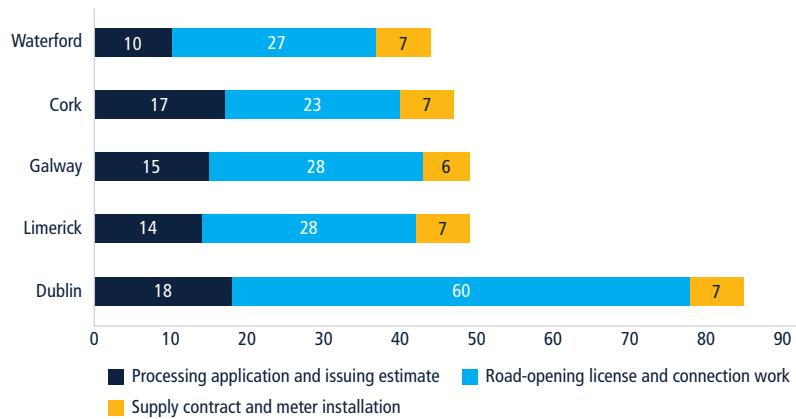
TABLE 3.6 Getting electricity is easier in Dublin; it takes the least time in Waterford

| City | Rank | Score (0–100) | Procedures (number) | Time (days) | Cost (% of income per capita) | Reliability of supply and transparency of tariffs index (0–8) |
|-----------|------|---------------|---------------------|-------------|-------------------------------|---|
| Dublin | 1 | 84.21 | 5 | 85 | 57.1 | 8 |
| Cork | 2 | 84.17 | 6 | 47 | 57.9 | 8 |
| Limerick | 3 | 83.95 | 6 | 49 | 58.2 | 8 |
| Waterford | 4 | 81.37 | 6 | 44 | 57.6 | 7 |
| Galway | 5 | 80.83 | 6 | 49 | 58.0 | 7 |

Source: Doing Business database.

Note: Rankings are based on the average score for the procedures, time and cost associated with getting electricity, as well as for the reliability of supply and transparency of tariffs index. The score is normalized to range from 0 to 100 (the higher the score, the better). For more details, see the chapter "About Doing Business and Doing Business in the European Union 2020: Greece, Ireland and Italy."

FIGURE 3.13 Getting electricity in Dublin takes nearly twice as long as in the other Irish cities



Source: *Doing Business* database.

Note: It takes one day to submit the electrician's completion certificate to the regulatory body. This can be done concurrently with obtaining the road-opening license and completing the external works, so the time is counted under that procedure.

Guidelines related to obtaining the road-opening licenses are published in the *Purple Book*, where anyone can access detailed information on time, fees and the technical standards required.³² The national statutory time limit for officials to issue the road-opening license is 14 days. In practice, it takes from between one week in Cork, where a dedicated licensing unit operates within the local city council, to two weeks in Galway to get the license.

Another factor in variations among the cities in how long it takes to get a connection is the length of time it takes the utility to process the new connection application and calculate the costs before the connection agreement is signed. In Waterford, it takes a total of 10 days, 8 days faster than in Dublin.

The connection fees are established at the national level. For a warehouse case like the one considered by *Doing Business*, a fee of EUR 7,408 would apply. The charge for a road-opening license is set by each local city and county council, ranging from EUR 270 in Waterford to EUR 558 in Limerick.³³ The cost of trenching (about EUR 22,000) constitutes three fourths of the total cost to obtain electricity across

the cities benchmarked. Overall, obtaining a connection in Irish cities has an average cost equal to 57.8% of income per capita.

On top of measuring efficiency, *Doing Business* also looks at the reliability of supply and at the transparency of tariffs, using an index that scores cities on a scale from 0 to 8.³⁴ The index encompasses quantitative output data on the duration and frequency of power outages, as well as qualitative data, such as whether the distribution utility reports its performance to a national regulator, or whether the regulation establishes financial deterrents aimed at limiting outages. In Ireland, ESB publishes real-time service interruption information on its website, and the data are also accessible instantly on mobile applications.³⁵ In all cities, ESB uses an automated system to restore services. But there are differences among Irish cities in the frequency and duration of outages. The most reliable electricity supply was recorded in Limerick, where customers experienced, on average, 0.4 power outages lasting a total of 30 minutes. Outages were most frequent in Waterford, where customers experienced, on average, 1.2 outages (three times higher than in Limerick) lasting on average more than two times longer than in Limerick.

WHAT CAN BE IMPROVED?

Introduce an online platform to apply and track application status electronically

The application process in Ireland is currently only partially electronic. Customers can submit an application for an electrical connection and the necessary attachments by e-mail to the ESB Networks Service Bureau. They can also pay the connection fees online. However, once the payment is received, a hard copy of the connection agreement must be returned to the Bureau. Supply contracts must also be signed and submitted in hard copy. A fairly simple way to streamline the connection process is to introduce and accept electronic signature for connection agreements, supply contracts and any other required document.

Introducing IT solutions is among the most effective ways to reduce connection delays, as long as they are accompanied by an awareness campaign for users and as long as a dedicated troubleshooting taskforce is made available to address issues or technical glitches in real time. Such solutions could improve and speed up application tracking and the internal workflow, and they could help local authorities collect data to diagnose the cause of delays.

Ireland could look to the example of the United Kingdom, which ranks 8 out of 190 on the *Doing Business* indicator for getting electricity. In 2017, the Incentive on Connections Engagement (ICE) initiative was passed by the regulator Ofgem to encourage the utilities, also known as the Distribution Network Operators (DNOs), to complete the external connection works faster. According to ICE guidance, DNOs are required to provide data demonstrating they have responded to their customers on time and according to their customer service engagement. If the DNOs fail to do so, a penalty may apply. The utility, UK Power Networks,

implemented a new software system, titled *ICP Design Fast-Track and Approved Designer Scheme*. Using this platform, the utility is in direct contact with subcontractors and able to track their progress. In addition, the utility introduced common requirements on design and planning of the works and material specifications for subcontractors to carry out external works. Thanks to these initiatives, UK Power Networks reduced by one month the time it took to provide new electricity connections for customers.

Another example comes from the United Arab Emirates, the economy that came in first out of 190 economies in the *Doing Business* ranking for getting electricity. When the Dubai Electricity and Water Authority introduced a one-window, one-step application process that allowed customers to submit and track their applications online, it reduced the time to obtain an electricity connection significantly. The system also enabled customers to schedule site surveys. Over the years, new features were added, such as an e-payment portal and an option to schedule the internal wiring inspection. These changes so profoundly improved processing times that it takes one week now to obtain an electricity connection in the United Arab Emirates.

Another example comes from France, where the distribution utility Enedis introduced an online platform in 2017 to streamline the process to obtain a new electricity connection. The new system offers a portal where customers can submit connection requests, along with all supporting documentation. The utility also implemented *Teradata Unified Data Architecture*, an internal platform that allows the customer service department and the new connection department to receive and process new requests for connection. *Teradata* facilitates the internal tracking of applications, speeding the analysis performed by the electrical engineers and allowing them to respond to clients faster. It also allows the connection department to assign the external

works in a more efficient manner to the engineers who perform them. Adopting both the externally facing platform and the internal one decreased the time to obtain a connection by almost three weeks.

Introduce a geographic information system for the electricity distribution network

Inspections by the utility, for which the customer needs to be present, could be simplified in Ireland. Today, once a new connection is requested, ESB must send a technician to the site to meet the customer. The purpose of the visit is to confirm the location of the property, check the surroundings of the building, and determine precisely where cables and the meter should be installed. Only once this is done can the utility issue a cost estimate. The process is the same for simple low-voltage connections, for which there is no need to install a new transformer.

Inspections result in costs for both utilities and customers. In many economies around the world, utilities use a geographic information system (GIS) to map their distribution network and connection points throughout the region or country. Thanks to GIS, utilities have better control over new electricity connections and require fewer inspections. In Turkey, for example, the utility Boğaziçi Elektrik Dağıtım A.Ş. no longer conducts external inspections for new electricity connections. Instead, for all new connections, the utility now uses GIS to check whether an additional transformer is needed to provide electricity to the new customer. To make the adoption of such a system gradual and safe, Ireland could follow the example of Portugal, where the use of GIS to replace site visits was first piloted in one city, Coimbra.

Allow electrical suppliers to submit the applications for new connections

One way of reducing the number of procedures necessary to obtain an electricity connection is by giving customers

the option to apply for a connection through an electrical supplier, rather than directly through ESB. This would allow coupling two procedures: (1) the application for a new connection and (2) the signing of the supply contract. In Rome (Italy), where getting electricity requires a total of four procedures, customers have the option of applying through a chosen supplier. In Ireland, ESB and the suppliers already share a common electronic platform for communications. The same platform could be enhanced to allow suppliers to communicate with ESB when they receive a new request for connection. Thanks to economies of scale, it is easier and faster for suppliers to go through the process of obtaining a connection than it is for a first-time applicant.

Provide an option to pay connection fees in installments

Currently in Ireland, the connection works start when the client has fully paid the connection fees. Ireland should seek ways to reduce such costs over time. In the meantime, the utility can provide financing options. One option worth considering is allowing payment in installments. The customer would pay a fraction of the bill immediately, but the balance could be captured later, as an item on the first few electricity bills.

Ireland could look to the example of Croatia, where the external works can begin once the entrepreneur pays at least 50% of the connection fee. The remaining 50% can be paid later, but before the connection is electrified. In the Republic of Korea, the distribution utility KEPCO charges a standard construction cost of about USD 10,000 for a 150-meter service line and a 140-kilovolt-ampere (kVA) connection for underground power intake, a cost similar to what Irish cities charge. However, KEPCO charges only 30% of the cost up-front. The remaining 70% is paid in installments over a period of up to two years.

Allow the submission of internal wiring certificates to the Electricity Supply Board in a single application

In Ireland, electrical contractors certify that internal wiring networks meet safety standards. To be considered valid, however, the completion certificate they issue must be submitted to Safe Electric. Subsequently, Safe Electric forwards the certificate to ESB, after which the power can be switched on. Allowing customers to submit the internal wiring certificate directly to ESB with the rest of the necessary documents would considerably simplify Ireland's process for obtaining an electricity connection. Several EU member states allow this practice, including Denmark and Germany. If certified electrical contractors wire the electrical network, and if they assume responsibility for certifying the quality and compliance of the work, third-party certification could be eliminated. Such a change would speed up the process without compromising safety. Proper regulation of the electrical engineering profession is key in such a measure. To work effectively, systems of self-certification need to be accompanied by legal provisions specifying the qualification requirements and the liability of the professionals involved.

4. Registering Property

The Property Registration Authority was established to finalize the registration of property titles across Ireland

In Ireland, the Property Registration Authority (PRA) is the main government agency responsible for property registration and management of the land administration system. The PRA was established in 2006, under the provisions of the Registration of Deeds and Title Act, to replace the Register of Deeds

and Titles as the main property registering authority in the country (box 3.1). The PRA is a statutory body whose members include representatives of the main users of property registration. Its functions include managing the Land Registry and the Registry of Deeds, as well as expanding formal registration in Ireland.

The process to register property is organized the same way across Ireland (figure 3.14). During the initial conveyancing

phase of the process, the two trading parties investigate and exchange information on several issues, which helps determine the property's value. This negotiation process is guided by the Standard Requisitions on Title,³⁶ a booklet issued and maintained by the Law Society of Ireland, which is the primary professional body for Irish solicitors (i.e., lawyers). The document lists detailed questions on issues such as the property premises, available water

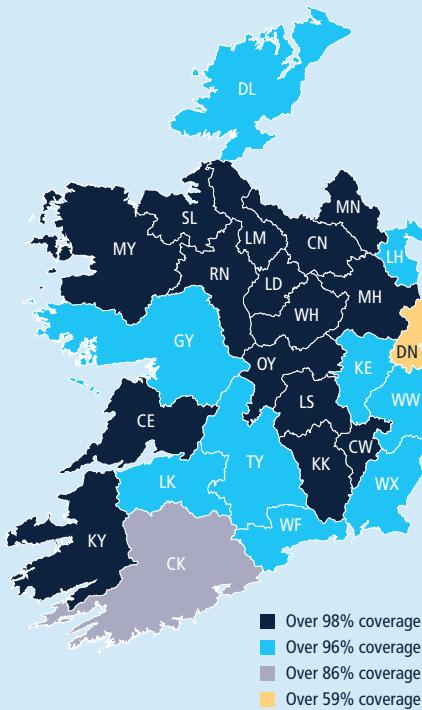
BOX 3.1 Reform in land registration in Ireland: toward a title-based system

Ireland has a long and rich tradition of property registration, dating back to at least 1707, when the Registry of Deeds was established as a system of voluntary registration for deeds and property transfers. While there was no statutory requirement to register a deed, the main purpose of the Registry of Deeds was to give priority to older and registered deeds over newer and unregistered ones in cases where multiple deeds pertained to the same piece of property or land. Its current function is to record existence of deeds and conveyances affecting formally unregistered property (i.e., that which is not registered in the Land Registry).

The Land Registry was established in 1892 to formally register a property or land ownership (i.e., a title) and provide a state guarantee thereof. After a deed is filed with the Land Registry, all relevant information concerning a given title is entered on a folio, which is then entered and kept in the registry. In addition, the Land Registry also maintains cadastral maps; both the folios and maps are currently kept by the Property Registration Authority (PRA) in electronic format. Anyone who pays the applicable fee may consult the registry's folios and maps.

