



Cumann na nIar - Oifigeach Coimisiúnta

newsletter

Association of Retired Commissioned Officers

Issue No: 19. Autumn 2010

ARCO Web Site: www.iarco.info

ARCO 16th Annual General Meeting – McKee Barracks

Saturday 9th October 2010

The 2010 Annual General Meeting of the Association (see Notice and Agenda opposite) will be held on Saturday 9th October 2010. Members are encouraged to attend and avail of the opportunity to meet with your Executive Committee and renew old friendships. A lunch with wine (gratis) will be provided after the meeting. You will find a copy of the minutes of the 2009 AGM enclosed.

The ARCO Swords for Best Cadet were presented by the President to 2/Lt Gearoid O' Briain and Lt Diarmuid Barry at the Commissioning Ceremonies held in Baldonnell and in the Gymnasium, DFTC, on October 2009 and January 2010 respectively. Gearoid hails from Rathdrum, Co Wicklow, and Diarmuid, who is 26 yrs and hails from Cork city, is an Engineer Graduate from UCC. We wish Gearoid and Diarmuid every success in their careers in the Defence Forces. Members of the Executive Committee continued to represent ARCO at various State and Defence Forces events during 2009/2010. The President, with members of the EXCOM, met with the new Minister for Defence, Mr Tony Killeen T.D. in Dail Eireann in June. The annual formal meeting was held with RACO. The meetings with the General Staff and the Secretary General, DOD, will be held in the autumn. We continue to actively recruit new members. A Special Strategic Committee has been established to conduct a detailed review of all aspects of the Association and its relevance to members. To assist in this process a targeted survey/questionnaire has been carried out. The outcome of this committee's deliberation will be presented at the AGM. Office facilities have been acquired in the DFTC, rather than in Dublin, and this will become the Official Point of Contact for the Association. The committee continues the practice of holding their monthly meetings at various locations around the country as part of our continuing efforts to enhance and raise our profile. Locations visited since the last AGM were the Curragh, Galway and Limerick.

NOTICE TO MEMBERS

The 16th Annual General Meeting of the Association of Retired Commissioned Officers (ARCO) will be held in the Auditorium, Defence Forces School of Catering, McKee Barracks, Blackhorse Avenue, D7, on Saturday 9th October 2010 at 11.30 hrs.

AGENDA

1. Opening Address by President, ARCO
2. Minutes of 15th AGM –10/10/09
3. President's Report
4. Report of the Hon. Secretary
5. Report of the Hon. Treasurer to include audited A/Cs
6. Report of the Hon. Membership Secretary
7. Appointment of Auditor
8. Elections to Executive Committee
9. ARCO's Future Strategy
10. Any other business

Joe Ahern, Lt Col 15 Hermitage Close,
Hon. Secretary Rathfarnham, Dublin 16
ARCO Tel: 086 806 4251
 Email: joepahern@gmail.com

Attending the AGM? Need lunch?

Coffee will be available in the Officer's Mess from 1030hrs. A light lunch with wine (gratis) will be served after the meeting. Those wishing to partake of lunch are requested to notify the Hon. Secretary on or before 4th October 2010.

• **Don't forget to bring your I.D card to facilitate your entry into Bks** •

Not attending? Apologies from those unable to attend will be read out on the day. These can be conveyed to the Hon. Secretary, contact details above.

Chester Beatty and the "Soldiers"

Col T. Hodson (Retd)

Many of our members are familiar with the painting in the hallway of McKee Officer's Mess. It is a copy of the work by Jean-Louis Ernest Meissonier entitled *Group of Cavalry in the Snow: Moreau and Dessoles before Hohenlinden*, one of the most popular works in the National Gallery of Ireland. The painting is of an incident before the Battle of Hohenlinden in 1800, during the French Revolutionary Wars, when General Moreau, the eventual victor of the battle is seen on reconnaissance with his chief of staff, Dessoles.

The two generals are however shown in the background, while the main attention of the artist is given to his depiction of the two hussar escorts, their mounts and the horses of the officers. The work is a perfect example of Meissonier's method of working, with its absolute attention to precise detail, not only in the uniforms, weapons and the attitudes of the hussars but also to his other abiding love, the horse.

