Public Decision-Making Newsletter

SUMMER 2023

Dromgool v Minister for Land Information [2022] NZSC 157

Te Rūnanga O Ngāti Awa v Bay of Plenty Regional Council [2022] NZCA 598

Latest Climate Change Litigation

Poutama Kaitiaki Charitable Trust v Heritage New Zealand Pouhere Taonga [2022] NZHC 2713

Enforcement Update

Legislative Update

Summary

This newsletter summarises recent developments in law relating to resource management and local government in Aotearoa New Zealand that may be of interest to local authorities and decision makers.

In this edition, we:

- Review a recent Supreme Court decision which provides guidance on the decision-making power under section 186 of the RMA. which allows network utility operators to seek the exercise of compulsory acquisition powers by the Minister for Land Information on their behalf.
- Review a recent Court of Appeal decision which considered an appeal arising from an application made to expand an existing spring water extraction and bottling operation. This case adds to the expanding caselaw relating to water bottling and effects relating to end use.
- Review two recent decisions of the High Court. The first relates to a judicial review of advice given by the Climate Commission in relation to budgets of New Zealand's emissions of all greenhouse gases. The second case concerned an appeal of an Environment Court decision to consider a group as 'tangata whenua'.
- Provide an analysis of recent decisions concerning enforcement for environmental offending, including the admission of evidence in the context of carrying out forestry works in contravention of the National Environmental Standards for Plantation Forestry, whether the defendant permitted the discharge of contaminants into the air, from the burning of waste which had been dumped by others at his business and an appeal to the High Court against a sentence.
- Provide a legislative update in relation to:
  - The Local Government Official Information and Meetings Amendment Bill which proposes policy changes which include improving natural hazard information provided in land information memoranda.
  - The amendments to the wetland provisions in the National Policy Statement for Freshwater Management 2020 and the Resource Management (National Environmental Standards for Freshwater) Regulations 2020.
  - Proposed changes to infringement fines as a result of a review of the Resource Management (Infringement Offences) Regulations 1999.
  - Consultation document relating to New Zealand's new offshore wind regulatory framework.

Dromgool v Minister for Land Information [2022] NZSC 157

The Supreme Court has recently provided guidance on the decision-making power in section 186 of the Resource Management Act 1991 (**RMA**). That section provides a mechanism for a network utility operator, that is not a central government or local government entity, to engage in a process that provides for the compulsory acquisition of land, if that is required for a public work.

Network utility operators can apply under section 186(1) of the RMA to have the Minister for Land Information exercise compulsory acquisition powers on their behalf. If the Minister agrees, the Public Works Act 1981 (**PWA**) acquisition process is triggered, which has several steps, including the ability for landowners to object to the Environment Court against the proposed taking.

In the context of an objection, the Environment Court is required to enquire into the matters specified in section 24(7) of the PWA. These relevantly include the adequacy of the consideration given to alternatives to the taking and whether the taking is 'fair, sound and reasonably necessary for achieving the objectives' of the requiring authority.

Unhelpfully, no provision in the PWA or the RMA (including section 186), sets out the criteria that the Minister needs to address before granting a section 186 application and beginning the process of acquiring or taking the land. The Supreme Court has now resolved what the relevant criteria are (after considering the statutory scheme and caselaw on the exercise of statutory compulsory acquisition schemes more generally).

The objectors' position was that the Minister was required to be satisfied that the requirements of section 24(7) of the PWA were met when making a decision under section 186(1) of the RMA, which was quite different from the lower courts views as to what was required of the Minister:

- The Environment Court held the Minister's decision was fully discretionary, and that the Minister did not need to decide at the section 186(1) decision stage whether the proposed taking meets the section 24(7) test.

- The High Court held the Minister's decision is not fully discretionary, and before making the section 186(1) decision, the Minister must personally consider certain matters in section 24(7), including the adequacy of the consideration given to alternatives to the taking.
- The Court of Appeal agreed with the High Court that the Minister's decision is not fully discretionary, but it held that it was enough if the Minister was satisfied that the proposed taking was 'capable' of meeting the section 24(7) test.