Since the establishment of the Land Registry in the late nineteenth century, the authorities in Ireland have been gradually and continuously expanding formal property registration to replace the limited system of recording deeds with a more comprehensive and flexible title-based system. Between 1970 and 2011, compulsory registration (of transacted or newly built properties in the Land Registry) was gradually introduced in all 26 counties in the Republic of Ireland. During more recent decades, the government successfully completed several initiatives aimed at expansion of formal registration coverage, such as setting up the Integrated Title Registration Information System (1999–2002), completing the Digital Mapping Project (2005–2010) and converting the entire register and associated indices from paper to a fully digitized format (2006–2009). As a result, as of July 2019, 93% of the total landmass of Ireland and almost 90% of all legal titles are formally registered (see figure).*

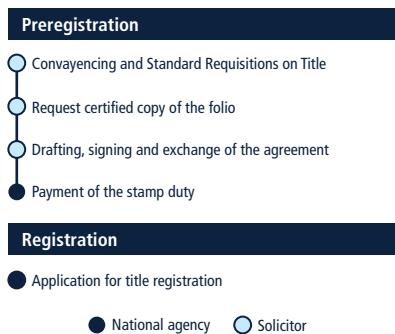
Formal property registration in Ireland



Source: PRA website (<https://www.prai.ie/land-registry-services/>).

* <https://www.prai.ie/land-registry-services/>.

FIGURE 3.14 How does the property transfer process work in Ireland?



Source: Doing Business database.

services, relevant easements and rights, and obligations or taxation matters that might need to be settled before closing the sales purchase agreement. As part of the process, the buyer often hires an architect or engineer to prepare a study

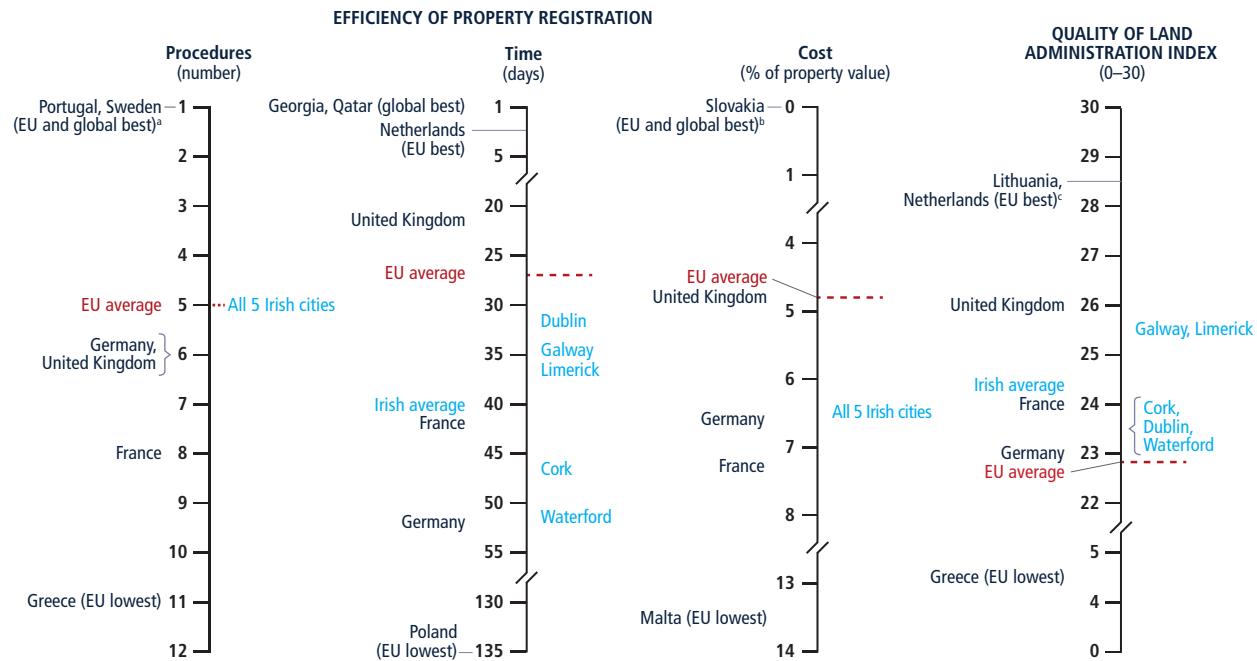
of the structure of the property, verify its boundaries and examine planning documentation relevant to the area where the transacted property is located. The buyer must also request a certified copy of the folio from the PRA, which has to be issued and mailed in hard copy. After the parties sign the contract, the buyer is required to pay a 6% stamp duty on the property transfer to the Office of the Revenue Commissioners. As a final step, the buyer applies for title registration at the PRA.

five procedures over 40 days, at a cost of 6.5% of the property value. Although the number of requirements is on par with the EU average, Irish cities are almost two weeks slower, on average, to complete the process and cost one-third more than the EU average (figure 3.15). Irish cities score highly on the quality of land administration index, however, averaging slightly more than 24 points out of 30, a point higher than the EU average.

Galway leads the rankings on registering property

Overall, of the five benchmarked cities, it is easier to register property in Galway and more difficult in Waterford (table 3.7). The process in Galway is efficient relative to the average time to complete registration in other cities. Most notably, Galway scores highly on the quality of land administration index, mainly due to

FIGURE 3.15 Property registration across Ireland costs more and takes longer than the EU average



Source: Doing Business database.

Note: The averages for the European Union are based on economy-level data for the 28 EU member states. The average for Ireland is based on the five cities benchmarked in Ireland. Other countries are represented by their largest city, as measured by global Doing Business.

^a Georgia, Norway and Qatar also require only one procedure.

^b Belarus, Georgia, Kazakhstan, Kiribati and Saudi Arabia also have a cost of 0.0% of the property value.

^c Rwanda, Singapore and Taiwan, China also score 28.5 points on the index.

TABLE 3.7 Registering property in Ireland: where is it easier and where is the land administration system more accessible and reliable?

| City | Rank | Score (0–100) | Procedures (number) | Time (day) | Cost (% of property value) | Quality of land administration index (0–30) |
|-----------|------|---------------|---------------------|------------|----------------------------|---|
| Galway | 1 | 73.02 | 5 | 34.5 | 6.5 | 25.5 |
| Limerick | 2 | 72.78 | 5 | 36.5 | 6.5 | 25.5 |
| Dublin | 3 | 71.71 | 5 | 31.5 | 6.5 | 23.5 |
| Cork | 4 | 69.91 | 5 | 46.5 | 6.5 | 23.5 |
| Waterford | 5 | 69.32 | 5 | 51.5 | 6.5 | 23.5 |

Source: Doing Business database.

Note: Rankings are based on the average *Doing Business* score for the procedures, time and cost associated with registering property, as well as for the quality of land administration index. The ease of registering property score is normalized to range from 0 to 100, with 100 representing the frontier of best practices (the higher the score, the better). For more details, see the chapter “About *Doing Business* and *Doing Business in the European Union Member States 2019: Greece, Ireland and Italy*.” The complete data set can be found on the *Doing Business* website at <http://www.doingbusiness.org>.

the greater number of formally registered properties at the Land Registry. On the other hand, Waterford lags behind in both of these categories.

Registering property requires the same five procedures across all cities. Similarly, most of the cost of registering a property is determined at the national level and does not vary significantly among cities. The main component of the cost is the 6% stamp duty levied against the property value and paid by the buyer. It constitutes more than 90% of the total cost to register property (figure 3.16). The stamp duty can be paid online. Legal services,

determined by prevailing market rates, make up the second-largest component of the cost. The rest of the cost, around 0.5% of the total, includes registration fees charged by the PRA (EUR 800), as well as fees charged by local councils to release documents to the applicants and their representatives when conducting a planning search. These local fees vary among Irish cities. Dublin is the only city that does not charge a fee for such documents, while other cities charge between EUR 30 (Limerick) and EUR 100 (Cork and Waterford).

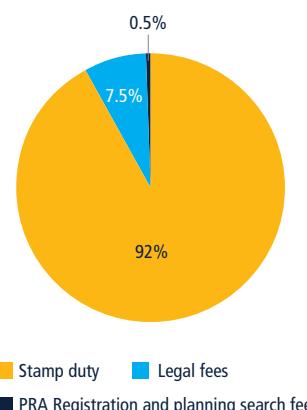
The time it takes to register a property is one of the main drivers behind the Irish cities’ varying performance on how well they handle property registration. More specifically, it is the initial conveyancing phase—the phase that consumes the most time—that varies significantly, from 15 days in Limerick to 30 days in Waterford. During this stage, the trading parties primarily negotiate the conditions of the trade. The government can assist the process through timely provision of requested information and documents. For instance, in Galway and Limerick, entrepreneurs can instantly access planning search information online, or submit a request to review historical files in person, within a few days. In Waterford and Cork, on the other hand, obtaining planning search documentation can take weeks.

The final step of the property transfer, in which the buyer applies for the lodgment of the new title with the Land Registry, is another step that takes the benchmarked cities varying lengths of time to complete. The Land Registry processes the application after it is filed online and they receive the required hard copies of supporting documentation, such as the Deed of Transfer, a printed and signed application form, and a proof of payment of the stamp duty. Applications relating to the property in the case study measured in the *Doing Business* report are processed fastest in Dublin (10 days), due to a very efficient local PRA office, followed by Galway (15 days), which is served by the PRA office in Roscommon. Entrepreneurs in the other three cities are all served by the PRA office in Waterford, which typically takes almost three weeks to complete this final step.

The cities’ scores on the quality of land administration index vary from 23.5 points out of 30 in Cork, Dublin and Waterford to 25.5 points in Galway and Limerick. The quality of land administration index has five dimensions: reliability of infrastructure, transparency of information, geographic coverage, land dispute resolution and equal access to property rights.

All Irish cities score the maximum 8 points on the reliability of infrastructure index. This index measures whether the land registry and mapping system (i.e., the cadaster) have adequate infrastructure to guarantee high standards and reduce errors. The geographic coverage component measures the extent to which the land registry and mapping system provide complete geographic coverage of privately held land parcels. Galway and Limerick score 6 out of 8 points, two points more than the other cities, on this metric because they have achieved the highest rate of formally registered properties. Nearly all privately held land plots in these two cities are now formally registered with the PRA, which is not the case in the other three cities. They have

FIGURE 3.16 The stamp duty constitutes more than 90% of the total cost to register property in Irish cities



Source: Doing Business database.

made a lot of progress but have some way to go until PRA registers all privately held properties.

The transparency of information component measures whether and how the land administration system makes land-related information available to the public. All Irish cities score 4.5 points out of 6. The cities' principal shortcoming on this component is lacking separate and specific mechanisms for filing complaints at the agency in charge of immovable property registration and mapping. Currently, PRA customers can only raise complaints at the PRA itself, or with the Office of the Ombudsman, which covers multiple government agencies and services.

The land dispute resolution index measures the accessibility of conflict resolution mechanisms and the extent of liability for entities or agents recording land transactions. In addition, the index looks at how efficiently the courts, as a last resort, handle disputes. All Irish cities score well on this component, with 7 points out of 8. In Ireland, there are numerous mechanisms in place to resolve property disputes out of court. If a property dispute case goes to court, it typically takes between one and two years to be resolved. A dispute such as the one measured in the *Doing Business* case study would most likely be heard at the High Court in Dublin.

WHAT CAN BE IMPROVED?

Finalize formal registration of all properties and land parcels in Ireland

Currently, the land and property records are split between the Land Registry and the Registry of Deeds, both of which are administered by the PRA. Formal registration of all property and land in Ireland under the Land Registry will create an integrated property registration information system with all relevant data, ideally made available through a single access point online. In addition to passive

measures, such as the requirement of first-time registration, the Government of Ireland could consider more active measures, such as campaigns or initiatives, to convert the properties presently registered at the Registry of Deeds to the Land Registry system. Countries such as Thailand achieved full registration due to a systematic effort over two decades (between 1984 and 2004), issuing 8.5 million titles. Similarly, Georgia in 2015 achieved full registration of land plots in the capital Tbilisi through the Cadastre REG Project, which pilot-tested using a single software system in 12 geographic areas to systematically consolidate and integrate the cadaster maps and property registration data.

Create a fully integrated electronic platform for property transfers

A fully integrated and computerized land administration system saves resources and increases efficiency while maintaining a high quality of land-related services. The system currently operational in Ireland is hybrid in nature: some procedures can be completed fully online, such as payment of the stamp duty, while others still require documents be submitted or issued in hard copy. For example, the PRA is required to issue a certified copy of the folio, and customers must file an application for lodgment of a title at the Land Registry. When applying to register a title, the applicant fills out and submits an application online, but afterwards must print it out, sign it, attach other required documentation—such as the Deed of Transfer and proof of payment of the stamp duty—and only then sends the application package to the PRA. The PRA does not start processing the application until it receives the physical document package.

Providing fully automated and computerized land administration services requires a supportive legislative framework, as well as enabling technological infrastructure. Electronic signatures, which are a critical component of such infrastructure, were introduced to Ireland by the Electronic Commerce Act of 2000 and

further reinforced by the EU Regulation no. 910/2014 on electronic transactions in the internal markets, which came into force in the country in 2016. Despite these legislative efforts, the uptake of electronic signatures for commercial purposes by Irish businesses has been slow. The government could take better advantage of electronic signature technology by mandating the use of e-signatures and digital communication by businesses in official interactions, just as the government in the Czech Republic requires all Czech companies to communicate with it using the data box system, an electronic platform for delivering official documents and communicating with public authorities. Realizing the full potential of electronic signatures and other measures that verify the authenticity of electronic documentation would enable full digitalization of the property registration process in Ireland. The country could look to the examples of New Zealand and Denmark, which currently provide fully digital land- and property-related services.

Furthermore, if the city and county councils and other relevant public agencies completed full digitalization of their historical documentation, it would help streamline what is currently a quite lengthy and complicated conveyancing process. For instance, when conducting a planning search (i.e., a review of current and past planning and zoning documentation relevant to the transacted property's location), an engineer often has to visit a number of public offices, such as the Planning Department of the City/County Council, Irish Water, and the Department of Roads, to obtain relevant documents for review. If all relevant data were made available online, ideally in an interlinked system customers accessed through a single point of entry, it would limit the customer's interactions with public authorities and increase efficiency.