The attitude of the brightly uniformed hussars, in almost total contrast to the proto-camouflage of the officers, is one of resigned and passive loyalty and awareness of their functions in spite of the obvious discomfort of their wintry surroundings. The artist has succeeded brilliantly in depicting not only the men and horses but also the freezing cold nature of their surroundings. One writer, in describing this work wrote, "Moreau and Dessoles before Hohenlinden of 1800 is more about winter and the

orderlies who wait with the horses in the foreground than about Moreau..." She went on to record, "Meissonier's son-in-law who observed it being painted during a cold, snowy period in February and March 1876 simply called it 'hussars in the snow'."

The scene could be dismissed as pure anecdote, but it also contains elements of military operational reality. The oblique reference to essential reconnaissance and planning, and to the more obvious vital contribution of the ordinary soldier raises the work from that of pure genre historique, to one of accurate description of military campaigning, perhaps prompted by Meissonier's seemingly fruitless peregrinations with the French army during the 1870 war.

Meissonier's painting is part of Chester Beatty's bequest to the National Gallery of Ireland. While Beatty was without doubt a lover of painting, his main interests lay in his oriental collection and the paintings were mainly collected by his wife. "The bulk of the pictures belong to Mrs. Beatty's estate but there are some pictures that belong to me." The French military paintings form a small part of the ninety-three paintings, mostly from the Barbizon School, which Beatty bequeathed in 1950 and followed up later in the 1950s by further donations of paintings, drawings, miniatures and sculptures. When eighty-four of the



A group of cavalry in the snow 1878
(National Art Gallery of Ireland)

paintings were exhibited in Dublin at the National Gallery in July 1950, eight of the ten military paintings were on display and in fact, Beatty was photographed with the Taoiseach J.A. Costello at the presentation of the collection on 6 September 1950 in front of Detaille's painting, *Napoleon and Troops*. It is believed that during the Second World War, while serving as minerals expert in Churchill's government and as Vice Chairman of the United Kingdom Commercial Corporation, Beatty gravitated towards the company of the military, and that his home was the venue for meetings of military figures such as John Shearer, a member of the Board, "soldier of two wars and a Director of Military Intelligence". His work for the government included the sourcing of wolfram essential to the manufacture of shells, the production of an anti-tank weapon and dealing with Laurence Grand, the Head of Section D of SOE, with whom "Beatty had long discussions about how sabotage could be stepped up



in Eastern European countries..."

Another little known military connection of Chester Beatty's is his relations with the officers of the Defence Forces Headquarter's Mess in McKee Barracks Dublin. In 1951 the Department of the Taoiseach drew up a scheme for the loan of pictures from the Chester Beatty bequest to public art galleries other than the National Gallery. Two officers of the Defence Forces had been afforded a private viewing of the Chester Beatty

Chief and Chiefs of Staff of the Defence Forces for McKee Barracks Officer's Mess. The Assistant Chief of Staff of the time, Colonel James Flynn, was charged with carrying out this task and met with the Director of the National Gallery Thomas McGreevey. They also discussed the proposed loan scheme of the Beatty paintings. It subsequently transpired that four of the paintings, Napoleon and Troops, by Detaille, Battle Scene - Soldiers in a Barn, by de Neuville, Venice, A Sailing

Ship, by Ziem, and Arab Horseman in Landscape, by Fromentin, were loaned to the Officer's Mess, where they remained until a change of policy in 1985 saw them return to the National Gallery. The Chief of Staff of the Defence Forces, Major General Liam

and as Colonel Flynn subsequently wrote, "Beatty seemed quite at home and talked freely during lunch". At that lunch Beatty made an offer of a collection of over 2,000 arms which he had acquired over the years, an offer which was graciously accepted. The collection is still on display in the museum of the Military College at the Curragh, County Kildare.

Chester Beatty invited Colonel Flynn to his home to discuss this gift and he subsequently informed McGreevey that he had another picture "one lovely little one which he felt the 'soldiers' (meaning us) would like and this he was giving them as a permanent gift for the Mess". This painting transpired to be Berne-Bellecour's Manoeuvres at the Gun-line. The gift to the soldiers was the subject of much subsequent correspondence between the National Gallery and the Officer's Mess McKee Barracks. Colonel Flynn's meetings with Chester Beatty and the letter he wrote seem to have borne fruit in establishing ownership of the painting, recently acknowledged by the National Gallery. The Berne-Bellecour painting has remained in the Officer's Mess of McKee Barracks, which provides an appropriate setting for this example of French military painting.



collection on the 29th of August 1950 and had been informed that the loan scheme was being prepared. Sometime earlier in 1950 a decision had been made to initiate a collection of portraits of Commanders in

Archer later invited Chester Beatty and the Director of the National Gallery to lunch at the mess to view the works which had been appropriately hung by McGreevey. By all accounts the event was a success

Chiefs of Staff Portrait Collection

McKee Officer's Club is in the process of publishing a book on the Chiefs of Staff Portrait collection housed in the Officer's Mess, McKee Barracks.

