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REAL ESTATE

Reversionary Leases - A Practical Guide

by lk-shields

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When I first began to delve into the intricacies of reversionary leases, I came across a description from Wylie which did not set me at ease, namely that “this is an area of the law which is fraught with difficulties”. No solace was provided when Wylie continued that “[t]he legislation as it now stands is complex in the extreme and in several respects extremely difficult to interpret.”⁽²⁾

Interesting times lay ahead of me ...

In this article I hope to provide a high-level guide for a practitioner who does not regularly practise in this area and who is advising a client who may be entitled to, or who might be confronted with a claim to, a reversionary lease.⁽³⁾

I will consider the following:

1. What is a reversionary lease?
2. The requirements that a claimant must satisfy in order to succeed in a claim to a reversionary lease.
3. Some grounds for objecting to a reversionary lease claim, apart from non-compliance with the requirements.
4. Claiming a reversionary lease.
5. The terms of the reversionary lease that might be ordered by court.
6. Practical tips for the landlord client.

What Is a Reversionary Lease?

A reversionary lease is often described, in very simple terms, as a 99-year lease, for one-eighth of the market rent. This description is not strictly accurate, for reasons outlined below, but it does provide a good starting point.

It seems that the reason why the reversionary lease came into existence in the first place was because it was considered to be unfair that a tenant, who has erected buildings on a property, should be required to surrender the property without any compensation from the landlord when the tenant's lease expires.⁽⁴⁾

Requirements that an Applicant Must Satisfy in Order to Succeed in a Claim to a Reversionary Lease

The main body of legislative provisions applicable to reversionary leases can be found at Pt 3 of the Landlord and Tenant (Amendment) Act 1980 (the Act). This legislation is supplemented by other provisions, some of which are referenced below.

The Act provides that a person who holds or has held land under a lease shall, subject to certain restrictions, be entitled to a reversionary lease of that land if the conditions specified in s.9 of the Landlord and Tenant (Ground Rents) (No. 2) Act 1978 (the 1978 Act) are complied with.

The reference to “has held” in the legislation allows for a reversionary lease where the criteria referred to below are satisfied but where the lessee's lease has expired.

The Section 9 Conditions

A lessee must comply with each of the conditions set out in s.9 of the 1978 Act.

- **Condition 1**— that there are permanent buildings on the land and that the portion of the land not covered by those buildings is subsidiary and ancillary to them.

Whether or not the portion of the land that is not covered by the buildings is subsidiary and ancillary is a question of fact. Some relief from this requirement can be found at s.14 of the 1978 Act. Section 14 caters for the situation where a “partly built” lease might be deemed to comprise two separate leases: the “built on” lease and the “vacant lease”. The land the subject of the “vacant lease” would revert to the lessor at the end of the term of the lease, while the land the subject of the “built on” lease could become the subject of a reversionary lease.

In *A. O’Gorman & Co Ltd v JES Holdings Ltd*,⁽⁵⁾ Peart J. held that all of the permanent buildings on the land must have been erected by the tenant or a predecessor, to qualify under this condition. In a subsequent case, *Shirley v O’Gorman & Co Ltd*,⁽⁶⁾ the Supreme Court appeared to share this view.

With regard to the permanency of the buildings, it seems that the court will take into account, amongst other things, the purpose and nature of the lease. Permanent is not to be equated with meaning that the buildings should be everlasting.⁽⁷⁾

Wylie⁽⁸⁾ cites the following examples, amongst others, when examining case law where the court has considered the question of what constitutes a building:

— In *Mason v Leavy*,⁽⁹⁾ a concrete well for a petrol tank was deemed to be a building even though it was roofless and below ground.

— In *Terry v Stokes*,⁽¹⁰⁾ two sheds that were “ramshackle” in nature were held to be buildings.

— In *Trustees of the Royal Irish Yacht Club v Dun Laoghaire Harbour Co*,⁽¹¹⁾ a slipway was apparently deemed to be a permanent building.