Denmark provides an interesting case of how a fully digitized land administration system was introduced gradually. In

1992, the Danish parliament amended the Land Registration Act, which allowed for digital land registration. Between 1993 and 2000, the government implemented organized and systematic efforts to digitalize all records, computerize 82 judicial district offices and train relevant staff. In 2006, after full digitalization of land records, the Land Registration Act was amended once more, to provide for a digital land registry, which became operational in 2009. Finally, in 2011 it became obligatory to submit registration applications electronically, which enhanced the efficiency of Denmark's land-registry screening and processing functions. Today, registering property in Denmark requires three procedures, all of which can be completed online, and the involvement of lawyers or notaries is not required.

Consider introducing fast-track registration procedures at the Land Registry for an extra fee

The Land Registry processes applications for title in the order in which they are received, and all applicants pay the same EUR 800 registration fee. Recently, the PRA has undertaken serious efforts to shorten the time it takes to process applications for title, committing in its Customer Charter and Action Plan for 2018-2020 to process at least 75% of simple applications³⁷ within 10 days.³⁸ Nonetheless, feedback from Irish private-sector practitioners indicates waiting periods at the PRA are still slightly longer than is desirable.

To effectively reduce processing times for those who truly need it and to help prioritize the work at the land registry offices, the PRA could consider offering formal, fast-track processing of applications for an extra fee. Other European economies have introduced similar procedures with positive results. In Lithuania, registration with the Real Estate Register normally takes 10 business days. But entrepreneurs who wish to have their property registered sooner can pay a higher registration fee for faster service (30% more

than the standard fee for registration in three business days; 50% more for registration in two business days; and 100% more for registration in one business day). Similarly, in some cities in Portugal, entrepreneurs can register their property in just a day or two if they pay a 100% markup on the registration fee.

Assess the possibility of lowering the cost of transferring property in Ireland

The cost of transferring property in Ireland, at 6.5% of the property value, is higher both than the EU average of 4.8%, and the Organisation for Economic Co-operation and Development average of 4.2%. As noted above, the main component of the cost is the 6% stamp duty, payable to the Revenue Commissioner. Since an expensive registration process might at times impede efforts to expand formal registration, the Government of Ireland could consider reducing the stamp duty. Several EU member states, including Slovakia, Poland, Estonia, Denmark and Lithuania, have either very low property transfer taxes (less than 1%) or have dispensed with them altogether.

Consider setting up a separate and specific mechanism to handle registration and mapping complaints

Giving companies access to an independent and specific mechanism to handle complaints about property registration and mapping is important. First, an independent mechanism can more efficiently handle complaints, while at the same time minimizing corruption and unnecessary disputes with land-registry authorities. Second, correcting administrative errors in property registration avoids problems with property in the future, potentially keeping companies from having to go to court to resolve matters, which is usually a costly endeavor for both plaintiffs and public authorities.

Ireland currently lacks this kind of independent complaint mechanism. Irish entrepreneurs can file complaints related

to property cases with several institutional offices. If filed with the PRA, the complaint can be addressed by the staff in the office that handled the initial transaction, who can elevate it, if necessary, to the relevant divisional managers or the central customer service office in Dublin, as needed.³⁹ Entrepreneurs are also entitled to bring their complaint to the Office of the Ombudsman if their complaint is not handled satisfactorily by the PRA. While the Office of the Ombudsman is independent from the PRA, it does not handle only property cases. This means that property-related cases would be handled with the same level of priority as any other complaints placed with the Office of the Ombudsman.

The United Kingdom provides one of the global good practices Ireland could follow. Besides having all the complaint procedures in place that Ireland currently offers, the United Kingdom also permits filing a complaint with the Independent Complaints Reviewer (ICR).⁴⁰ The ICR handles complaints related to the HM Land Registry only. The ICR is neither a civil servant nor an employee of the HM Land Registry. In fact, the funding and staff for the ICR come from the HM Land Registry but are managed independently by the ICR.

Another good international practice is found in Mauritius. A complaint option is prominently featured on the homepage of the Registrar General Department's website.⁴¹ When complainants click on the "complaints" button on the site, they are automatically redirected to a complaint form⁴² that can be submitted online. This form is sent directly to the Ministry of Finance and Economic Development, the ministry under which the Registrar operates. The Ministry typically commits to resolving the complaint within a specific, short timeframe. The Registrar office recommends entrepreneurs contact their office before using the complaint option, only elevating the matter to the level of the ministry if not satisfied with how the Registrar handles the request.

5. Enforcing Contracts

Effective and efficient access to justice fosters trust in the judicial system. As such, it also promotes stronger investor confidence and can spur economic growth. Where firms and investors have the assurance that courts will resolve legal disputes within a reasonable time frame and provide transparent and enforceable decisions, they are more likely to actively participate in the market.⁴³

As evidenced by the Irish Courts Service's latest annual report, Ireland is committed to improving access to justice and has embarked on a commendable mission to update court infrastructure, enhance court management tools and further improve court users' experiences.⁴⁴ The most recent EU Justice Scoreboard shows Ireland is among the four member states

that spend the most on courts.⁴⁵ These notable efforts are steps in the right direction—toward helping Ireland catch up with its top-performing European peers.

On average, Irish cities lag their EU peers on measures of efficiency and the quality of judicial processes

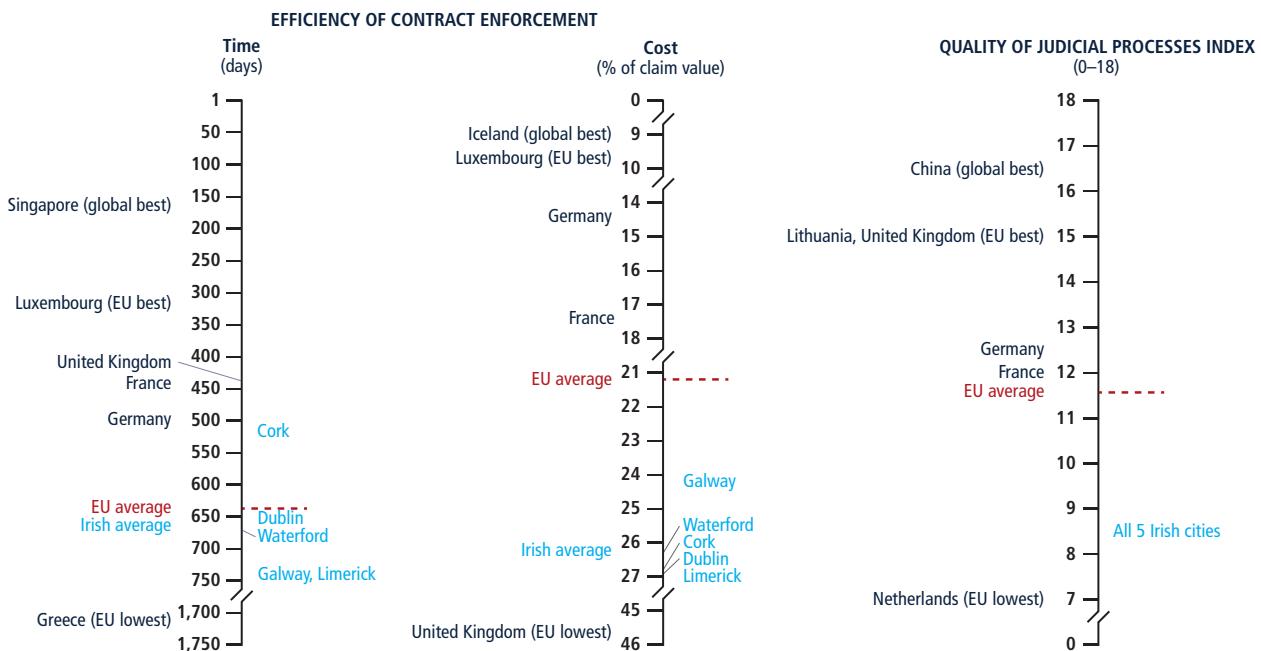
Resolving the standardized commercial dispute underlying the *Doing Business* case study takes an average of 22 months across the five locations measured, which is nearly a month longer than the EU's average (figure 3.17).⁴⁶ While Cork bests the EU mean, the other Irish cities lag. With an average cost of 26.2% of the claim value, Ireland is among the five most expensive places to litigate in the European Union. The high cost is driven

by attorney fees, which in Ireland are among the four highest in the European Union. Ireland also lags on the quality of its judicial processes, as measured by *Doing Business*. Scoring 8.5 points out of 18 on the corresponding judicial processes index, Ireland performs on par with Finland and Luxembourg and narrowly outperforms Belgium and the Netherlands. Ireland also needs to catch up with its EU peers in terms of court automation and case management.

Contract litigation processes in the High Court are largely the same throughout Ireland

In Ireland, the High Court has monetary jurisdiction over commercial cases with a disputed amount over EUR 75,000. The Court also has a dedicated list for

FIGURE 3.17 Cork outperforms the EU average on the speed of resolving a dispute, but Irish cities largely lag their European peers on measures of judicial efficiency and quality



Source: *Doing Business* database.

Note: The averages for the European Union are based on economy-level data for the 28 EU member states. The average for Ireland is based on the five cities benchmarked in Ireland. Other countries are represented by their largest city, as measured by global *Doing Business*.

commercial cases with a claim of one million euros or more.⁴⁷ Consequently, the assumed *Doing Business* case—a breach-of-contract claim between two businesses, valued at EUR 100,689⁴⁸—would be filed in the High Court's non-jury list.⁴⁹

The process of starting a breach-of-contract claim in the High Court is the same throughout Ireland. Most of the time to process is devoted to the solicitor's preparation of the case for filing and service of the issued summons on the defendant. Because the High Court has a single division, all filings must be lodged through its Central Office in Dublin. Most often, solicitors (i.e., lawyers) or their agents file the case in person. Companies located outside the capital use town agents based in Dublin to effect in-person filing at the Central Office.⁵⁰ The clerk's review and issuance of the summons is usually done on the spot. The solicitor can then serve the summons on the defendant. Service in person or by certified mail is required for companies, at their registered business address.⁵¹

The trial and judgment phase begins after a defendant has been served. The parties then exchange pleadings, a process for which the law prescribes various time limits.⁵² In practice, these deadlines tend to slip. The lion's share of the trial and judgment phase is devoted to discovery, which is not time limited. In the leadup to the application for a trial date, there are often intervening pretrial motions which delay the trial. These motions are not always heard by the trial judge; the judge responsible for the list the motion is assigned to will hear parties.

When the parties are ready to proceed, they apply for a trial date. However, owing to a recent practice direction issued by the High Court President in April 2018, the parties must file a certificate of readiness for trial along with the application for a hearing date.⁵³ The certification indicates the parties have discussed and mutually agreed upon trial readiness. The purpose

of this practice is to curb inefficiency resulting from those cases in which one party tries to request a trial date, but the other is not ready. Once the case is set for trial—except in the case of substitution—the same judge hears the entire case. After the trial, the parties are called back to court for delivery of the final judgment. To make the judgment enforceable, the court registrar translates it into a court order. Once the court order is finalized, the 28-day period to appeal starts.

To execute the judgment, the winning plaintiff's solicitor prepares the execution order (*fieri facias* or *fifa*) and files it with the Central Office for the court registrar's signature. The solicitor then sends the executed *fifa* to the corresponding sheriff or undersheriff for enforcement. The *Doing Business* case assumes pretrial attachment of the defendant's moveable assets, which is made possible through a *mareva* injunction in Ireland. This prevents the defendant from dissipating or disposing of assets, generally, without specifying assets. As such, following the trial, the sheriff or undersheriff still needs to identify and seize assets. To do so, they will serve the defendant, who has four days after being served to make payment before seizure begins. The sheriff or undersheriff subsequently identifies and seizes assets, produces a valuation report, removes the seized assets from the defendant's property, and stores them and organizes a public sale through locally or Dublin-based auctioneers.

Upon sale and satisfaction of the judgment amount, the sheriff or undersheriff remits the recovered funds to the plaintiff.

Irish cities show variations in time and cost to resolve a commercial contract dispute, but judicial quality is uniform

Resolving commercial disputes is easiest in Cork, where the trial phase is, on average, four and a half months shorter than in other locations. Along with Dublin, it is also one of the two cities with the shortest judgment enforcement times. Contract litigation is most difficult in Limerick, where judgment enforcement takes an average of six months. Although the time it takes to enforce a contract is equally long in Galway, Limerick is also the costliest city for litigating because local attorney fees are nearly on par with Dublin and Cork (table 3.8). Limerick is also among the three locations with the highest court costs, which are driven by local expert witness fees.

The total time to initiate a contract claim, litigate in court and enforce judgment ranges from just under 18 months in Cork to slightly more than 24 months in Galway and Limerick. The time to start a lawsuit takes two months in each of the five cities, while the trial and judgment enforcement times vary depending on the city.

Trial time ranges from a year for litigants in Cork to nearly 17 months for those from other locations. Trials are fastest in Cork

TABLE 3.8 Enforcing contracts in Ireland: where is it easier?

| City | Rank | Score (0–100) | Time (day) | Cost (% of claim) | Quality of judicial processes index (0–18) |
|-----------|------|---------------|------------|-------------------|--|
| Cork | 1 | 61.59 | 515 | 26.8 | 8.5 |
| Dublin | 2 | 57.88 | 650 | 26.9 | 8.5 |
| Waterford | 3 | 57.57 | 670 | 26.3 | 8.5 |
| Galway | 4 | 56.41 | 740 | 24.2 | 8.5 |
| Limerick | 5 | 55.40 | 740 | 27.0 | 8.5 |

Source: *Doing Business* database.