The book, a high quality art work, will contain colour reproductions of the portraits, with entries on both the Chiefs of Staff and the artists. It will also contain articles on various aspects of the collection. The publication will be a limited edition of 400 copies only.

It is the club's intention to publish the book in 2011, the sixtieth anniversary of the commencement of the collection. The book will be available for purchase and the club hopes to make copies available to members of ARCO, who are not members of McKee Officer's Club, probably through the mess secretary. Further details will be made known early in 2011.



A 16,000 Km Rail Odyssey London to Tokyo

By Col. R. Heaslip (Retd)

In Feb / March 2008 over a period of almost four weeks my son Richard and I completed a 16,000 Km rail odyssey which started in London and finished in Tokyo. Our original project began with a general interest in the Trans Siberian Railway (TSR) but grew to include the Eurostar journey (London – Paris – Brussels) and the Amsterdam – Moscow express. For the TSR adventure the terminus was Vladivostok and to this for our homeward journey we added a ferry to Japan and the joys of the Japanese Railways to Tokyo for connection with an onward flight via London to Dublin. The mid winter timeframe was intentional and was done knowing we would be relying throughout on the creature comfort contents of our backpacks. Our journey began in London from the recently refurbished Victorian masterpiece of St Pancras Station. This first leg ended at Gare de Nord in Paris. Here we took time out for a Six Nations game before our onward journey to Brussels where we enjoyed the exceptional hospitality of Liam and Roisín MacNamee and the Irish military community. Two days later we set out for Cologne to make our connection with the Amsterdam – Moscow express.

In preparing for the European end of our journey London- Paris – Brussels - Cologne journey we arranged our tickets by "day-before" online booking with the respective train operators. However, to ensure we had bunks on this 36 hour service to Moscow we booked the Cologne to Moscow leg for our journey well in advance and similarly so for the TSR tickets. To reduce any possibility of linguistic or logistic problems we had made all these arrangements through a London based company. The pre-departure preparation and administration for the run to Moscow and onward to Vladivostok also included getting the necessary visitor visas for both Russia and Belarus. Because of its importance we completed the visa administration one month prior to departure, this lead time being required due to the lack of Belarus's diplomatic representation in Dublin and visas can only be processed at its London embassy.

On the Cologne to Moscow stage we had a three berth compartment to ourselves and having boarded the train at 2130

hrs, took to our bunks and slept our way through Berlin and other minor cities reaching Warsaw at 1130 hrs the following day. We woke some time before at 0800 hrs to a stark, bleak rural winter landscape interspersed with graffiti bedecked wall and bridges when we passed though occasional urban areas. By mid afternoon we reached the Poland – Belarus frontier and crossed into Belarus at Terespol. Immigration administration was conducted in transit by border control officials who scrutinised and electronically recorded our passport and visa details. A short time later at 1800 hrs our train reached Brest, a major rail hub where we shunted to and fro ending up in a very large covered rail marshalling shed equipped with special gantries and overhead crane facilities. In this location the European gauge carriage bogies were exchanged for the Russian / Eastern Europe gauge in a very efficient and slick operation which for our 18 carriage train was completed in 45 minutes.

On the morning of 15th Feb we approached Moscow and as we tidied our compartment the attendant came around and reconfigured the bunks into seats and disposed of the used linen, etc. At 1100 hrs we arrived at Moscow Central Station and set off through the unfamiliar and puzzling labyrinth of the Moscow Metro system to arrive forty minutes later at our hotel. For me the confusing aspect of the metro system was the Cyrillic signage but like all metro systems once you grasp the essentials of how it works even the Cyrillic signage was not the problem it first appeared. Having checked in we set off again to locate the Moscow offices of the London based Russia First Tours company to collect our TSR tickets. This done and with temperatures falling dramatically we returned to our hotel by which time it had dropped to -15C. Our trips on the Moscow Metro system impressed us especially the stations, each of which was an architectural masterpiece, lavishly ornate marble structures with stylised, patriotic statues.