It seems to me that practitioners should consider with their clients both the nature and purpose of the lease and of the structures on the leasehold property to try to assess if the structures constitute permanent buildings for the purposes of these provisions.

***3** Clients should also be made aware that under the 1978 Act, permanent buildings erected by a lessee in pursuance of a covenant to reinstate buildings comprised in the lease in the event of their destruction, for example by fire, shall be deemed to have been erected by the person who erected the original buildings.

- **Condition 2** — that the permanent buildings are not an improvement. Improvement is defined as meaning any addition to or alteration of the buildings and includes any structure which is ancillary or subsidiary to those buildings, but does not include any alteration or reconstruction of the buildings so that they lose their original identity.

Again, whether or not this condition has been complied with, will turn on the facts in each case.

In the *O’Gorman* case referenced above, Peart J., when considering the question of whether the building at issue in that matter had been altered so much that it had lost its original identity, considered how a solicitor would describe the altered building when preparing the contract for sale. In that case, a large house was, over a period of many years, converted into a supermarket. Peart J. held, inter alia, as follows:

“By no stretch of anybody’s imagination could it be said that this is still the same premises as the rather attractive private residence with garden and outhouses which one can see in the photograph taken in the 1930s. It is, like it or not, now a commercial premises – a change to which the landlord in effect consented to [sic] by the removal of the restriction as to user as a private dwelling in exchange for an increased rent. The character of the building is so completely altered from what it was that one would be forced to conclude that its original identity has been lost ...”.

- **Condition 3** — that the permanent buildings were not erected in contravention of a covenant in the lease.

The 1978 Act does, however, set out that the arbitrator of any dispute regarding an entitlement to a reversionary lease may declare a person to be entitled to a reversionary lease notwithstanding that the buildings were, in whole or in part, erected in contravention of a covenant, if the arbitrator is of opinion that it would be unreasonable to order otherwise. Wylie contends that the lessee has a considerable burden to discharge when seeking to rely on this saver. He states:

“It is not enough to satisfy the Arbitrator or Judge that it would be reasonable to make the order; rather he must be satisfied that it would be unreasonable not to make the order. Even then it is discretionary.”(12)

- **Condition 4** — that one of the alternative conditions set out in s.10 (see below) has been satisfied.

The Section 10 Conditions

There are seven alternative conditions at s.10, one of which must be complied with in addition to all of the s.9 conditions referred to above.

- **Condition 1** — that the permanent buildings were erected by the person who at the time of their erection was entitled to the lessee’s interest under the lease or were erected in pursuance of an agreement for the grant of the lease upon the erection of the permanent buildings.

Effectively, the permanent buildings must have been built by a lessee, or prospective lessee pursuant to an agreement for lease.

- **Condition 2** — that the lease is for a term of not less than 50 years and the yearly amount of the rent or the greatest rent reserved thereunder (whether redeemed at any time or not) is of an amount that is less than the amount of the rateable valuation of the property at the date of an application for a reversionary lease, and that the permanent buildings on the land demised by the lease were not erected by the lessor or any superior lessor or any of their predecessors in title provided that it shall be presumed, until the contrary is proved, that the buildings were not so erected.

To comply with this condition, the lease must be for a term of 50 years or more, with a yearly rent that is less than the rateable valuation at the date of the application for the reversionary lease.

There is a presumption, until the contrary is proved, that the permanent buildings were not erected by the lessor, superior lessor or their predecessors in title. It is contended that the presumption can only be disproved if the landlord positively shows that the buildings were erected by the lessor or superior lessor.(13) Indeed, in O’Gorman, Peart J. stated that *“it would be necessary for the landlord to show conclusively, and certainly as a matter of almost inescapable probability, that the lessor or his predecessors in title erected the building”.*

- **Condition 3** — that the lease was granted by a lessor to the nominee of a person (in this paragraph referred to as the builder) to whom land was demised for the purpose of erecting buildings thereon in pursuance of an agreement between the lessor and the builder that the builder having contracted to *4 sell the buildings would surrender his lease in consideration of the lessor granting new leases to the builder’s nominees.