Note: Rankings are based on the average enforcing-contracts score for time and cost associated with enforcing a contract, as well as for the quality of judicial processes index. The enforcing-contracts score is normalized to range from 0 to 100, with 100 representing the frontier of best practices (the higher the score, the better). For more details, see the chapter "About Doing Business and Doing Business in the European Union 2020: Ireland, Italy and Greece." The complete data set can be found on the *Doing Business* website at <http://www.doingbusiness.org>.

because litigants benefit from the High Court's periodic local sittings for non-jury matters. Cork-based solicitors prefer this venue because it is more convenient for the parties and their witnesses. There are also fewer cases on the court list in Cork, so wait times—the time from the point of applying for a hearing date to a trial's commencement—are shorter. Additionally, because the High Court only sits in Cork periodically, anecdotal evidence suggests the parties try to close pleadings and complete discovery faster to ensure getting a trial date on the High Court's next local sitting there.

Because the High Court is permanently located in Dublin, most litigants in

other cities apply to have their cases heard in the capital. The court is more congested in Dublin, however, and wait times are longer. As of March 2019, the High Court's estimated wait time, for the hypothetical dispute in the *Doing Business* case study to be heard in Dublin, was about seven months. However, solicitors' experiences indicate that the wait times are even longer. The court partly attributes long wait times to a shortage of courtrooms in Dublin, which prevents the more efficient scheduling of hearings.⁵⁴ This shortage is also among the reasons for the court's continued periodic sittings in Cork. Although trial time differences in Cork and Dublin are responsible for the main variation in trial

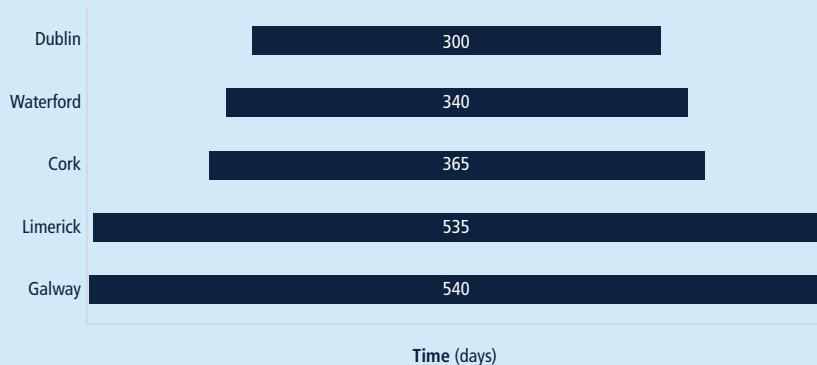
duration at the High Court, there is more variation in trial duration at the Circuit Court level (box 3.2).

The second main driver of variation in duration is the time it takes to enforce judgments, which ranges from three months in Cork and Dublin to six months in Limerick and Galway (figure 3.18). Differences largely stem from the way sheriffs (in Cork and Dublin) and undersheriffs (in other locations) organize seizure and sale of the insolvent defendants' assets. It is often difficult to identify desirable movables for sale. Throughout jurisdictions, this enforcement mechanism is mainly used to compel payment of the judgment debt.

BOX 3.2 Trial duration at the circuit court level varies across Irish cities

Unlike the High Court, which sits in Dublin and periodically in Cork for non-jury matters, the Circuit Court operates through eight circuits throughout the country.^a As such, there are greater variations in trial times at the Circuit Court level. Among the five locations benchmarked, trial duration ranges from 10 months in Dublin to 18 months in Galway, and divergences largely stem from differences in infrastructure and resources (see figure below).

On average, circuit court cases take one and a half times longer to resolve in Galway and Limerick than in the other jurisdictions measured



Source: *Doing Business* database.

Like at the High Court, much of a case's pretrial progression depends on the parties and how quickly they move toward applying for a trial date. The main institutional variant is the waiting time to obtain a trial date after the parties file their notice of trial. Waiting periods reported in the Courts Service's latest annual report are closely aligned with total trial duration recorded by *Doing Business*. More specifically, circuits with the shortest total trial duration that *Doing Business* recorded also have the shortest waiting time reported by the Courts Service.^b

In Galway and Limerick, where trials are longest, a shortage of courtrooms and judges is largely to blame. Galway is short on courthouse space for all case types. In fact, staff often try to outsource cases to the courthouse in Clifden, but litigants are reluctant to travel the distance. Moreover, at any given time, the circuit only has two judges, only one of whom handles civil matters in addition to criminal matters. As a result, Galway has a significant backlog of cases that are yet to be heard in court. Furthermore, the trials themselves are lengthened by frequent adjournment requests.

BOX 3.2 Trial duration at the circuit court level varies across Irish cities (continued)

Similarly, although Limerick has one judge assigned permanently to the region for criminal matters, a civil judge is reportedly available only about two-thirds of the time. Congestion was also an issue in Limerick until recently, when a new local courthouse was inaugurated in March 2019, allowing the circuit to use the older facility solely for family law and civil cases. The new courthouse is thus expected to contribute to a reduction in wait times.^c

Cork, Dublin and Waterford all conduct faster litigation proceedings than Galway and Limerick. Waterford benefits partly from its smaller size, but in April 2018, it also opened a refurbished, expanded and fully equipped courthouse, facilitating judges' deliberations and court hearings.^d A month later, in May 2018, a renovated and extended courthouse also opened in Cork, alleviating space shortages there.^e Incidentally, waiting times in Cork dropped—from six months to, today, four and a half months—between publication of the Courts Service's 2017 and 2018 annual reports.^f

The Courts Service's 2018 annual report also notes a need for further investment to improve the courthouse in Galway city, along with four other locations. These investments in improving court infrastructure are part of Ireland's broader National Development Plan 2018–2027 and further demonstrate the country's commitment to promoting efficient access to justice.^g

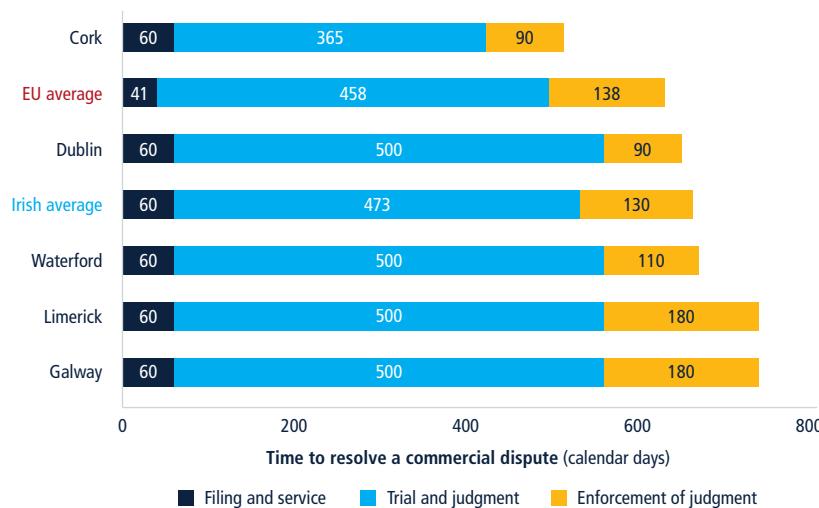
- a. The Circuit Court of Ireland is an intermediate level court which hears both civil and criminal matters and has monetary jurisdiction of claims up to EUR 75,000. Citizens Information. "Circuit Court." https://www.citizensinformation.ie/en/justice/courts_system/circuit_court.html.
- b. Waiting times are as follows: 4 months in Dublin, 3 to 6 months in Cork and Waterford, 24 months in Limerick and on the "next sitting of the court" in Galway. Courts Service of Ireland, Annual Report 2018.
- c. Thejournal.ie. "A look at Limerick's new multi-million courthouse." <https://www.thejournal.ie/limerick-courthouse-3891679-Mar2018/>.
- d. The Irish Times. "Refurbished and extended Waterford courthouse formally opened." <https://wwwirishtimes.com/news/crime-and-law/refurbished-and-extended-waterford-courthouse-formally-opened-1.3456075>.
- e. The Irish Times. "Renovated and extended €34m Cork courthouse unveiled." <https://wwwirishtimes.com/news/ireland/irish-news/renovated-and-extended-34m-cork-courthouse-unveiled-1.3511614>.
- f. Courts Service. "Policy, reports & strategic plans." <http://www.courts.ie/Courts.ie/Library3.nsf/pagecurrent/D171C224DF0083D180257FB10043BD3?opendocument&l=en#Courts%20Service%20Annual%20Report&l=en>.
- g. National Development Plan 2018–2027. <https://www.gov.ie/en/policy-information/07e507-national-development-plan-2018-2027/>.

In less urban areas, undersheriffs face greater difficulty in identifying enough desirable assets to satisfy the judgment debt and thus seizure tends to take

longer. Additionally, undersheriffs will often afford insolvent defendants an additional opportunity to pay the debt after seizure and before the sale.

Variations among the five cities in how long it takes to resolve disputes also stem from how and where public sales of assets are held. After seizure, the sheriff or undersheriff contacts auctioneers to put the seized items on the auction schedule. Auctions are conducted the most quickly in Cork and Dublin, the larger urban areas. Yet, evidence suggests that movables from Cork and Waterford are also more frequently listed in Dublin auction houses, where they often sell faster. Meanwhile, in Limerick and Galway, listing items in local auction houses is the most common method of sale.

FIGURE 3.18 Aside from shorter trials in Cork, the variation in time to resolve disputes among the cities is driven by the time it takes to enforce a judgment locally

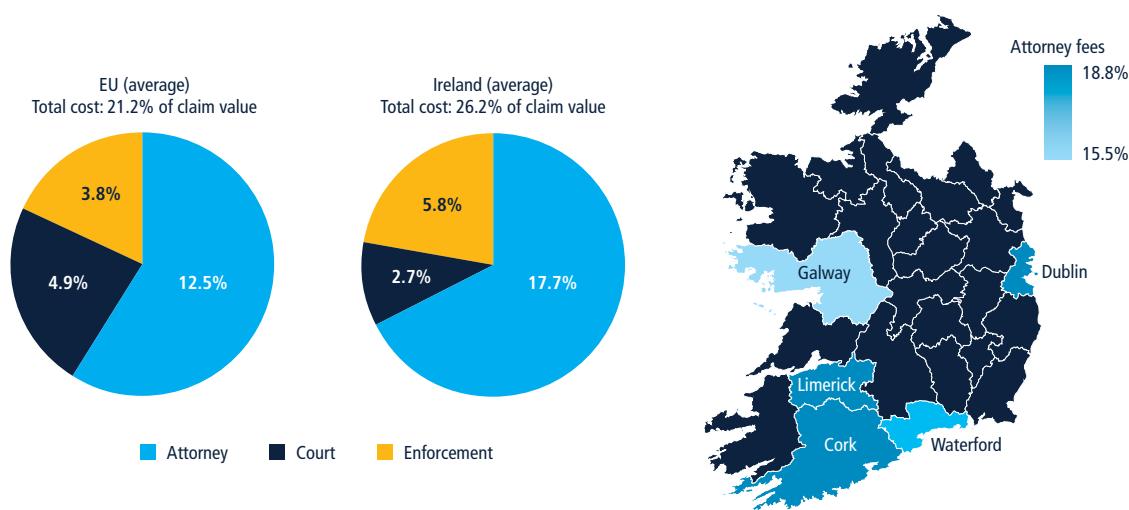


Source: Doing Business database.

Note: The average for the European Union is based on economy-level data for the 28 EU member states.

Litigation expenses also vary significantly among the cities. Costs range from 24.2% of the claim value in Galway to 27% in Limerick. These high costs are largely driven by attorney fees (figure 3.19). Throughout Ireland, solicitors usually charge an hourly fee or a flat fee, as agreed upon with the client.⁵⁵ Fees vary regionally because they are a function of the local

FIGURE 3.19 The average cost of litigating is higher in Ireland than in the European Union and the expense is largely driven by attorney fees



Source: *Doing Business* database.

Note: Costs shown for Ireland are an average of costs across the five cities measured.

market. They are highest in the capital and in southern Ireland and least expensive in Western Ireland. Court fees are regulated nationally and the sole source of variation among cities is the cost of a local expert witness.⁵⁶ Expert witness fees are higher in smaller cities, where there are reportedly fewer such professionals. Enforcement fees are regulated nationally and so do not vary throughout the country for the assumed case.⁵⁷

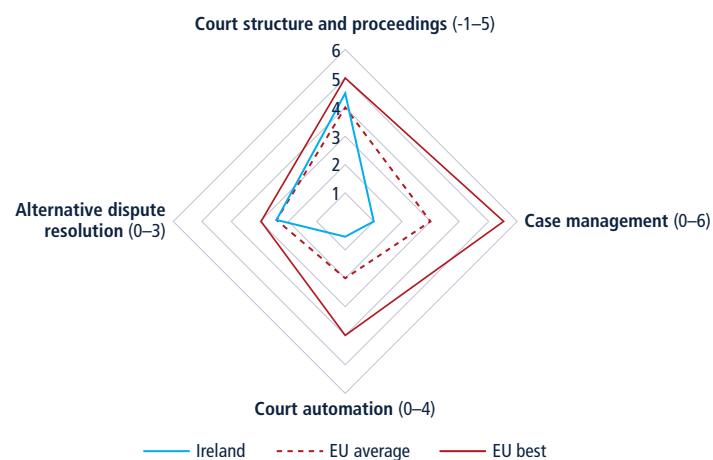
Because the High Court has a single division, the five Irish cities' performance is shown as uniform on the *Doing Business* quality of judicial processes index.⁵⁸ While Ireland does well in two areas assessed on the index, it lags in two others (figure 3.20).

Within the European Union, Ireland exhibits the greatest number of good practices in its court structure and proceedings. The first reason for this is that Ireland is among the half of EU member states with a commercial court or division. Second, its District Courts—which have a monetary jurisdiction up to EUR 2,000—are small claims courts with a simplified, fast-track procedure

that allows self-representation.⁵⁹ Third, the law in Ireland allows for pretrial attachment.⁶⁰ Last, courts assign cases randomly to judges, preventing judicial interference in assignment. However, case assignment is not automated.