Our accommodation in Hotel Alfa Moscow, originally part of the 1980 Olympic Village complex, had been booked on the internet. It was comfortable and good value at €70 per person per night on a B&B basis. We stayed there for our two nights in Moscow and enjoyed the city's many tourist sights and museums. At 2000 hrs Sunday night we made a 30 minute metro trip to Yaarslatst station for our scheduled 2125 hrs departure on the TSR. Our assigned compartment was four berth with both us occupying the bottom bunks, the other bunk spaces were taken by two Russian army cadets. We discovered that they were en route to a training area 6 hours away. For their time with us they were an eye opener as to



"TSR FOOD VENDORS" Food Vendors providing sustenance to Travellers on Trans Siberian Train.

including the use of the compartments tiny collapsible table as a repository of any sweets, chocolate or fruit for common use by one's fellow traveling companions. Over the period of our time on the TSR those travelling in our compartment changed about four times, these changes took place quietly and without any fuss at all hours of the day and night. The train routine appeared to continue very smoothly throughout our journey. From our contact with the two carriage attendants "Provodista" assigned to our carriage and our fellow travelers we gathered that the train crew did not change throughout the journey, the entire crew ably manning the train throughout on a shift basis. Over the eight day period, travelling through eight different time zones, covering about 1,000 Km per day, in -20C temperatures, across a Siberian winter landscape, the train moved along seamlessly to an endless rhythm of maintenance, routine refueling, long/ short halts and passenger pick-ups. Individual passengers have to adjust their own personal "biological clock" to this phenomenon and in our case we gave up on our adjusting our watches deciding to let the sun dictate our sleep and waking patterns. The other major adjustment required was in the matter of personal hygiene and learning to maximize the very limited facilities of the toilet compartment for full personal ablutions, a technique which we both managed successfully, effectively "field hygiene" skills adjusted to the limitations of the train's rudimentary fittings of the toilet compartment.

Neither my son nor I had been to Russia before, so our extensive pre-departure preparations included much reading and research about our route and the places of interest along it. However that gave no idea of how vast the Russian – Siberia land mass is and to keep track of where we were at any time, we relied on a large map of Russia which we pinned over our bed space / bunk (our "SITMAP" updated every few hours) and our copy of the "Trans Siberian Handbook" by Byrn Thomas. This commendable book drew attention to the individual KM makers along the route which in effect gave an instant fix on exactly where we were and prepared us for what was up ahead. It also provided us with the critical information on timings and duration of scheduled stops and this allowed us to maximize each "halt" opportunity. Such opportunities permitted quick investigation of the particular station and its environs and also facilitated the purchase of our food requirements from the ubiquitous home-cooked food vendors manning the platform. These were primarily women and they added a very special and useful dimension to travelling the TSR. Initially we were a little apprehensive about this source of food but having dared to try it we came to rely on it for most of our TSR journey. We did use the on board dining facility once or twice but in price, quality and variety it was surpassed by the platform food vendors. Throughout we also augmented the food purchased along the route with our own very varied personal supply of non-perishable items which we had brought with us.

(Cont'd. . .)

Russian hospitality in the manner in which unsolicited they produced and shared beer, noodles, chocolate, etc. At 0330 hrs as we approached Nizhny Novgorod the Orderly Sgt arrived to get the cadets organized and they needed no second call. No sooner had they left than we were joined by another passenger who arrived in darkness, occupied a top bunk and then silence. Our night time new traveler turned out to be an attractive 20 year old young woman, something we did not discover until nearly 1300 hrs when she first surfaced!!.

Our TSR train occupied almost 500 meters of track allowing for two diesels engines, seventeen passenger carriages, two luggage carriages and a dining carriage. The passenger carriages were identical with a corridor running along one side allowing access to the ten individual four-berth compartments, the carriage attendants (Provodista) compartment and a toilet at either end. A "samovar", providing constant boiling water for tea, coffee or packet soups / hot drinks, was located outside the carriage attendant's compartment. The design of the individual compartments allowed for the upper and lower bunks to be reconfigured into a seating arrangement but in practice the occupants usually had different timings / sleep patterns etc and confined themselves to their individual bunks. On joining the train each passenger occupied the assigned bunk space under the scrutiny of the carriage attendant and received a light personal mattress complete with a sealed transparent plastic bag containing a blanket, pillow and full set of laundered bed linen. At first, it seemed to us that this might be insufficient to keep us warm and comfortable. We subsequently discovered that a very comfortable even 22C temperature was maintained in our carriage and obviated any requirement for the sleeping bags we had brought with us. Floor space and "common" space was very limited in each compartment and necessitated continuous personal consideration and self-discipline by each of the occupants.