The majority of the Supreme Court concluded that the section 186(1) decision is not fully discretionary. The Minister must exercise the section 186 power reasonably and with regard to section 24(7) of the PWA and the statutory scheme as a whole. For the section 186(1) decision to be appropriate, the Minister must be satisfied on the information available at the time that the requiring authority has articulated its objectives, has adequately considered alternatives and that any taking would be fair, sound and reasonably necessary. But it is not the function of the Environment Court to review the exercise by the Minister of the section 186 power. Instead, a challenge to the legality of the Minister's section 186(1) decision should be by way of judicial review proceedings in the High Court.

The minority judgment, of Winkelmann CJ, makes for interesting reading. It adopts a different approach to the courts below as well as the majority. In the Chief Justice's view, fairness requires that before the Minister makes the section 186(1) decision they should first have addressed the relevant statutory criteria for compulsory acquisition and satisfied themselves they are met (with the considerations not determined by the section 24(7) test but rather the overall statutory scheme and by the nature of the decision being taken).

The Supreme Court has therefore clarified the role and obligations of the Minister in making a decision under section 186(1) of the RMA. It will be interesting to see how the law develops in this area going forward, and in particular whether objection hearings in the Environment Court will increasingly be accompanied by parallel judicial review proceedings of the Minister's section 186(1) decision in the High Court (or used as an alternative).

Te Rūnanga O Ngāti Awa v Bay of Plenty Regional Council [2022] NZCA 598

In *Te Rūnanga O Ngāti Awa v Bay of Plenty Regional Council*, the Court of Appeal considered an appeal arising from an application to expand an existing spring water extraction and bottling operation near Ōtākiri in the Bay of Plenty. Ultimately, the appeal was dismissed.

The appeal considered (amongst other issues) whether the High Court was wrong in finding that effects on the environment of end use (that is, export and use of plastic bottles) were beyond the scope of consideration and that it was appropriate to consider the application as a variation to an existing consent, rather than as a new consent.

The Court proceeded on the basis that end use is a permissible consideration for assessing a consent application and the end use is to be considered in accordance with the approach contemplated by the Supreme Court in *Buller Coal*, meaning that it is first necessary to define what can appropriately be said to be the relevant effects of granting consent to take water, and whether subjecting those effects to controls under the RMA would have a tangible effect. The Court held that there were difficulties with bringing plastic bottle disposal into the range of relevant consequential effects, including that:

- Disposal is not something that would be authorised by the consent, or for which consent is required,
- The disposal is not the action of the resource consent holder, but rather by the person who purchased the bottle,
- Disposal would normally occur lawfully in accordance with roadside recycling scheme or at an authorised collection point, to go to a waste facility operating in accordance with the RMA,
- Disposal overseas would be too remote to be take into account, and even if it could be taken into

account, would be impossible to qualify or assess its effects.

In addition, the Court commented that an effect would need to arise, such that the plastic bottles produced by the proposed activities that are discarded in the environment would produce a deleterious effect in combination with the discarding of plastic that already occurs in New Zealand and elsewhere arising from other activities. In this case, there was no evidence that there would be a tangible effect arising from this particular application.

In relation to whether the application should have been treated as a new application, rather than a variation to an existing consent, the Court commented that it did not consider Parliament intended a variation to be used to authorise a completely new activity under the guise of changing the conditions to which the original activity was subject. It stated that the 'activity' that continues subject to a changed condition must be the same activity that was taking place, subject to the cancelled condition, and it is not appropriate to treat 'activity' in this context as if it embraces an activity which might be described as the same 'kind' of activity.

Creswell was seeking to change the principal condition, the condition requiring that the site be developed 'generally in accordance with the application and plans submitted'. The Court commented that Creswell used a variation in effect to obtain consent for a new activity by seeking to change the 'application and plans'. The Court found that the activity originally consented to would essentially be replaced, with substantially changed conditions, controlling a new activity. However, despite this the appeal was not allowed, because this finding had no impact on the substantive outcome of the Courts assessment.

Latest Climate Change Litigation

The High Court decision in *Lawyers for Climate Action NZ Inc v Climate Change Commission* [2022] NZHC 3064 was recently delivered on 23 November 2022.