Ireland also excels on the *Doing Business* alternative dispute resolution index. Arbitration is governed by a consolidated law.⁶² Moreover, in practice, courts generally enforce valid arbitration clauses. Ireland's recent adoption of a

FIGURE 3.20 While Ireland is on par with or outperforms the EU average in two areas, it lags in two others



Source: *Doing Business* database.

Note: The average for the European Union is based on economy-level data for 28 EU member states. Among EU member states, Romania, Croatia and Poland have the highest score on the court structure and proceedings index; Latvia has the highest score on the case management index; Estonia, Lithuania and Slovakia share the highest score on the court automation index; and Germany, Hungary, Italy, Lithuania, Latvia, Poland, Romania and Spain share the highest score on the alternative dispute resolution index.

consolidated law on voluntary mediation, the Mediation Act of 2017, was also recorded as an improvement in the *Doing Business 2019* assessment. However, there are no financial incentives that encourage mediation in the Irish system.

Case management is the area where Ireland has the greatest opportunity to improve its judicial processes, but it nonetheless exhibits some good practices in this area, too. The Courts Service's website is a model of transparency and a treasure trove of important statistics, including caseloads and the average length of proceedings and wait times, to name a few. The law also stipulates some time limits, such as deadlines for the service of the summons and filing of the statement of defense.

Most litigation processes, however, especially those between the parties, are left unregulated. Also, Ireland falls short because it does not effectively limit the number, duration or reasons for granting adjournments. Additionally, while there is evidence of budding efforts to more actively manage cases early on, pretrial conferences are not mandated in the High Court. Last, Ireland does not measure up to the best practice for electronic case management, which is to say it does not have an enhanced, integrated and electronic case management system for judges and lawyers that follows international best practices.

In terms of court automation, Ireland can learn from its European peers. While the Courts Service publishes all appellate and Supreme Court judgments on its website, Ireland does not publish commercial case judgments at all levels of the court system. For example, not all Circuit Court judgments are published, and District Court judgments are only published in childcare cases.⁶³ Similarly, there is no electronic way to file cases, serve process or pay court fees at the High Court level.

WHAT CAN BE IMPROVED?

Actively manage the pretrial phase and set deadlines for key litigation events

Although Ireland regulates some litigation time frames, much of the advancement of a case is left up to the parties, especially in the leadup to their application for a trial date. For example, in the pretrial phase, the defendant has eight days to enter an appearance after being served the summons; the plaintiff subsequently has 21 days to comply with the defendant's request for a statement of claim; and the defendant then has 28 days to provide defenses. However, beyond these time frames, progress towards trial is unregulated by the court or rules. Additionally, during the intervening period between the close of pleadings and the application for a trial date, parties exchange documents among themselves and there is no requirement to report the exchanged documents or progress to the court. There are no deadlines for the closure of evidence or delivery of expert testimony or affidavits. This lack of legally prescribed deadlines allows one or both parties to delay the process and can mean that the litigating small or medium-size business' money is tied up in court longer. Moreover, even for litigation aspects that are time limited, deadlines often slip because there is no automatic penalty for failure to comply. The injured party bears the responsibility of asking the court to compel compliance. Ireland should thus consider introducing time limits for all litigation events, especially those that depend on the parties.

Beyond introducing legal time limits, Ireland should consider introducing pretrial management by judges or other judicial officers. Presently, Ireland does not require pretrial conferences and is thus among the half of EU economies where this is not widely available, at least not in the court that *Doing Business* measures. Such informal hearings, first introduced in the United States, are designed to help the parties find common ground, narrow

down issues and consider settlement options. They also allow judges to take control of the case early on, promote settlement and limit the scope of the prospective trial.⁶⁴

EU-adjacent economies, such as Norway, have also experienced notable success using pretrial conferences and may serve as examples for Ireland. Eighty percent of the cases subjected to preparatory hearings resulted in settlement after Midhordland District Court introduced this case management feature for civil cases. Judges guide the parties in narrowing down disputed issues, encourage settlement and assess each case's suitability for referral to court-annexed mediation.⁶⁵ Following Norway's example, pretrial conferences could thus also be a forum for referring cases to mediation, pursuant to Ireland's new Mediation Act of 2017. Yet, this should also be accompanied by financial incentives to mediate, as in Italy.⁶⁶

In 2016, the Rules of Superior Courts introduced case management procedures, including pretrial conferences. However, implementation of pretrial conferences is discretionary and up to the relevant courts. There is evidence that at least one High Court judge is trying to promote pretrial case management by piloting pretrial conferences for non-jury commercial list cases. Yet, even for such cases, pretrial conferences only occur on an ad hoc basis, and for the most complex cases. They are thus not a generally available feature across the High Court. Cost is reportedly an impediment to broader implementation of this pretrial measure. Consequently, Ireland, and more specifically the Courts Service, might conduct an in-depth study of the ongoing pilot effort's successes and the prospective costs and benefits of rolling out pretrial conferences more broadly.

Limit the number, duration and reasons for granting adjournments

Trial adjournments lead to additional hearings and can thus limit court efficiency. Although adjournments can be necessary,

establishing regulations to limit excessive use and unsubstantiated granting of adjournments is an internationally recognized good practice that promotes speedy justice. Presently Ireland has no regulation limiting the number, duration or basis for adjournments. The granting of postponements is thus fully left to the discretion of the presiding judge. Such discretionary decision-making may lead to inconsistencies across the legal system. Moreover, a lack of explicit rules governing adjournments affords parties more latitude to ask for leave from court as a delay tactic. Frequent postponements are also a hindrance to efficient dispute resolution because they delay the final judgment. Ireland should thus consider limiting the frequency, length and grounds for granting continuances.

In the European Union, rules limiting adjournments are observed in nine member states.⁶⁷ Bulgaria and Croatia fall in this category and were also measured at the subnational level in 2017. In Bulgaria, the average time to resolve a commercial dispute was 40% shorter than in Ireland.⁶⁸ In Croatia, although the law does not limit the number of adjournments, it only allows them in unforeseen and exceptional circumstances. The Riga Central Court in Latvia exhibits another good practice: judges cannot postpone hearings without setting a new date. Beyond the European Union, in New South Wales (Australia), there is a strong disincentive for adjournments: the requesting party is made to pay the other party's added costs when an adjournment is granted.

Introduce and optimize electronic tools to improve court operation and enhance case management at the High Court

Optimizing the use of technology is one of the Courts Service's seven strategic priorities. Its 2018 annual report details a remarkable list of recent ICT achievements and ongoing and future development plans—all of which show that Ireland is steadily moving toward

international best practices. As Ireland continues to develop its strategy, there are specific areas it should consider prioritizing, including electronic document filing, fee payment, case assignment and management, and judgment publication. Many of these features are often introduced as enhancements to a court's underlying management software, and they enable more efficient case management. Because all such automation initiatives involve a cost, implementing each of the following recommendations requires a prior assessment of resource implications.

Electronic filing

Electronic document submission helps save litigants' and court staff's time. Yet, electronic filing is among the least common judicial practices observed globally, being implemented only in 28 of the 190 economies measured by *Doing Business*. Ireland has adopted electronic filing on a small scale. The Courts Service's 2018 annual report lauds the introduction of e-filing at the Supreme Court as one of its major achievements of the last year. E-filing is made possible through *Courts Service Online* (CSOL).⁶⁹ While it may be too early to measure results, evidence from elsewhere in Europe shows the effectiveness and popularity of e-filing among users. Hungary introduced electronic filing in 2015 and made its use mandatory for cases involving companies starting on July 1, 2016. By the second half of 2016, 40.57% of civil cases were submitted electronically through Hungary's *Perkapu* system.⁷⁰ As it continues to evaluate the success of e-filing at the Supreme Court level, Ireland should also consider the possibility of introducing this feature at the High Court and in lower courts.

Automated case assignment

Automated case assignment can help better balance workloads among judges, ensure that objective criteria are systematically applied and speed up the process of assignment. Presently, the High Court's Central Office categorizes cases by type. The cases are then transferred

to the judge in charge of the list that corresponds with the type of case. The judge subsequently assigns cases to judges in pool set to hear cases from the list. This process could be further streamlined with electronic, automated case assignment. Bologna has such a system and may serve as an example for Ireland. The District Court in Bologna uses an automated algorithm-based case-assignment system that uses real-time data. The algorithm considers each court section's workload and assigns cases to individual judges accordingly.

Electronic payment of court fees

Electronic payment complements e-filing. It makes payment faster and easier and promotes transparency. Although e-payment of court fees is not yet available, CSOL allows for payment of court fines, the monetary sanctions imposed in criminal cases. The CSOL system is reportedly able to link payments to individual cases.⁷¹ Ireland could follow its own e-payment model as it introduces the e-payment of court fees.

Enhanced case management

Electronic case management tools can help increase court efficiency, but developing them is costly, and across EU member states merely 15 have such a system for both lawyers and judges. Ireland is among the 12 member states that have these tools for neither.⁷² Yet, given its bold ICT strategy, Ireland may be well positioned to start exploring the development of an interconnected electronic case management system for both judges and lawyers.

Although the High Court has existing management software, it is reportedly mainly for the court staff's use in assisting judges and is used less by judges for the management of individual cases. The software includes some basic functionalities—such as the ability to generate a hearing schedule and track the status of a case—but its features are limited. Similarly, while lawyers have access to court forms online through the Courts

Service's website and can track the status of individual cases, they also do not have an integrated system to manage their cases. As a result, Ireland falls short of the best international practices because it does not have an integrated, electronic case management system.

The gold standard is an integrated system that grants judges access to laws and judgments across the court system, generates hearing schedules, enables tracking of individual cases and their history, affords access to case details and documents (e.g., evidence, motions and briefs), assists with judgment writing, facilitates the semi-automatic generation of court orders and sends notifications to the litigants. Additionally, the ideal system also includes lawyers or is linked to the platform they use. Such a system would allow lawyers to view and manage case documents, file briefs and documents with the court, and access court orders, among other features.

While few current systems include all these features, the best platforms have most of them. Austria's integrated system is one of these, and most of its functions are available to both judges and lawyers. Most processes are at least semi-automated, including the generation of court orders. Parties' submissions and applications are also handled electronically. Moreover, Austria offers a model example of how to develop such a system. The Austrian Ministry of Justice took a gradual approach and developed its case management system in collaboration with the entire cast of stakeholders—including judicial officers and external users—to ensure their needs would be met through the system.⁷³ Austria is also among the three EU member states with the fastest trials. In Austria, they last, on average, slightly more than nine months.

Publication of judgment in commercial cases at all levels

Last, to help judges specialize and apply laws more consistently, Ireland should

consider publishing judgments and court orders in commercial cases at all levels of the court system. Although the Courts Service publishes many judgments on its website, it should expand publication to include all Circuit and District Court judgments. This will place Ireland in the tier of nine EU member states that already publish judgments for commercial cases at all levels.⁷⁴

NOTES

1. GDP growth data retrieved in September 2019 from World Bank data: <https://data.worldbank.org/>.
2. The Central Statistics Office (CSO): <https://www.cso.ie/>.
3. The Central Statistics Office (CSO). Statistical Yearbook of Ireland 2018. Retrieved from <https://www.cso.ie/en/releasesandpublications/ep/p-syi/psyi2018/bus/businessinireland/>.
4. *Ibid.*
5. *Ibid.*
6. See detailed results here: <https://www.doingbusiness.org/en/data/explore/economies/ireland>.
7. See a detailed list of reforms here: <https://www.doingbusiness.org/en/reforms/overview/economy/ireland>
8. Cork, Dublin and Limerick.
9. Five EU member states have no paid-in minimum capital requirement: Belgium, Cyprus, the Netherlands, Portugal and the United Kingdom. Six others have a symbolic requirement amounting to less than 0.1% of income per capita: Bulgaria, the Czech Republic, France, Greece, Italy and Latvia.
10. The information in this report is valid as of May 1, 2019.
11. <https://indberet.virk.dk>.
12. <https://eur-lex.europa.eu/eli/dir/2019/1151/oj>.
13. For more information please visit: <https://www.gov.uk/vat-registration/how-to-register>.
14. Moss, Tim. 2014. "International Good Practices in Business Registers." Presentation at Corporate Registers Forum, Rio de Janeiro, March 18.
15. *Planning and Development Act, 2000*, [http://www.irishstatutebook.ie/eli/2001/si/600/made/en/print](http://www.irishstatutebook.ie/eli/2000/act/30/enacted/en/html;S.I. NO. 600/2001 - Planning and Development Regulations, 2001).
16. These are Austria, France, Hungary, Lithuania, Romania and Slovenia.
17. Ordnance Survey Ireland, OSI, <https://www.osi.ie/>.
18. Building control management system (BCMS) is an electronic building control administration system. For more details on BCMS in Ireland, please see the recommendation "*Enhance features of the building control management system (BCMS)*" in the next section.
19. "Irish Water Business Plan, Transforming Water Services in Ireland to 2021." Irish Water. Available at <https://www.water.ie/docs/Irish-Water-Business-Plan.pdf>.
20. The total constructed area of the *Doing Business* case study warehouse is 1,300.6 square meters, and, therefore, a preplanning meeting would be mandatory.
21. Design certifiers are registered professionals who design the building, certify the building's compliance with the building regulations and demonstrate the compliance of the documentation submitted to the local authority. For more information see https://www.housing.gov.ie/sites/default/files/publications/files/2016-10-21_code_of_practice_for_inspecting_and_certifying_buildings_and_works_final_version.pdf.
22. Assigned certifiers are the registered professionals assigned by building owners to inspect and certify works in accordance with the Building Control Regulation. For more information see https://www.housing.gov.ie/sites/default/files/publications/files/2016-10-21_code_of_practice_for_inspecting_and_certifying_buildings_and_works_final_version.pdf.
23. Gregory S. Burge, "The Effects of Development Impact Fees on Local Fiscal Conditions," in *Municipal Revenues and Land Policies*, edited by Gregory K. Ingram and Yu-Hung Hong (Cambridge, MA: Lincoln Institute of Land Policy, 2010).
24. The Law on Property Tax of July 3, 2014, eliminated the fees for using construction land.
25. Auckland (New Zealand) Council, "Contributions Policy 2019," <https://www.aucklandcouncil.govt.nz/plans-projects-policies-reports-bylaws/our-policies/docsdevelopmentcontributionspolicy/contributions-policy.pdf>.
26. <https://www.localgov.ie/en/bcms>.
27. European Commission, *eGovernment Benchmark 2016: A Turning Point for eGovernment Development in Europe?* (Luxembourg: Publications Office of the European Union, 2016).
28. World Bank, *Doing Business in the European Union 2017: Bulgaria, Hungary and Romania* (Washington, DC: World Bank, 2017).
29. World Bank, *Doing Business 2016: Measuring Regulatory Quality and Efficiency* (Washington, DC: World Bank, 2015).
30. While the ESB is the only distributor for all of Ireland, the Irish energy supply market has been liberalized since 2005.
31. The activities of Safe Electric are monitored and audited by CRU.
32. Available at: <http://www.rmo.ie/road-licensing.html>.
33. The variation in the cost to obtain road-opening licenses are negligible relative to the total cost for getting electricity. In Dublin, the fee for a road-opening license is paid by ESB Networks, whereas in all other cities, it is paid by the client.
34. The index looks at the role of the energy regulator, the systems used to monitor power outages and restore supply, whether financial deterrents exist to limit outages, and whether tariffs and tariff changes are communicated efficiently to customers. For more details, see the data notes.
35. See ESB Networks website: <https://www.esb.ie/esb-networks/powercheck/>.
36. <https://www.lawsociety.ie/globalassets/documents/committees/conveyancing/precedents/2019/2019-requisitions-on-title.pdf>
37. Defined as cases that do not require remapping.
38. *Property Registration Authority, Customer Charter and Customer Action Plan 2018-2020*, page 6, available at https://www.prai.ie/download/Customer_Charter_and_Action_Plan.pdf.
39. A step-by-step guide on how to file a complaint with the PRA can be found here: <https://www.prai.ie/pr-complaints-procedure/>.
40. A step-by-step guide on the complaints procedure in the United Kingdom can be found here: <https://www.gov.uk/government/organisations/land-registry/about/complaints-procedure>. More information on the Independent Complaint Reviewer (ICR) can be found here: <https://www.icrev.org.uk/>.
41. <http://registrar.mof.govmu.org/English/Pages/default.aspx>.
42. https://eform.govmu.org/forms/RG/COMPLAINT/complaint_form.php.
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73. Heike Gramckow, Omniah Ebeid, Erica Bosio and Jorge Luis Silva Mendez, *Good Practices for Courts: Helpful Elements for Good Court Performance and the World Bank's Quality of Judicial Process Indicators* (Washington, DC: World Bank, 2016).
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City Snapshots and Indicator Details