We quickly adapted to the routine and noted too the common procedures and courtesies that apply to the TSR passengers



In this way we passed through Yekaterinburg with its connection to the Romanov dynasty massacres and also of U2 and Gary Powers of Cold War fame. Further on deep into Siberia we passed through Krasnoyarsk with the nearby nuclear processing plant and its space centre / cosmodrome and then later through Irkutsk. In Cold War days Irkutsk was an important weapons manufacturing centre but now it has become a major hub of Lake Baikal tourism. Lake Baikal is picturesque and almost the size of Ireland and on this section the TSR runs for 200Km parallel to its shoreline which was basking in arctic sunshine as we traversed it into more mountainous terrain where we had our first real experience of major tunnels. As we approached Svobodny we passed through the location reputed to have the greatest recorded temperature range in the world from a winter low of -60C to a summer high of +40C. Throughout aided by the information provided by our TSR book, new areas of interest were constantly unfolding from an otherwise apparently bleak Siberian landscape, ensuring that despite being "train bound" for such a long time, the journey never became boring. One marvelled at the feats of engineering that were part of the TSR infrastructure together with the manpower, mechanical equipment / heavy plant including the snow plough trains committed to ensuring that the TSR service was not disrupted for any reason. This huge effort was maintained right along the line from Moscow to our destination at Vladivostok. The further one travelled and the more difficult the terrain and climate, the more obvious the TSR's strategic importance and value became. There were plenty of indicators too to remind even the occasional traveller of the vast natural resources yet to be properly developed / exploited across this entire region.

Our 9,000 Km TSR journey ended as it began, bang on schedule, at 0800 hrs on Sunday morning as we entered the TSR terminus at Vladivostok. This is a major ice free port and the home base port for the Russian navy's Pacific Fleet. During the Cold War this port city was a closed "no go" area for foreigners but apparently there is now a new-found enthusiasm here for tourism. The market appears limited to the occasional intrepid transit travellers and it seems the port has begun to capitalise on the primarily Japanese travellers taking the TSR route to or from the major European destinations. For a variety of reasons our choice of hotel was limited to an expensive, modern recently constructed US style hotel where we stayed for two overnights. We built in this length of stopover to allow time to complete our onward arrangements for the ferry journey to Kushiki Japan and we needed it. We faced a bureaucratic nightmare at every stage of ticket purchase, immigration and boarding procedures, for the 36 hour ferry crossing to Japan. On the ferry we fell in with two Australian extreme skiing enthusiasts returning to Australia via Japan. During

the crossing they along with my son spent rather too long with some hard drinking Russian second-hand car dealers, regular travellers to Japan maximising the new found opportunities for selling second hand Japanese cars across Russia. My son and the Aussies spent most of the onboard time recovering from their first hand experience of "Russian hospitality".

We arrived in Kushiki at 1000 hrs in the middle of a very heavy snow storm. On arrival Japanese efficiency was immediately apparent in both the berthing arrangements of the ferry itself and then the immigration processing. In stark contrast to the scene in Vladivostok, at Kushiki we were boarded by a full team of port officials who came complete with portable electronic technology to process the disembarking passengers. We were photographed, finger printed and processed very quickly and disembarked by about 1100 hrs. We trudged off through what was now almost a blizzard to the local train station for onward mainline connections to our next overnight base in Nara near Kyoto. Despite the conditions the trains were not delayed and the effort to keep lines open and operating was evident with the snow plough trains keeping lines and points clear. We reached our destination in Nara in mid afternoon and based ourselves here with my son's in-laws. Three days later we set off via Osaka on the Shinkansen "Bullet Train" for our express journey to Tokyo which was similar to the Eurostar experience in the luxury, style and speed of travel, all a stark contrast to the TSR experience. It was a dry, bright, sunny but cold day for our journey to Tokyo. This made it a very pleasant tourist experience travelling at hectic speed through the Japanese countryside, as major landmarks e.g. Mount Fujiyama and cities slide by very quickly. In Tokyo we spent three days, with my son seeking out some friends from his previous time there and myself visiting the military museum, imperial palace and a few other locations of tourist interest. Eventually our great odyssey had to end and reluctantly we departed Tokyo by air for London arriving back in Dublin in the 3th March.