This condition provides for the scenario whereby a builder takes a lease of land and builds on that land pursuant to an agreement with the lessor and then surrenders the lease to the lessor. The lessor grants a lease in respect of each of the buildings to the builder's nominees.

- **Condition 4** — that the lease was granted by a lessor to the nominee of a person (in this paragraph referred to as the builder) in pursuance of an agreement between the lessor and the builder that the lessor, upon the erection of the buildings by the builder, would grant leases to the builder's nominees.

This condition is similar to the provision referenced at condition 3 immediately above, save for that the builder does not take a lease of the land at all but rather enters an agreement with the owner of the land where that owner agrees to grant the leases to the builder's nominees, once the buildings are erected.

- **Condition 5** — that the lease was granted, either at the time of the expiration or surrender of a previous lease or subsequent to such expiration or surrender,

(a) at a rent less than the rateable valuation of the property at the date of the grant of the lease, or

(b) to the person entitled to the lessee's interest under the previous lease,

provided that the previous lease would have been a lease to which Pt II of the 1978 Act would have applied had the 1978 Act then been in force and provided that it shall be presumed, until the contrary is proved, that the person to whom the lease was granted was so entitled.

Pursuant to this condition, either the rent must be less than the rateable valuation at the date of the second lease, or, the lessee under the first and second leases must be the same. Further, the lease that has expired must comply with the "s.9 conditions" and one of the "s.10 conditions".

- **Condition 6**—that the lease is a reversionary lease granted on or after 31 March 1931, to a person entitled thereto under Pt V of the Landlord and Tenant Act 1931 or the Landlord and Tenant (Reversionary Leases) Act 1958, whether granted on terms settled by the court or negotiated between the parties.

Simply put, pursuant to this provision, someone who has obtained a reversionary lease may obtain another one.

- **Condition 7**—that the lease, being a lease for a term of not less than 50 years, was made:

(a) partly in consideration of the payment of a sum of money (other than rent) by the lessee to the lessor at or immediately before the grant of the lease and, for this purpose, any money paid in redemption of any part of the rent reserved by the lease (whether the money was paid in pursuance of a covenant in the lease or in pursuance of an agreement made between the lessee and the lessor during the currency of the lease) shall be deemed to be part of the consideration, or

(b) partly in consideration of the expenditure (otherwise than on decoration) of a sum of money by the lessee on the premises demised by the lease, or

(c) partly in consideration of both that payment and that expenditure,

where the sum so paid or expended or the total of those sums was not less than 15 times the yearly amount of the rent or the greatest rent reserved by the lease, whichever is the less.

The lease must be for a term of 50 years or more and the lessee must have incurred expenditure on the premises (not in respect of mere decoration) or paid a fine or fines, or a combination of both that equates to at least 15 times the rent per annum.

A lease for a term of not less than 50 years shall be deemed to comply with condition 7 in s.10 if:

(a) the lease was granted partly in consideration of an undertaking by the lessee to carry out specified works on the premises demised by the lease,

(b) the amount to be expended on the works was not specified,

(c) the works were carried out by the lessee, and

(d) it is proved that the reasonable cost of the works, taken either alone or together with any fine or other payment mentioned in that condition, was not less than 15 times the yearly amount of the rent or the greatest rent reserved by the lease, whichever is the less.

Condition 7 is further extended by s.72 of the 1980 Act.

***5 Restrictions On The Right To A Reversionary Lease**

Section 85 of the 1980 Act protects a lessee's right to acquire a reversionary lease by rendering void any term of a contract that provides that the application of any provision of the Act shall be varied, modified or restricted in any way.