IRELAND

Cork

Starting a business (rank) 3

| | |
|--|-------|
| Score for starting a business (0–100) | 93.90 |
| Procedures (number) | 3 |
| Time (days) | 13 |
| Cost (% of income per capita) | 0.1 |
| Paid-in minimum capital (% of income per capita) | 0.0 |

Dealing with construction permits (rank) 5

| | |
|---|-------|
| Score for dealing with construction permits (0–100) | 74.37 |
| Procedures (number) | 11 |
| Time (days) | 200 |
| Cost (% of warehouse value) | 3.0 |
| Building quality control index (0–15) | 13 |

Getting electricity (rank) 2

| | |
|---|-------|
| Score for getting electricity (0–100) | 84.17 |
| Procedures (number) | 6 |
| Time (days) | 47 |
| Cost (% of income per capita) | 57.9 |
| Reliability of supply and transparency of tariffs index (0–8) | 8 |

Registering property (rank) 4

| | |
|---|-------|
| Score for registering property (0–100) | 69.91 |
| Procedures (number) | 5 |
| Time (days) | 46.5 |
| Cost (% of property value) | 6.5 |
| Quality of land administration index (0–30) | 23.5 |

Enforcing contracts (rank) 1

| | |
|--|-------|
| Score for enforcing contracts (0–100) | 61.59 |
| Time (days) | 515 |
| Cost (% of claim value) | 26.8 |
| Quality of judicial processes index (0–18) | 8.5 |

Dublin

Starting a business (rank) 2

| | |
|--|-------|
| Score for starting a business (0–100) | 94.40 |
| Procedures (number) | 3 |
| Time (days) | 11 |
| Cost (% of income per capita) | 0.1 |
| Paid-in minimum capital (% of income per capita) | 0.0 |

Dealing with construction permits (rank) 4

| | |
|---|-------|
| Score for dealing with construction permits (0–100) | 76.58 |
| Procedures (number) | 10 |
| Time (days) | 164 |
| Cost (% of warehouse value) | 4.1 |
| Building quality control index (0–15) | 13 |

Getting electricity (rank) 1

| | |
|---|-------|
| Score for getting electricity (0–100) | 84.21 |
| Procedures (number) | 5 |
| Time (days) | 85 |
| Cost (% of income per capita) | 57.1 |
| Reliability of supply and transparency of tariffs index (0–8) | 8 |

Registering property (rank) 3

| | |
|---|-------|
| Score for registering property (0–100) | 71.71 |
| Procedures (number) | 5 |
| Time (days) | 31.5 |
| Cost (% of property value) | 6.5 |
| Quality of land administration index (0–30) | 23.5 |

Enforcing contracts (rank) 2

| | |
|--|-------|
| Score for enforcing contracts (0–100) | 57.88 |
| Time (days) | 650 |
| Cost (% of claim value) | 26.9 |
| Quality of judicial processes index (0–18) | 8.5 |

| Galway | |
|---|----------|
| Starting a business (rank) | 1 |
| Score for starting a business (0–100) | 94.91 |
| Procedures (number) | 3 |
| Time (days) | 9 |
| Cost (% of income per capita) | 0.1 |
| Paid-in minimum capital (% of income per capita) | 0.0 |
| Getting electricity (rank) | 5 |
| Score for getting electricity (0–100) | 80.83 |
| Procedures (number) | 6 |
| Time (days) | 49 |
| Cost (% of income per capita) | 58.0 |
| Reliability of supply and transparency of tariffs index (0–8) | 7 |
| Enforcing contracts (rank) | 4 |
| Score for enforcing contracts (0–100) | 56.41 |
| Time (days) | 740 |
| Cost (% of claim value) | 24.2 |
| Quality of judicial processes index (0–18) | 8.5 |
| Dealing with construction permits (rank) | 3 |
| Score for dealing with construction permits (0–100) | 78.59 |
| Procedures (number) | 10 |
| Time (days) | 189 |
| Cost (% of warehouse value) | 1.1 |
| Building quality control index (0–15) | 13 |
| Registering property (rank) | 1 |
| Score for registering property (0–100) | 73.02 |
| Procedures (number) | 5 |
| Time (days) | 34.5 |
| Cost (% of property value) | 6.5 |
| Quality of land administration index (0–30) | 25.5 |
| Limerick | |
| Starting a business (rank) | 3 |
| Score for starting a business (0–100) | 93.90 |
| Procedures (number) | 3 |
| Time (days) | 13 |
| Cost (% of income per capita) | 0.1 |
| Paid-in minimum capital (% of income per capita) | 0.0 |
| Getting electricity (rank) | 3 |
| Score for getting electricity (0–100) | 83.95 |
| Procedures (number) | 6 |
| Time (days) | 49 |
| Cost (% of income per capita) | 58.2 |
| Reliability of supply and transparency of tariffs index (0–8) | 8 |
| Enforcing contracts (rank) | 5 |
| Score for enforcing contracts (0–100) | 55.40 |
| Time (days) | 740 |
| Cost (% of claim value) | 27.0 |
| Quality of judicial processes index (0–18) | 8.5 |
| Dealing with construction permits (rank) | 2 |
| Score for dealing with construction permits (0–100) | 78.69 |
| Procedures (number) | 10 |
| Time (days) | 165 |
| Cost (% of warehouse value) | 2.4 |
| Building quality control index (0–15) | 13 |
| Registering property (rank) | 2 |
| Score for registering property (0–100) | 72.78 |
| Procedures (number) | 5 |
| Time (days) | 36.5 |
| Cost (% of property value) | 6.5 |
| Quality of land administration index (0–30) | 25.5 |

Waterford

| Starting a business (rank) | 3 | Dealing with construction permits (rank) | 1 |
|---|----------|---|----------|
| Score for starting a business (0–100) | 93.90 | Score for dealing with construction permits (0–100) | 80.57 |
| Procedures (number) | 3 | Procedures (number) | 10 |
| Time (days) | 13 | Time (days) | 158 |
| Cost (% of income per capita) | 0.1 | Cost (% of warehouse value) | 1.3 |
| Paid-in minimum capital (% of income per capita) | 0.0 | Building quality control index (0–15) | 13 |
| Getting electricity (rank) | | Registering property (rank) | |
| Score for getting electricity (0–100) | 81.37 | Score for registering property (0–100) | 69.32 |
| Procedures (number) | 6 | Procedures (number) | 5 |
| Time (days) | 44 | Time (days) | 51.5 |
| Cost (% of income per capita) | 57.6 | Cost (% of property value) | 6.5 |
| Reliability of supply and transparency of tariffs index (0–8) | 7 | Quality of land administration index (0–30) | 23.5 |
| Enforcing contracts (rank) | | | |
| Score for enforcing contracts (0–100) | 57.57 | | |
| Time (days) | 670 | | |
| Cost (% of claim value) | 26.3 | | |
| Quality of judicial processes index (0–18) | 8.5 | | |

STARTING A BUSINESS IN IRELAND – PROCEDURES REQUIRED TO START A BUSINESS, BY CITY

| <i>Standard company/legal form: Private Limited Liability Company Paid-in minimum capital requirement: none Data as of: May 1, 2019</i> | Cork | Dublin | Galway | Limerick | Waterford | Comments |
|---|---------------------------|---------------|---------------|-----------------|------------------|--|
| 1. File necessary materials with the Companies Registration Office (CRO) | Time (days) Cost (EUR) | 3.0 50 | 3.0 50 | 3.0 50 | 3.0 50 | 3.0 50 |
| 2. Obtain a company seal | Time (days) Cost (EUR) | 1 20.3 | 1 20.3 | 1 20.3 | 1 20.3 | In addition to getting a company seal, the company must keep the statutory registers for the directors and shareholders. |
| 3. Register for corporation tax, social insurance (PAYE/PRSI), and VAT with the Revenue Commissioners | Time (days) Cost (EUR) | 9 No cost | 7 No cost | 5 No cost | 9 No cost | One application is needed to register for corporation and VAT taxes, as well as for social insurance (PAYE/PRSI). One Tax ID number is valid for all tax registrations. VAT registration can take several weeks, as the Revenue Commissioners carry out more background checks to ensure the validity of the registration. |

Source: Doing Business database.

LIST OF PROCEDURES DEALING WITH CONSTRUCTION PERMITS

IRELAND

Cork

Warehouse value: EUR 2,607,072 (US\$2,968,000)
Data as of: May 1, 2019

Procedure 1. Publish notice of construction in approved newspaper

Agency: Newspaper

Time: 1 day

Cost: EUR 150

Procedure 2*. Obtain an ordnance survey map

Agency: Ordnance Survey Ireland

Time: Less than one day (online procedure)

Cost: EUR 77 [EUR 63.86 (exclusive of VAT) for minimum of 4 hectares and EUR 12.85 (exclusive of VAT) for the copyright license]

Procedure 3. Hold a pre-planning meeting with the Building Control Department

Agency: Building Control Department, Cork City Council

Time: 24 days

Cost: No cost

Procedure 4. Request and obtain planning permission

Agency: Building Control Department, Cork City Council

Time: 105 days

Cost: EUR 73,408 (EUR 3.60 per sq. m. for planning permission + EUR 52,8417 per sq. m. for development contribution)

Procedure 5*. Receive site inspection from Building Control Department

Agency: Building Control Department, Cork City Council

Time: 1 day

Cost: No cost

Procedure 6*. Request and obtain fire safety and disability access certificates

Agency: Building Control Department, Cork City Council

Time: 65 days

Cost: EUR 4,272 [EUR 2.90 per sq. m. (with a minimum of EUR 125 and a maximum of EUR 12,500) for fire safety certificate + EUR 500 for disability access certificate]

Procedure 7. Submit a commencement notice

Agency: Building Control Department, Cork City Council

Time: Less than one day (online procedure)

Cost: EUR 30

Procedure 8. Request water and sewage connection

Agency: Irish Water

Time: 1 day

Cost: EUR 490

Procedure 9. Receive inspection for feasibility of the connections and obtain connection offer

Agency: Irish Water

Time: 21 days

Cost: No cost

Procedure 10. Obtain water and sewage connection

Agency: Irish Water

Time: 26 days

Cost: No cost

Procedure 11. Submit the certificate of compliance upon completion of construction and obtain approval

Agency: Building Control Department, Cork City Council

Time: 21 days

Cost: No cost

Dublin

Warehouse value: EUR 2,607,072 (US\$2,968,000)
Data as of: May 1, 2019

Procedure 1. Publish notice of construction in approved newspaper

Agency: Newspaper

Time: 1 day

Cost: EUR 150

Procedure 2*. Obtain an ordnance survey map

Agency: Ordnance Survey Ireland

Time: Less than one day (online procedure)

Cost: EUR 77 [EUR 63.86 (exclusive of VAT) for minimum of 4 hectares and EUR 12.85 (exclusive of VAT) for the copyright license]

Procedure 3. Hold a pre-planning meeting with the Planning Department

Agency: Planning Department, Dun Laoghaire Rathdown County Council

Time: 21 days

Cost: No cost

Procedure 4. Request and obtain planning permission

Agency: Planning Department, Dun Laoghaire Rathdown County Council

Time: 90 days

Cost: EUR 102,357 (EUR 3.60 per sq. m. for planning permission + EUR 75.10 per sq. m. for development contribution)