We had completed what we had set out to do and had really enjoyed the experience. Reflecting on our trip, it seems we are bitten by the bug and our trip now appears like an incomplete journey. The whole experience has left us curious about the challenge of completing a personal surface circumnavigation of the Northern hemisphere. But for now we are left with our TSR memories and we can muse about a future prospect of crossing the Pacific to Canada, enjoying the trans Canadian railway experience to Montreal and back to Europe by ship.

For now it remains a dream rather like what the TSR was one time.!!



Ar dheis Dé go raibh a n-Anamacha Deceased Officers

Our condolences to the families and friends of those comrades who passed away since our last Newsletter went to print:

| | |
|----------------------------------|----------------|
| Lt Col James (Jim) Griffin | 27 March 2010 |
| Col Tadg O' Shea | 07 April 2010 |
| Comdt Joseph O' Dwyer | 12 April 2010 |
| Comdt Martin Greaney | 03 June 2010 |
| Lt Col Maurice (Mossie) Shanahan | 06 June 2010 |
| Comdt Sean (Jack) McCarthy | 20 June 2010 |
| Lt Gen Gerry O' Sullivan | 21 June 2010 |
| Lt Gen Dermot Earley | 23 June 2010 |
| Capt J.J. O'Grady | 13 August 2010 |

CONDOLENCES

It was with great regret that we witnessed the sad passing of Lt Gen Dermot Early who was buried with full military honours in Newbridge on Saturday 26th June. Gen Early was a good friend of ARCO and very supportive of our aims. The members of ARCO extend their sincere sympathies to Gen Earley's mother Kitty, his widow Mary and to his children.

Welcome to ARCO's New Members:

Col Michael Moriarty
Lt Col Dermot Igoe
Lt Col Sean Hynes
Comdt Mick Delaney
Lt Cdr Charlie Grant
Comdt Gerard Moore
Comdt Eamonn Smyth
Capt John Martin

EDITOR'S NOTE

The Newsletter is issued in Spring and Autumn. Articles or items of interest are always welcome. If you have something to contribute please send it to the Editor at melucey@hotmail.com or by post to Col M.E Lucey (Retd) 228 Grange Rd., Rathfarnham, D16.

Best Air Corps Cadet



Presentation of ARCO Sword at Air Corps Commissioning . L-R 2/Lt Gearoid O' Briain, Col B. O' Connor, President, Mr W. O' Dea T.D., Minister for Defence.

DEFENCE FORCES Annual Gala Concert

Saturday 16 October, at 8 p.m.

FEATURING

**Bands of the Defence Forces and
Pipes and Drums
& The Celtic Tenors**

in aid of

**Defence Forces Benevolent Fund
& Soldiers Aid Fund**

Tickets: €25

BOOKINGS:

National Concert Hall:

**T. 01 417 0000 / or
F. 01 4751507**

**Website:
www.nch.ie**

McKee Bks

**Booking Office:
T. 01 804 6296**

**(Opening Monday
20th September)**

Hail and Farewell

We offer our congratulations to Lt Gen Sean McCann on his promotion and appointment as Chief of Staff of the Defence Forces. We wish him every success in this important and demanding appointment. We would also like to congratulate Brig Gen Ralph James, GOC AC, on his promotion to Maj Gen and appointment as Deputy Chief of Staff (OPS).



Inheritance

While some people are still reluctant to do so, it is essential nowadays to make a will. By so doing, a person ensures that his/her property or money goes to the person whom the testator (person who has made a will) wishes to benefit subject to some restrictions. It also means that a person's affairs can be sorted out after death with a minimum of hassle and inconvenience.

Making a Will

A will can be made by anyone over eighteen years of age (younger if married). It is not necessary to go to a solicitor. If, however, a person has a substantial amount of property or wants to arrange things in such a way as to minimise tax liability, or if property is held under a complicated title, or it is desired to establish one or more trusts a person would be well advised to go to a solicitor.