There are, however, various restrictions upon the right to a reversionary lease. These include that a party shall not be entitled to a reversionary lease of the land, or any part of the land, where a necessary party to the granting of the reversionary lease satisfies the court that its interest in reversion is a freehold estate, or, is for a term of not less than 15 years, and also that:

1. it intends or has agreed to pull down and rebuild or to reconstruct the whole or a substantial portion of the buildings on the land and has planning permission for the work; or
2. it requires vacant possession for the purposes of carrying out a scheme of development of property which includes the land and has planning permission for the scheme; or
3. for any reason the grant of a reversionary lease would not be consistent with good estate management.

It seems that if an appeal against a grant of permission has been lodged, then that permission cannot be relied upon to disentitle a party. Further, a scheme of development must encompass a site that is larger than the tenement, the question of the application.⁽¹⁴⁾ The case law indicates that to rely upon the good estate management restriction, the "estate" must include property in respect of which the landlord has possession and can be said to be in a position to manage.

In *Flavin v Newport*,⁽¹⁵⁾ the applicants, sub-lessees of a plot of ground in Waterford on which 25 two-storey houses had been erected during the term of the sublease, applied for a reversionary lease.

Waterford Corporation objected to the application on a number of grounds, including good estate management. The Corporation contended that it was its policy to make leases directly to the occupying tenants, thereby keeping control of properties, which facilitates town planning. The court held that the grant of a reversionary lease to the sub-lessees was not in accordance with good estate management and refused the application.

In *Stakelum v Ryan*,⁽¹⁶⁾ the respondent was the owner of a public house and licensed premises in Thurles. In 1972, the respondent leased a portion of the ground floor of this premises to the applicant who carried on a business there until the lease expired in 1979. The applicant applied to the court for a new tenancy. The application was defended on grounds of good estate management.

There was evidence that the respondent had given up the public house business in 1972 due to the pressures of raising a young family and that, having leased a portion of the premises to the applicant, the respondent continued to reside on the premises. There was further evidence that he and two other persons had, since then, attempted to run the public house business in the remaining portion of the premises, but had failed to make a success of it. The only entrance to the public house from the street was by a side entrance. The case was made that the joining of the retained portion with the let portion would provide a frontage to capture the passing trade and would substantially improve the respondent's business.

Judge Sheridan, in the Circuit Court, found inter alia that

"... it appears that I must therefore attempt an Irish definition of good estate management. It clearly cannot include hardship present or past and having regard to section 22 (2) I must look at the situation as it exists at the present time. It seems to me that I must enquire as to what a landlord of adjoining premises, which, together with the premises in question would be rendered viable, would require in the prudent management

of his property as I do not give the word estate any extended meaning apart from the word property. It is true that he willingly gave the portion in question away by the original lease but I am satisfied that his motives in that regard were temporary due to the pressure of a young family and I am also satisfied that three persons made unsuccessful efforts to make a success of the remaining portion. The joining of the let portion and the retained portion will provide at little or no cost a frontage to capture the passing trade rather than a mere premises not readily identifiable as a licenced [sic] premises by persons unfamiliar with the locality. To adopt the words of Scott L.J., I cannot conceive a clearer case of bad estate management than for the landlord to throw away the opportunity to bring that part of the premises within his business occupation. I must apply the law and define good estate management as the prudent management of more than one property of a landlord, normally adjoining or at least contiguous, and I have come to the conclusion that the landlord is entitled to refuse to renew the lease under section 22 (1) (c) of the 1931 Act."

Other grounds upon which an application for a reversionary lease might be refused include:

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- where a planning authority is a necessary party to the granting of the lease and it satisfies the court that the land (or any part of it) is situated in an area in respect of which the development plan indicates objectives for its development or renewal as an obsolete area; or
- where the land is used wholly or partly for business purposes, a local authority which is a necessary party, may refuse to grant a reversionary lease if it will require possession within five years after termination of the existing lease for any purpose for which it would be entitled to acquire the property compulsorily.