Procedure 5*. Request and obtain fire safety and disability access certificates

Agency: Planning Department, Dun Laoghaire Rathdown County Council

Time: 90 days

Cost: EUR 4,272 [EUR 2.90 per sq. m. (with a minimum of EUR 125 and a maximum of EUR 12,500) for fire safety certificate + EUR 500 for disability access certificate]

Procedure 6. Submit a commencement notice

Agency: Planning Department, Dun Laoghaire Rathdown County Council

Time: Less than one day (online procedure)

Cost: EUR 30

Procedure 7. Request water and sewage connection

Agency: Irish Water

Time: 1 day

Cost: EUR 490

Procedure 8. Receive inspection for feasibility of the connections and obtain connection offer

Agency: Irish Water

Time: 7 days

Cost: No cost

Procedure 9. Obtain water and sewage connection

Agency: Irish Water

Time: 21 days

Cost: No cost

Procedure 10. Submit the certificate of compliance upon completion of construction and obtain approval

Agency: Planning Department, Dun Laoghaire Rathdown County Council

Time: 21 days

Cost: No cost

Galway

Warehouse value: EUR 2,607,072 (US\$2,968,000)
Data as of: May 1, 2019

Procedure 1. Publish notice of construction in approved newspaper

Agency: Newspaper
Time: 1 day
Cost: EUR 150

Procedure 2*. Obtain an ordnance survey map

Agency: Ordnance Survey Ireland
Time: Less than one day (online procedure)
Cost: EUR 77 [EUR 63.86 (exclusive of VAT) for minimum of 4 hectares and EUR 12.85 (exclusive of VAT) for the copyright license]

Procedure 3. Hold a pre-planning meeting with the Planning Department

Agency: Planning Department, Galway City Council
Time: 21 days
Cost: No cost

Procedure 4. Request and obtain planning permission

Agency: Planning Department, Galway City Council
Time: 90 days
Cost: EUR 22,891 (EUR 3.60 per sq. m. for planning permission + EUR 14 per sq. m. for development contribution)

Procedure 5*. Request and obtain fire safety and disability access certificates

Agency: Planning Department, Galway City Council
Time: 84 days
Cost: EUR 4,272 [EUR 2.90 per sq. m. (with a minimum of EUR 125 and a maximum of EUR 12,500) for fire safety certificate + EUR 500 for disability access certificate]

Procedure 6. Submit a commencement notice

Agency: Planning Department, Galway City Council
Time: Less than one day (online procedure)
Cost: EUR 30

Procedure 7. Request water and sewage connection

Agency: Irish Water
Time: 1 day
Cost: EUR 490

Procedure 8. Receive inspection for feasibility of the connections and obtain connection offer

Agency: Irish Water
Time: 21 days
Cost: No cost

Procedure 9. Obtain water and sewage connection

Agency: Irish Water
Time: 33 days
Cost: No cost

Procedure 10. Submit the certificate of compliance upon completion of construction and obtain approval

Agency: Planning Department, Galway City Council
Time: 21 days
Cost: No cost

Limerick

Warehouse value: EUR 2,607,072 (US\$2,968,000)
Data as of: May 1, 2019

Procedure 1. Publish notice of construction in approved newspaper

Agency: Newspaper
Time: 1 day
Cost: EUR 150

Procedure 2*. Obtain an ordnance survey map

Agency: Ordnance Survey Ireland
Time: Less than one day (online procedure)
Cost: EUR 77 [EUR 63.86 (exclusive of VAT) for minimum of 4 hectares and EUR 12.85 (exclusive of VAT) for the copyright license]

Procedure 3. Hold a pre-planning meeting with the Planning Department

Agency: Planning Department, Limerick City and County Council
Time: 18 days
Cost: No cost

Procedure 4. Request and obtain planning permission

Agency: Planning Department, Limerick City and County Council
Time: 90 days
Cost: EUR 56,706 (EUR 3.60 per sq. m. for planning permission + EUR 40 per sq. m. for development contribution)

Procedure 5*. Request and obtain fire safety and disability access certificates

Agency: Fire Safety and Building Control Department, Limerick City and County Council

Time: 60 days

Cost: EUR 4,272 [EUR 2.90 per sq. m. (with a minimum of EUR 125 and a maximum of EUR 12,500) for fire safety certificate + EUR 500 for disability access certificate]

Procedure 6. Submit a commencement notice

Agency: Fire Safety and Building Control Department, Limerick City and County Council
Time: Less than one day (online procedure)
Cost: EUR 30

Procedure 7. Request water and sewage connection

Agency: Irish Water
Time: 1 day
Cost: EUR 490

Procedure 8. Receive inspection for feasibility of the connections and obtain connection offer

Agency: Irish Water
Time: 14 days
Cost: No cost

Procedure 9. Obtain water and sewage connection

Agency: Irish Water
Time: 26 days
Cost: No cost

Procedure 10. Submit the certificate of compliance upon completion of construction and obtain approval

Agency: Fire Safety and Building Control Department, Limerick City and County Council
Time: 14 days
Cost: No cost

Waterford

Warehouse value: EUR 2,607,072 (US\$2,968,000)
Data as of: May 1, 2019

Procedure 1. Publish notice of construction in approved newspaper

Agency: Newspaper
Time: 1 day
Cost: EUR 150

Procedure 2*. Obtain an ordnance survey map

Agency: Ordnance Survey Ireland
Time: Less than one day (online procedure)
Cost: EUR 77 [EUR 63.86 (exclusive of VAT) for minimum of 4 hectares and EUR 12.85 (exclusive of VAT) for the copyright license]

Procedure 3. Hold a pre-planning meeting with the Planning Department

Agency: Planning Department, Waterford City and County Council

Time: 14 days

Cost: No cost

Procedure 4. Request and obtain planning permission

Agency: Planning Department, Waterford City and County Council

Time: 90 days

Cost: EUR 28,093 (EUR 3.60 per sq. m. for planning permission + EUR 18 per sq. m. for development contribution)

Procedure 5*. Request and obtain fire safety and disability access certificates

Agency: Fire Safety Unit and Building Control Unit, Emergency Services Department, Waterford City and County Council

Time: 58 days

Cost: EUR 4,272 [EUR 2.90 per sq. m. (with a minimum of EUR 125 and a maximum of EUR 12,500) for fire safety certificate + EUR 500 for disability access certificate]

Procedure 6. Submit a commencement notice

Agency: Building Control Unit, Emergency Services Department, Waterford City and County Council

Time: Less than one day (online procedure)

Cost: EUR 30

Procedure 7. Request water and sewage connection

Agency: Irish Water

Time: 1 day

Cost: EUR 490

Procedure 8. Receive inspection for feasibility of the connections and obtain connection offer

Agency: Irish Water

Time: 7 days

Cost: No cost

Procedure 9. Obtain water and sewage connection

Agency: Irish Water

Time: 30 days

Cost: No cost

Procedure 10. Submit the certificate of compliance upon completion of construction and obtain approval

Agency: Planning Department, Waterford City and County Council

Time: 14 days

Cost: No cost

| DEALING WITH CONSTRUCTION PERMITS IN IRELAND – BUILDING QUALITY CONTROL INDEX | | All cities | |
|---|---|------------|--|
| | Answer | Score | |
| Building quality control index (0–15) | | 13 | |
| Quality of building regulations index (0–2) | | 2 | |
| How accessible are building laws and regulations in your economy? (0–1) | Available online; Free of charge. | 1 | |
| Which requirements for obtaining a building permit are clearly specified in the building regulations or on any accessible website, brochure or pamphlet? (0–1) | List of required documents; Fees to be paid; Required preapprovals. | 1 | |
| Quality control before construction index (0–1) | | 1 | |
| Which third-party entities are required by law to verify that the building plans are in compliance with existing building regulations? (0–1) | Licensed architect; Licensed engineer | 1 | |
| Quality control during construction index (0–3) | | 3 | |
| What types of inspections (if any) are required by law to be carried out during construction? (0–2) | Inspections by in-house engineer; Inspections by external engineer or firm; Risk-based inspections. | 2 | |
| Do legally mandated inspections occur in practice during construction? (0–1) | Mandatory inspections are always done in practice. | 1 | |
| Quality control after construction index (0–3) | | 3 | |
| Is there a final inspection required by law to verify that the building was built in accordance with the approved plans and regulations? (0–2) | Yes, final inspection is done by government agency; Yes, in-house engineer submits report for final inspection. | 2 | |
| Do legally mandated final inspections occur in practice? (0–1) | Final inspection always occurs in practice. | 1 | |
| Liability and insurance regimes index (0–2) | | 0 | |
| Which parties (if any) are held liable by law for structural flaws or problems in the building once it is in use (Latent Defect Liability or Decennial Liability)? (0–1) | No party is held liable under the law. | 0 | |
| Which parties (if any) are required by law to obtain an insurance policy to cover possible structural flaws or problems in the building once it is in use? (0–1) | No party is required by law to obtain insurance. | 0 | |
| Professional certifications index (0–4) | | 4 | |
| What are the qualification requirements for the professional responsible for verifying that the architectural plans or drawings are in compliance with existing building regulations? (0–2) | Minimum number of years of experience; University degree in architecture or engineering; Being a registered architect or engineer. | 2 | |
| What are the qualification requirements for the professional who supervises the construction on the ground? (0–2) | Minimum number of years of experience; University degree in engineering, construction or construction management; Being a registered architect or engineer. | 2 | |

Source: Doing Business database.

GETTING ELECTRICITY IN IRELAND – PROCEDURES REQUIRED TO OBTAIN A NEW ELECTRICITY CONNECTION, BY CITY

| Name of utility Electricity Supply Board (ESB) Data as of: May 1, 2019 | Cork | Dublin | Galway | Limerick | Waterford | Comments |
|---|-------------|--------|---------------------------|----------|-----------|----------|
| 1. Submit application to Electricity Supply Board (ESB) Networks | Time (days) | 12 | 14 | 11 | 7 | 5 |
| | Cost (EUR) | | | | No cost | |
| 2. Receive external inspection by ESB Networks and await estimate | Time (days) | 5 | 4 | 4 | 7 | 5 |
| | Cost (EUR) | 7,408 | Paid in procedure 4 | 7,408 | 7,408 | 7,408 |
| 3. Obtain road opening license from the City Council | Time (days) | 7 | Not required in this city | 14 | 10 | 9 |
| | Cost (EUR) | 400 | | 450 | 558 | 270 |
| 4. Await completion of external works by the client's electrical contractor or by ESB | Time (days) | 16 | 60 | 14 | 18 | 18 |
| | Cost (EUR) | 22,290 | 29,698 | | 22,290 | |
| 5. Submit customer's completion certificate | Time (days) | 1 | 1 | 1 | 1 | 1 |
| | Cost (EUR) | | | 87 | | |
| 6. Sign supply contract with an electricity supplier and obtain meter installation and final connection from ESB Networks | Time (days) | 7 | 7 | 6 | 7 | 7 |
| | Cost (EUR) | | | No cost | | |

Source: Doing Business database.

*Takes place simultaneously with previous procedure.

The client needs to first obtain an ordnance survey map (scale 1:2500-1:1050) that shows the location of the new premises and a detailed site plan (scale 1:100-1:500). The customer completes the Electricity Supply Board (ESB) Networks application form (NC3) available on utility's website and submits it with the load details and the ordnance survey map to the central office for application management at ESB Networks Service Bureau located in Cork city.

After the application has been received, an inspection takes place. The client then receives a reference number along with a quote and a connection agreement. This agreement includes (i) the meter point reference number (MPRN), a unique reference number that identifies the connection point; and (ii) the maximum import capacity (MIC) of the new premises, which indicates the electricity capacity. The connection and metering fees for a 140 kVA connection are around EUR 7,730 (for Dublin, this cost is include under procedure 4).

The client's contractor applies for a road opening license at the Roads and Transport Directorate.

In Dublin, the external connection works are usually carried out by the utility while in all other cities the works are conducted by the client's contractor. The cost of trenching is estimated at EUR 148.60 per linear meter.

While customers are awaiting their connection agreement, the applicant's registered electrical contractor (REC) must submit a Safe Electric Completion Certificate for the electrical installation. If all information are in compliance with the Electricity Regulation Act 1999, then Safe Electric notifies ESB Networks and electricity supply can be turned on.

If the customer's maximum import capacity is greater than or equal to 30kVA, the client must register with an electricity supplier of their choice. Once the supply contract has been signed, the supplier will pass on the information to ESB Networks, which will then proceed to finalize the connection without further involvement with the customer.

GETTING ELECTRICITY IN IRELAND – RELIABILITY OF SUPPLY AND TRANSPARENCY OF TARIFFS INDEX

| | |
|---|--|
| Reliability of supply and transparency of tariffs index (0–8) | 8 (Dublin, Cork, Limerick) 7 (Galway, Waterford) |
| Total duration and frequency of outages per customer a year (0–3) | 3 (Cork, Dublin, Limerick) 2 (Galway, Waterford) |
| System average interruption duration index (SAIDI) | 0.50 (Limerick) 0.80 (Dublin) 0.95 (Cork) 1.20 (Waterford) 1.30 (Galway) |
| System average interruption frequency index (SAIFI) | 0.44 (Limerick) 0.57 (Dublin) 0.67 (Cork) 0.80 (Galway) 1.20 (Waterford) |
| Mechanisms for monitoring outages (0–1) | 1 (all cities) |
| Does the distribution utility use automated tools to monitor outages? | Yes (all cities) |
| Mechanisms for restoring service (0–1) | 1 (all cities) |
| Does the distribution utility use automated tools to restore service? | Yes (all cities) |
| Regulatory monitoring (0–1) | 1 (all cities) |
| Does a regulator—that is, an entity separate from the utility—monitor the utility's performance on reliability of supply? | Yes (all cities) |
| Financial deterrents aimed at limiting outages (0–1) | 1 (all cities) |
| Does the utility either pay compensation to customers or face fines by the regulator (or both) if outages exceed a certain cap? | Yes (all cities) |
| Communication of tariffs and tariff changes (0–1) | 1 (all cities) |
| Are effective tariffs available online? | Yes (all cities) |
| Are customers notified of a change in tariff ahead of the billing cycle? | Yes (all cities) |

Source: Doing Business database.