The Lawyers for Climate Action NZ Inc (LCANZ), a special interest group, judicially reviewed advice given by the Climate Change Commission (Commission). LCANZ alleged that:

- due to a logical/mathematical error the Commission's advice understated the level of reductions in greenhouse gas emissions which were necessary for New Zealand's Nationally Determined Contribution (NDC) to be consistent with international commitments to limit global warming to 1.5˚C above pre-industrial levels.
- errors were made in the Commission's advice to the Minister on the budgets for New Zealand's emissions of all greenhouse gases for consecutive periods from 2022 onwards in order to meet the 2050 target enshrined in the domestic Climate Change Response Act 2002.

As a result of the alleged errors LCANZ contended the Commission's advice would see emissions increasing in the next decade.

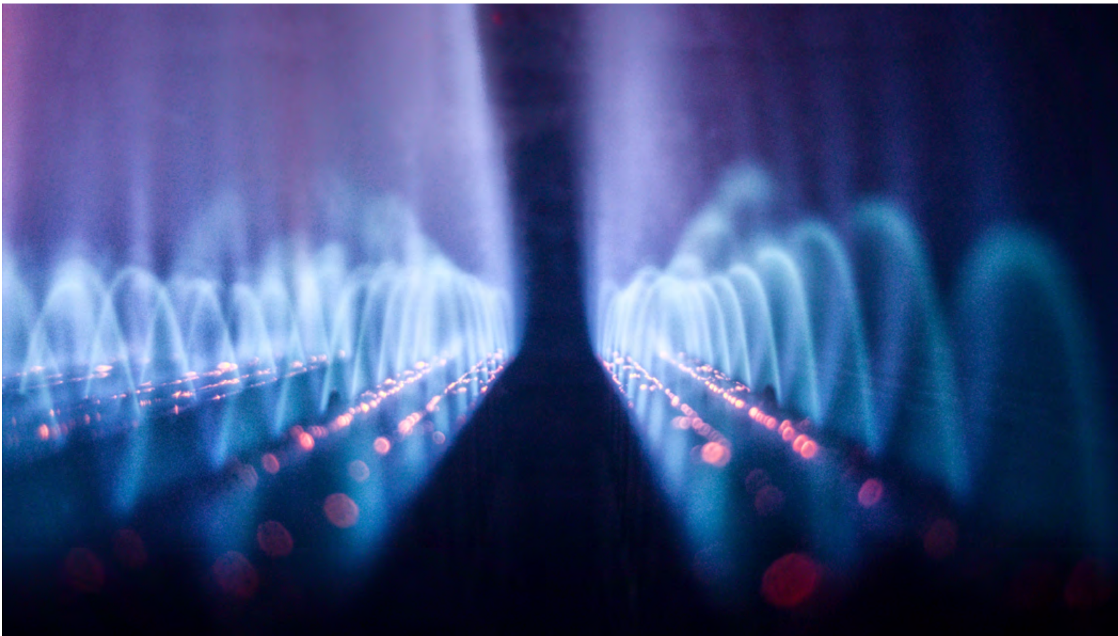
The High Court accepted that the Commission's advice was 'reviewable' (ie, amendable to judicial review) despite the ultimate decision being made by the Minister following that advice. It held that the Commission's advice had public consequences in its own right and that challenges to the Commissions advice can bring with it the benefit of interrogation and lending legitimacy to the Commissions work.[1]

The application for judicial review was ultimately unsuccessful. The High Court concluded the Commission did not make a logical/mathematical error, applied the correct mandatory relevant considerations, and used a permissible accounting methodology. While the Commission's advice meant New Zealand was not on track to reduce net emissions by 2030, this was not required by the CCRA or international commitments, rather the reduction targets had to be achieved by 2050.