Where an objection on the grounds mentioned above is successful, the lessee is entitled to remain in possession on terms the court thinks proper, until the objector or his successor in title becomes entitled to possession of the land.

Further, where it appears to the court that a successful objector to the grant of a reversionary lease has not carried out the intention or purpose upon which the objection was based within a reasonable time, the court may order him to pay punitive damages.

Importantly, a lessee who is refused a lease on the basis of one of the grounds referred to in this section, will be entitled to compensation for disturbance, in lieu of the lease.⁽¹⁷⁾ The measure of compensation is the pecuniary loss, damage or expense which in the court's view will be suffered by the disentitled person as a direct consequence of his not being entitled to the reversionary lease.

Compensation might include loss of goodwill in the tenant's business, the cost of moving, the cost of stationery being changed, advertising new premises, adapting new premises, loss of profits, whether there is available alternative accommodation, and future losses. The compensation is to be paid on whichever is later, namely one month after compensation is fixed or the date on which the disentitled person's lease terminates.

In the 1971 case of *Herlihy v Texaco (Ireland) Ltd*,⁽¹⁸⁾ the question of compensation was considered. The court reduced the compensation payable to the tenant on the basis that the tenant was not active enough in seeking alternative accommodation. The court did, however, award IR£5,600 compensation, comprising: general expenses; compensation for increased rent (where the applicant was to pay IR£250 per annum more in rent in any new business premises, the sum of IR£2,500 was held to be a reasonable figure to allow under this head); compensation for gross loss of profits, petrol sales for two years, car sales for 18 months and sales of tyres, totalling IR£11,950; net of deductions, being the average outgoings the tenant would have paid (including income tax) totalling IR£6,350. Notably, the court determined that a period of two years would be a reasonable period to allow for in calculating the applicant's loss of business profits.

In *Aherne v Southern Metropole Hotel Co Ltd*,⁽¹⁹⁾ the tenant applicant applied to the Circuit Court claiming a new tenancy. The landlord objected on the basis that the creation of a new tenancy would not be consistent with good estate management. The Circuit Court judge refused the application for a new tenancy on the grounds that it would not be consistent with good estate management and on a subsequent date, the issue of compensation for disturbance was decided. The Circuit Court judge made an order assessing compensation for disturbance in the sum of IR£19,755.52.

The landlord appealed that decision and at the hearing of the appeal the landlord stated that it was willing to grant the applicant a new 21-year lease in accordance with the original application of the tenant. The tenant did not want then to avail of a new tenancy and preferred to be paid compensation at the full rate which had been ascertained.

The High Court referred a question of law by way of a case stated to the Supreme Court. The question raised was whether in fixing compensation the court was entitled to bear in mind and treat as a relevant consideration the fact that the landlord was now prepared to grant the applicant a new lease. The Supreme Court found, inter alia, that this should not be taken into account by the High Court. Accordingly, it seems that if a landlord refuses to grant a new lease to the tenant, and compensation is awarded, the landlord is not subsequently entitled to offer the tenant a new lease and expect for that to be taken into account by the court in any subsequent assessment of the compensation.

As is usually the case, it will be necessary for the tenant to evidence his loss. In *Macintosh v Brosnan*,⁽²⁰⁾ the court held, inter alia, that

"[the tenant] produces no books, vouches no profits, does not show whether his business was rising or falling, whether his hotel lodgers or visitors were casual or not, or what were their numbers. There are no real materials supplied for assessing loss of good-will in any shape, and the whole matter is left to speculation. Still I think a small sum may be allowed for loss and removal. This I fix at £10."

Claiming a Reversionary Lease

A person who is entitled to a reversionary lease may apply to his immediate lessor for a reversionary lease:

- not earlier than 15 years before the expiration of his existing lease; and *7
- not later than the expiration of the lease or the expiration of three months from the service on him by his immediate lessor or any superior lessor of notice of the expiration of the lease, whichever is the later.