REGISTERING PROPERTY IN IRELAND – PROCEDURES REQUIRED TO REGISTER A PROPERTY, BY CITY

Property value: EUR 2,607,072

Data as of: May 1, 2019

| | Cork | Dublin | Galway | Limerick | Waterford | Comments |
|---|---|----------------------------------|--|--|---|---|
| 1. Conveyancing and standard requisitions on title ordered by the Incorporated Law Society of Ireland | Time (days) 25 | 20 | 18 | 15 | 30 | The Incorporated Law Society of Ireland has a comprehensive set of conveyancing documents being standard requisitions on title investigating various matters including the following: services, easements and rights, obligations, outgoings, bankruptcy, taxation, building control and environmental regulations, fire services and health and safety, etc. |
| Cost (EUR) | (EUR 100 for planning search, legal fees paid in Procedure 3) | (legal fees paid in Procedure 3) | (EUR 55 for planning search, legal fees paid in Procedure 3) | (EUR 30 for planning search, legal fees paid in Procedure 3) | (EUR 100 for planning search, legal fees paid in Procedure 3) | In addition, an architect often performs a planning search – a review of planning documentation pertaining to the transacted property – to identify any limitations on the property uses (this is done at the city or county council offices). |
| 2. Obtain official certified copies of the property's folio and title map* | Time (days) Cost (EUR) | | | 3 40 | | Applications for a certified copy of the Folio and Title Plan can be made online on the website Landdirect.ie. Paper copies are delivered to the applicant within 3 days of request. |
| 3. Lawyer drafts contract and contracts are exchanged | Time (days) Cost (EUR) | | | 1 13,035 (between 0.25% and 0.75% of property value) | | The vendor's lawyer would draft the sale-purchase agreement, whilst the purchaser's lawyer would draft the deed which effects the title transfer. |
| 4. Submission of documents to Revenue Commissioners | Time (days) Cost (EUR) | | | Less than one day (procedure conducted online) 156,424 (6% of the value of the property for non-residential properties) | | This procedure involves submission of documents to Revenue Commissioners for payment of stamp duty & impression of "Particular Delivered" stamp. Since January 1, 2010, the stamping of deeds is done online. The stamp duty is submitted electronically to the Revenue Commissioners, which in turn sends a certificate of confirmation of stamping via email to the purchaser's solicitor. |
| 5. Lodgment of application for registration at the Land Registry | Time (days) Cost (EUR) | 20 | 10 | 15 20 | 20 | Once the title deed to the purchaser has been stamped, it can be registered at the Land Registry using the application Form 17. A facility to make an application for registration electronically via the PRA's electronic access system is available while the supporting documents are sent by post (mailing usually takes 2 days). Supporting documentation will include the deed of transfer and payment of the appropriate fees. |

Source: Doing Business database.

*Simultaneous with a previous procedure.

REGISTERING PROPERTY IN IRELAND – QUALITY OF LAND ADMINISTRATION INDEX

| | Cork, Dublin and Waterford | | Galway and Limerick | |
|---|-----------------------------|-------------|-----------------------------|-------------|
| | Answer | Score | Answer | Score |
| Quality of the land administration index (0–30) | | 23.5 | | 25.5 |
| Reliability of infrastructure index (0–8) | | 8 | | 8 |
| In what format are the majority of title or deed records kept in the largest business city—in a paper format or in a computerized format (scanned or fully digital)? (0–2) | Computer/Fully digital | 2 | Computer/Fully digital | 2 |
| Is there an electronic database for checking for encumbrances (liens, mortgages, restrictions and the like)? (0–1) | Yes | 1 | Yes | 1 |
| In what format are the majority of maps of land plots kept in the largest business city—in a paper format or in a computerized format (scanned or fully digital)? (0–2) | Computer/Fully digital | 2 | Computer/Fully digital | 2 |
| Is there an electronic database for recording boundaries, checking plans and providing cadastral information (geographic information system)? (0–1) | Yes | 1 | Yes | 1 |
| Is the information recorded by the immovable property registration agency and the cadastral or mapping agency kept in a single database, in different but linked databases or in separate databases? (0–1) | Single database | 1 | Single database | 1 |
| Do the immovable property registration agency and cadastral or mapping agency use the same identification number for properties? (0–1) | Yes | 1 | Yes | 1 |
| Transparency of information index (0–6) | | 4.5 | | 4.5 |
| Who is able to obtain information on land ownership at the agency in charge of immovable property registration in the city? (0–1) | Freely accessible by anyone | 1 | Freely accessible by anyone | 1 |
| Is the list of documents that are required to complete any type of property transaction made publicly available—and if so, how? (0–0.5) | Yes, online | 0.5 | Yes, online | 0.5 |
| Is the applicable fee schedule for any property transaction at the agency in charge of immovable property registration in the city made publicly available—and if so, how? (0–0.5) | Yes, online | 0.5 | Yes, online | 0.5 |
| Does the agency in charge of immovable property registration commit to delivering a legally binding document that proves property ownership within a specific time frame—and if so, how does it communicate the service standard? (0–0.5) | Yes | 0.5 | Yes | 0.5 |
| Is there a specific and separate mechanism for filing complaints about a problem that occurred at the agency in charge of immovable property registration? (0–1) | No | 0 | No | 0 |
| Are there publicly available official statistics tracking the number of transactions at the immovable property registration agency? (0–0.5) | Yes | 0.5 | Yes | 0.5 |
| Who is able to consult maps of land plots in the largest business city? (0–0.5) | Freely accessible by anyone | 0.5 | Freely accessible by anyone | 0.5 |
| Is the applicable fee schedule for accessing maps of land plots made publicly available—and if so, how? (0–0.5) | Yes, online | 0.5 | Yes, online | 0.5 |
| Does the cadastral or mapping agency commit to delivering an updated map within a specific time frame—and if so, how does it communicate the service standard? (0–0.5) | Yes, online | 0.5 | Yes, online | 0.5 |
| Is there a specific and separate mechanism for filing complaints about a problem that occurred at the cadastral or mapping agency? (0–0.5) | No | 0 | No | 0 |
| Geographic coverage index (0–8) | | 4 | | 6 |
| Are all privately held land plots in the economy formally registered at the immovable property registry? (0–2) | No | 0 | No | 0 |
| Are all privately held land plots in the city formally registered at the immovable property registry? (0–2) | No | 0 | Yes | 2 |
| Are all privately held land plots in the economy mapped? (0–2) | Yes | 2 | Yes | 2 |
| Are all privately held land plots in the city mapped? (0–2) | Yes | 2 | Yes | 2 |
| Land dispute resolution index (0–8) | | 7 | | 7 |
| Does the law require that all property sale transactions be registered at the immovable property registry to make them opposable to third parties? (0–1.5) | Yes | 1.5 | Yes | 1.5 |
| Is the system of immovable property registration subject to a state or private guarantee? (0–0.5) | Yes | 0.5 | Yes | 0.5 |

REGISTERING PROPERTY IN IRELAND – QUALITY OF LAND ADMINISTRATION INDEX (continued)

| | Cork, Dublin and Waterford | | Galway and Limerick | |
|---|----------------------------|----------|-----------------------|----------|
| | Answer | Score | Answer | Score |
| Is there a specific compensation mechanism to cover for losses incurred by parties who engaged in good faith in a property transaction based on erroneous information certified by the immovable property registry? (0–0.5) | Yes | 0.5 | Yes | 0.5 |
| Does the legal system require a control of legality of the documents necessary for a property transaction (e.g., checking the compliance of contracts with requirements of the law)? (0–0.5) | Yes | 0.5 | Yes | 0.5 |
| Does the legal system require verification of the identity of the parties to a property transaction? (0–0.5) | Yes | 0.5 | Yes | 0.5 |
| Is there a national database to verify the accuracy of identity documents? (0–1) | Yes | 1 | Yes | 1 |
| How long does it take on average to obtain a decision from the first-instance court for such a case (without appeal)? (0–3) | Between 1 and 2 years | 2 | Between 1 and 2 years | 2 |
| Are there any statistics on the number of land disputes in the first instance? (0–0.5) | Yes | 0.5 | Yes | 0.5 |
| Equal access to property rights index (-2–0) | | 0 | | 0 |
| Do unmarried men and unmarried women have equal ownership rights to property? | Yes | 0 | Yes | 0 |
| Do married men and married women have equal ownership rights to property? | Yes | 0 | Yes | 0 |

Source: Doing Business database.

ENFORCING CONTRACTS IN IRELAND – TIME, COST AND QUALITY OF JUDICIAL PROCESSES, BY CITY

| City | Time (days) | | | Cost (% of claim) | | | Quality of judicial processes index (0–18) | | | | | | |
|-----------|--------------------|--------------------|-------------------------|-------------------|---------------|-------------|--|------------|--|-----------------------|------------------------|--------------------------------------|--------------------|
| | Filing and service | Trial and judgment | Enforcement of judgment | Total time | Attorney fees | Court costs | Enforcement costs | Total cost | Court structure and proceedings (-1–5) | Case management (0–6) | Court automation (0–4) | Alternative dispute resolution (0–3) | Total score (0–18) |
| Cork | 60 | 365 | 90 | 515 | 18.4 | 2.7 | 5.8 | 26.8 | 4.5 | 1 | 0.5 | 2.5 | 8.5 |
| Dublin | 60 | 500 | 90 | 650 | 18.8 | 2.3 | 5.8 | 26.9 | 4.5 | 1 | 0.5 | 2.5 | 8.5 |
| Galway | 60 | 500 | 180 | 740 | 15.5 | 2.9 | 5.8 | 24.2 | 4.5 | 1 | 0.5 | 2.5 | 8.5 |
| Limerick | 60 | 500 | 180 | 740 | 18.3 | 2.9 | 5.8 | 27.0 | 4.5 | 1 | 0.5 | 2.5 | 8.5 |
| Waterford | 60 | 500 | 110 | 670 | 17.6 | 2.9 | 5.8 | 26.3 | 4.5 | 1 | 0.5 | 2.5 | 8.5 |

Source: Doing Business database.

ENFORCING CONTRACTS IN IRELAND – QUALITY OF JUDICIAL PROCESSES INDEX

| | Answer | Score |
|--|-----------------|------------|
| Quality of judicial processes index (0–18) | | 8.5 |
| Court structure and proceedings (-1–5) | | 4.5 |
| Is there a court or division of a court dedicated solely to hearing commercial cases? (0–1.5) | Yes | 1.5 |
| Small claims court (0–1.5) | | 1.5 |
| a. Is there a small claims court or a fast-track procedure for small claims? | Yes | |
| b. If yes, is self-representation allowed? | Yes | |
| Is pretrial attachment available? (0–1) | Yes | 1 |
| Are new cases assigned randomly to judges? (0–1) | Yes, but manual | 0.5 |
| Does a woman's testimony carry the same evidentiary weight in court as a man's? (-1–0) | Yes | 0 |
| Case management (0–6) | | 1 |
| Time standards (0–1) | | 0 |
| a. Are there laws setting overall time standards for key court events in a civil case? | Yes | |
| b. If yes, are the time standards set for at least three court events? | No | |
| c. Are these time standards respected in more than 50% of cases? | n.a. | |
| Adjournments (0–1) | | 0 |
| a. Does the law regulate the maximum number of adjournments that can be granted? | No | |
| b. Are adjournments limited to unforeseen and exceptional circumstances? | No | |
| c. If rules on adjournments exist, are they respected in more than 50% of cases? | n.a. | |
| Can two of the following four reports be generated about the competent court: (i) time to disposition report; (ii) clearance rate report; (iii) age of pending cases report; and (iv) single case progress report? (0–1) | Yes | 1 |
| Is a pretrial conference among the case management techniques used before the competent court? (0–1) | No | 0 |
| Are there any electronic case management tools in place within the competent court for use by judges? (0–1) | No | 0 |
| Are there any electronic case management tools in place within the competent court for use by lawyers? (0–1) | No | 0 |
| Court automation (0–4) | | 0.5 |
| Can the initial complaint be filed electronically through a dedicated platform within the competent court? (0–1) | No | 0 |
| Is it possible to carry out service of process electronically for claims filed before the competent court? (0–1) | No | 0 |
| Can court fees be paid electronically within the competent court? (0–1) | No | 0 |
| Publication of judgments (0–1) | | 0.5 |
| a. Are judgments rendered in commercial cases at all levels made available to the general public through publication in official gazettes, in newspapers or on the internet or court website? | No | |
| b. Are judgments rendered in commercial cases at the appellate and supreme court level made available to the general public through publication in official gazettes, in newspapers or on the internet or court website? | Yes | |
| Alternative dispute resolution (0–3) | | 2.5 |
| Arbitration (0–1.5) | | 1.5 |
| a. Is domestic commercial arbitration governed by a consolidated law or consolidated chapter or section of the applicable code of civil procedure encompassing substantially all its aspects? | Yes | |
| b. Are there any commercial disputes—aside from those that deal with public order or public policy—that cannot be submitted to arbitration? | No | |
| c. Are valid arbitration clauses or agreements usually enforced by the courts? | Yes | |
| Mediation/Conciliation (0–1.5) | | 1 |
| a. Is voluntary mediation or conciliation available? | Yes | |
| b. Are mediation, conciliation or both governed by a consolidated law or consolidated chapter or section of the applicable code of civil procedure encompassing substantially all their aspects? | Yes | |
| c. Are there financial incentives for parties to attempt mediation or conciliation (i.e., if mediation or conciliation is successful, a refund of court filing fees, income tax credits or the like)? | No | |

Source: Doing Business database.

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