There are a number of essential formalities that must be observed:-

- A will must always be in writing. It can be expressed in ordinary language or more formal legal terms can be used but a recorded message will not suffice.
- The testator must sign at the end of the will using any form of signature. If the testator is unable to sign then the will may be signed by another person in the presence and at the direction of the testator.
- The testator's signature must be witnessed by two witnesses who must then by their own signature "attest" the testator's signature. Each witness must sign in the presence of the testator but it is not necessary that they know the contents of the will or even that it is a will at all. Their function is solely to witness the testator's signature. Neither witness should be a beneficiary or the spouse of a beneficiary under the will.

Although it is not essential, it is normal to appoint one or more executors to carry out the wishes of the testator in accordance with the will and the law. The executor can be a beneficiary under the will and is often the spouse of the testator or the principal beneficiary. A second executor can be named as a co-executor or in case the first one is unable to act for any reason. The personal representative of the deceased is the executor where there is a will; in the case of intestacy, the administrator (usually

next of kin or a solicitor) is the personal representative. It is also advisable to date the will and to include a "residuary clause" which would deal with all the property that may be acquired from the time the will is made to the time of death.

There are some restrictions on who may benefit under a will. In general, a spouse cannot be completely disinherited and, if the will attempts to do so, the spouse may claim his/her legal right share. If there are no children, the spouse is entitled to half of the estate; if there are children, the spouse is entitled to one-third of the estate. There is no obligation to leave any assets to children but, if they are excluded, the children of a testator may be able to claim on the basis that the testator did not fulfil his/her obligations towards them. Apart from that, a testator may dispose of the assets in any way he/she likes. Note that a will is revoked on marriage unless it was made in contemplation of the marriage.

Intestacy

Where a person dies without making a will or if the will is invalid for any reason, that person is said to have died intestate. If there is a valid will, but part of it is invalid, that part is dealt with under the rules of intestacy. The rules of intestacy are as follows:-

If the deceased is survived by

- Spouse and no children – spouse gets entire estate
- Spouse and children – spouse gets two-thirds, one third is divided equally between the children (if a child has already died his/her children take a share)
- Parents, no spouse or children – divided equally or entirely to one parent if only one survives
- Children, no spouse – divided equally between children (as above if child is deceased)
- Brothers and sisters only – shared equally, the children of a deceased brother or sister take the share
- Nieces and nephews only – divided equally between those surviving
- Other relatives – divided equally between nearest equal relationships
- No relatives – the State

The Family Home

If the family home is held by both spouses as joint owners, the surviving spouse automatically inherits the deceased spouse's interest regardless of a will. The same applies in the case of an unmarried couple except that the surviving partner

may be liable for inheritance tax. Where both die at the same time so that it is not possible to determine who died first, the property held jointly is divided equally so as to form part of each of their estates. A surviving spouse may require that the family home be given to him/her in satisfaction of the legal right share or the share on intestacy.

Funds in Bank

Where there is money in the bank or proceeds from an insurance policy in the deceased's name, family members usually cannot get access until probate or (in the case of intestacy) administration is taken out. If the amount of money in the bank is small, the bank may release it provided the personal representative or the next of kin sign an indemnity form. In the case of a credit union account, where the deceased completed a valid Nomination Form, the proceeds go to the person nominated up to a maximum of €23,000 and do not form part of the deceased's estate. If the bank account is in joint names, the money will be transferred into the survivor's name on the production of a death certificate. If the amount of money exceeds a certain amount a letter of clearance may be required from the Revenue Commissioners, pending determination of liability for Capital Acquisition Tax. Application to the Capital Taxes Office of the Revenue Commissioners.

Capital Acquisition Tax (CAT)

CAT includes both Gift Tax and Inheritance Tax. In both cases the benefit received is taxed if its value is over a certain limit or threshold, unless it goes to a spouse in which case it is exempt from CAT. The tax applies to all property located in Ireland and also abroad where either the person giving the benefit or the person receiving it are resident, or ordinarily resident, in Ireland for tax purposes.

In general, a beneficiary's tax free threshold for 2009 is as follows:-

- Child or parent (with conditions) €434,000
- Brothers, sisters, grandparents, grandchildren, nieces, nephews €43,400
- Strangers (or any relationship not included above) €21,700

These figures are normally updated annually. The rate of tax for amounts over the threshold is currently 25%.

Probate

There is a personal applicant service in the Probate Office, Phoenix House, Smithfield, Dublin and in District Probate Registries throughout the country.