Where a person fails to apply on time, the court may, on such terms as it thinks proper (and shall unless satisfied that injustice would be caused) extend the time to apply where it is shown that the failure was occasioned by disability, mistake, absence from the State, inability to obtain requisite information or any other reasonable cause.

The Act does not prescribe the form that the notice must take.

Pursuant to s.37 of the 1980 Act, if any dispute, question or difficulty arises in regard to the right of any person to a reversionary lease, his failure to proceed with an application for such lease, the terms on which such lease is to be granted, or otherwise in relation to the grant of such lease, any person concerned may apply to court and the court may make such order as justice shall require and, in particular, may fix the terms on which such lease is to be granted.

Where an application is made for a reversionary lease before the expiration of the lease under which the applicant holds property, the reversionary lease, if granted, shall commence on the expiration of the previous lease or on such other date as may be agreed upon between the parties.

The Terms of the Lease

Wylie opines that the provisions of the reversionary lease are designed to reflect the substantial interest of the lessee in the premises.⁽²¹⁾

Where the terms of a reversionary lease are settled by the court, as opposed to by agreement between the parties, the following shall apply:

The lease shall be for a term of 99 years after the expiration of the lease to which it is reversionary. The rent reserved by the reversionary lease shall be not less than the rent reserved by the prior lease or than the rent reserved by any superior lease whose lessor is required to join in the grant of the reversionary lease.⁽²²⁾

This is the reason why I stated at the beginning of this article that it is too simplistic to say that a reversionary lease is a 99-year lease at one-eighth of the gross rent. If any new covenant is included in the

reversionary lease that has the effect of restricting the lessee's rights, the court is entitled to fix a lower rent.

The rent to be reserved by a reversionary lease where the terms are settled by court shall be one-eighth of the gross rent subject to the provisions referred to in the preceding paragraph. The gross rent is defined in the Act as the rent which in the opinion of the court a willing lessee not already in occupation would give and a willing lessor would take for the land comprised in the reversionary lease on the basis that:

- vacant possession is given;
- the lessee pays the rates and taxes in respect of the land and is liable to insure against fire and to keep the premises in repair; and
- having regard to the other terms of the reversionary lease and to the letting values of land of similar character to and situate in the vicinity of the land comprised in the lease; but
- without having regard to any goodwill which may exist in the land.

The gross rent can be reduced by special allowance which shall be that proportion of the rent which the court considers is attributable to works carried out by the lessee or his predecessors in title which add to the letting value of the land, other than works carried out to repair and maintain the property.

Section 3 of the Landlord and Tenant (Amendment) Act 1984 provides for five-year reviews of rent in a reversionary lease scenario, where the terms of the lease have been settled by the Circuit Court.

Pursuant to s.38 of the 1980 Act, the court could require an applicant for a reversionary lease to spend, within a specified time, a sum of money on repairs or to execute specified repairs to the buildings to be comprised in the lease. The court can even authorise the postponement of the execution of the lease until its requirements in this regard have been complied with. If the applicant were to refuse or fail to comply with these requirements, the court could actually declare that the applicant had forfeited his right to a reversionary lease.

Finally, the reversionary lease is deemed to be a continuation of the tenancy previously existing and is deemed to be a graft upon that tenancy and the lessee's interest under the reversionary lease is subject to any rights or equities arising from the old lease.

Practical Tips for the Landlord Client

Given the manner in which the law in this area appears generally weighted in favour of the tenant, practitioners will be aware of the importance, when acting for a landlord client, of including in every lease or tenancy agreement, a tenant covenant not to erect a building or buildings on the leasehold property. In the absence of this covenant, where a tenant holding under a lease or yearly tenancy erects a building, the tenant may obtain an entitlement to a reversionary lease on determination of his leasehold interest.

***8** Further, landlord clients should be advised to monitor their leasehold properties and to take steps to protect their interests (including seeking urgent injunctive relief) where a tenant attempts to breach a covenant not to build.