The High Court makes a number of statements of fact concerning climate change which demonstrate a clear acceptance by the Court of the fact that climate change is occurring, the correlation between greater warming and significant impacts.[2] In this respect, the decision is the latest in the line of climate change litigation in New Zealand in which the Court has accepted as a matter of fact the facts of climate change and the need for urgent reductions in accordance with both domestic and international commitments.[3] The decision also represents a detailed analysis of the various metrics/methods which might be used to calculate and compare greenhouse gas emissions, in light of the evidence before the Court. Noting that the Court, while concluding that there was no error in the Commissions advice, did recognise that the advice was potentially misleading (particularly to lay readers).

[1] At [315].
[2] [18]-[20].
[3] For example: Thomson v Minister of Climate Change Issues [2017] NZHC 733

Poutama Kaitiaki Charitable Trust v Heritage New Zealand Pouhere Taonga [2022] NZHC 2713



This decision is the latest in a series of ongoing litigation concerning a dispute as to whether Poutama Kaitiaki Charitable Trust (**Poutama**) is 'tangata whenua' as defined in the Heritage New Zealand Pouhere Taonga Act 2014 (**HNZPT Act**).

The proceedings were initiated when Heritage New Zealand Pouhere Taonga (**HNZPT**) granted archaeological authority to First Gas Ltd (**FGL**) to modify or destroy an archaeological site, in relation to removing a redundant section of the Kāpuni gas pipeline. The project site itself did not contain any listed archaeological sites, but there was a listed pit/terrace site nearby, and the application for the Authority had therefore been made on a 'precautionary basis'.

Poutama had appealed HNZPT's decision to the Environment Court. It failed on the basis that Poutama did not have the right to appeal an archaeological authority, because it was not deemed tangata whenua, and therefore not a party 'directly affected' pursuant to section 58 of the HNZPT Act. The question on appeal to the High Court was therefore whether the Environment Court was wrong in its consideration of Poutama's status as tangata whenua as defined - ' … in relation to a particular place or area, the iwi or hapū that holds, or at any time has held, mana whenua in relation to that place or area'.

Poutama claimed that Ngā Hapū o Poutama was a hapū recognised as tangata whenua, but as had been identified in the Environment Court, the High Court struggled to identify any evidence that corroborated Poutama's status as recognised tangata whenua. The High Court recognised this was for two main reasons. Firstly, that Poutama did not whakapapa to the land in question:[4]

> …There was ample ground for the Court's conclusion […] that the Te Ahuru hapū did not have a whakapapa connection with the land concerned. That included the concession by Poutama's witnesses to that effect in the evidence before the Court.

[4] At [34].

And secondly, that the hapū lacked traditional characteristics of hapū under tikanga – namely that many of the members of the hapū were not Māori:[5]

> … One of the most startling differences between Ngā Hapū o Poutama and traditional hapū is the appellant's assertion that Pākehā, or Māori who whakapapa to another iwi in a different part of the country and who have no whakapapa connection to the land in question, can somehow become tangata whenua in respect of this land by joining the hapū. That proposition is contrary to the most fundamental requirements of tikanga.
>
> In the recent case of Ellis v The King, Glazebrook J, who delivered the leading judgment referred to and adopted the conclusion of the two pukenga, Sir Hirini Moko Mead and Sir Pou Temara, who had been engaged to provide advice on tikanga. That advice recorded the critical requirements of tikanga for the establishment of mana. At [131], the decision provides:
>
> > 'Mana tuku ihu: this is mana inherited from ancestors. Under tikanga, everyone is born with mana by virtue of having a whakapapa (genealogy) and being born into a collective whether that be a whānau (family), hapū (sub-tribe) or iwi (tribe) … '

In short, the High Court found that most of the grounds alleged by Poutama were questions of fact rather than law, to which it did not have a right of appeal, but that even on consideration of any points of law, the appeal was 'wholly misconceived' and could not succeed. It also identified that through the attempt to relitigate matters that had been determined previously by the Courts, the appeal should be dismissed as an abuse of process on that basis alone.[6]

This case provides certainty as to the Court's approach to any dispute as to the status of groups claiming to be tangata whenua in relation to claims under the HNZPT Act, but also provides guidance in terms of the application of tikanga in defining tangata whenua with a potentially wide scope.

[5] At [34]-[35].
[6] At [43].