Landlords should be extremely careful when confronted with a request for retrospective consent to unauthorised building works. In O'Gorman, Peart J. noted that the landlord had given retrospective consent to certain building works carried out by the tenant. He noted further that subsequent works, carried out after that retrospective consent had been given by the landlord, had not been authorised by the landlord. The judge held, amongst other things, in respect of the unauthorised works, as follows:

"In 1990 [the landlord] consented without any apparent demur on his part to a significant amount of development on the property which had already taken place in breach of the covenant. I do not feel, given these facts, that the landlord has been prejudiced by any sort of creeping, clandestine and callous disregard by the tenant of his obligation to seek prior consent, thereby wandering into the area of mala fides. Indeed, I have little, or in fact no doubt in my mind in this case that had consent been sought after 1990 for the later works in advance, these too would have been consented to. It would seem entirely unreasonable that the failure to obtain the consent to the post 1990 works should debar the tenant from his entitlements, in spite of the fact that there has been a breach of the covenant."

Extreme care should be exercised by landlords to try to avoid having this debate in the first instance!

This journal may be cited as e.g. (2005) 10(1) C.P.L.J. 1 [(year) (Volume number)(Issue number) C.P.L.J. (page number)]

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Footnotes

1. This article is for information purposes only, does not comprise legal advice or assistance, and readers ought to obtain specific legal advice.
 2. J.C.W. Wylie, *Landlord and Tenant Law*, 3rd edn (Dublin: Bloomsbury Professional, 2014), [31.05].
 3. While there is a good degree of overlap in the law that applies to reversionary leases and that which applies to a claim to acquire the freehold, for the purposes of this review, I have focused solely on reversionary leases.
 4. G. Brennan, *Ground Rents – A Practitioner's Guide* (Dublin: Thomson Round Hall, 2005), 3.2.
 5. [2005] IEHC 168.
 6. [2012] IESC 5.
 7. J.C.W. Wylie, *Irish Landlord and Tenant Acts: Annotations, Commentary and Precedents* (Haywards Heath: Bloomsbury Professional, 2015), [2.71].
 8. J.C.W. Wylie, *Irish Landlord and Tenant Acts: Annotations, Commentary and Precedents* (Haywards Heath: Bloomsbury Professional, 2015), [3.6].
 9. [1952] I.R. 40.
 10. Unreported, High Court (Circuit Court appeal), 13 March 1986.
 11. Unreported, Circuit Court, 22 May 2006 (quoted in N.F. Buckley, "Ground Rents Revisited" (2009) 14(1) C.P.L.J. 6).
 12. J.C.W. Wylie, *Irish Landlord and Tenant Acts: Annotations, Commentary and Precedents* (Haywards Heath: Bloomsbury Professional, 2015), [2.71].
 13. W. Walshe SC, "From Riches to Rags: Expropriation by the Ground Rents Acts" (2014) 19(2) C.P.L.J. 40.
 14. J.C.W. Wylie, *Irish Landlord and Tenant Acts: Annotations, Commentary and Precedents* (Haywards Heath: Bloomsbury Professional, 2015), [3.19]; *Stone v National Mutual Life Association of Australasia Ltd*, unreported, High Court (Circuit Court appeal), 29 July 1974; *Hamilton & Hamilton Estates Ltd v Sun Alliance & London Assurance Co Ltd*, unreported, High Court, 5 July 1971.
 15. (1935) 69 I.L.T.R. 83.
 16. (1980) 114 I.L.T.R. 42.
 17. *Landlord and Tenant (Amendment) Act 1980 s.33(6)*.
 18. [1971] I.R. 311.
 19. [1989] I.L.R.M. 693.
 20. (1907) 41 I.L.T.R. 246.
 21. J.C.W. Wylie, *Irish Landlord and Tenant Acts: Annotations, Commentary and Precedents* (Haywards Heath: Bloomsbury Professional, 2015), [31.61].
 22. Section 34(3) of the 1980 Act.
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About the Author