Enforcement Update

***R v John Turkington Limited* [2022] NZDC 18392** deals with the admission of evidence in the context of carrying out forestry works in contravention of the National Environmental Standards for Plantation Forestry.

The defendants claimed that evidence obtained during numerous site visits, including from an execution of a search warrant, and various inspections (including in relation to abatement notices) were improperly obtained. They argued these searches and inspections were unlawful due to invalid delegations and appointments of enforcement officers, and also suggested that inspections undertaken in relation to an abatement notice were unlawful, as a search warrant should have been obtained. The Crown applied for a pre-trial order in relation to the admissibility of evidence taken during those searches and inspections of the relevant sites.

The Court considered the requirements in relation to the delegations and appointment of enforcement officers and found that the Council had the power to appoint enforcement officers (and to delegate this power to its Chief Executive), and that the Council had exercised those lawfully delegated powers. The Court also considered the requirements for obtaining search warrants, and concluded there was no need for the enforcement officer to have a specific authority to apply for a search warrant, and that any enforcement officer can apply for a search warrant.

The Court also considered the ability to use evidence obtained from an inspection, as opposed to the execution of search warrant, noting that the power to enter private property, including either to inspect it and what is happening on it or to search it for evidence that may be relevant to the occurrence of an offence punishable by imprisonment, must be exercised within limits in order to safeguard the citizen's rights and freedoms. The Court noted that much depends on the particular facts of a case. In this case the difficulty arose when the officers were conducting follow-up inspections to ascertain whether the abatement notices had been complied with, and would almost certainly have gained information that could be relevant in any prosecution. On an assessment of the facts, the Court found that the evidence gathered in those inspections was admissible, as the inspections were in scope of section 332 of the RMA. Given this, the evidence was admissible.

[6] At [43].

In ***Northland Regional Council v Semenoff* [2022] NZDC 13774**, Mr. Semenoff was charged with permitting the discharge of contaminants into the air, from the burning of waste which had been dumped by others at his business. Mr. Semenoff did not light the fire, it was started by two employees. He was not aware of the plans to dispose of waste through burning, and he only became aware of the fire after the fire was doused by the fire service. Mr. Semenoff was previously highly engaged in his business but following a stroke, he did not maintain the same level of control over the business.

Mr. Semenoff disputed that he had 'permitted' the discharge. The Court considered the prior caselaw on the meaning of 'permits', finding that what needs to be established is a causal connection between the act, omission, abstinence or acquiesce by Mr. Semenoff and the discharge. It considered a number of matters, including historical burning incidents which were subject to prior enforcement action, knowledge there was rubbish accumulating on the site, that there was no particular plan to remove the rubbish, and company staff had not been made aware of Council's rules in relation to burning of waste. On considering those facts, the Court found that Mr Semenoff failed to take any effective steps to prevent further incidents of burning, and that his failure to take preventative steps to prevent the burning of the waste that had accumulated over a period of around two years was an operative factor in the chain of causation resulting in the discharge. Given this, the Court found that Mr Semenoff had an awareness of facts from which a reasonable person would recognise that escape could occur and he failed to take steps to prevent that. The Court found that Mr Semenoff committed the offences he was charged with.

***Boyd v Taranaki Regional Council* [2022] NZHC 3451** deals with an appeal to the High Court against a sentence imposed by the District Court, in relation to reclamation of an unnamed tributary of the Mangatengehu stream (with associated discharge) and for breaching an abatement notice. He was fined $95,750.00. The essence of the appeal was that the District Court misconstrued the evidence relating to the environmental effects of the offending in that she failed to recognise the dominant cause of any effects was in fact earlier drainage work undertaken by the appellant – work that was not the subject of the prosecution. The Court reviewed the Courts decision, and found that she evaluated the evidence correctly, and did not make any errors in her assessment of the evidence. Given this, the appeal was dismissed.

Legislative Update

Changes proposed for LIM's - Local Government Official Information and Meetings Amendment Bill

On 22 November 2022, the Local Government Official Information and Meetings Amendment Bill (**the Bill**) was introduced and had its first reading before being referred to the Governance and Administration Select Committee. The Bill seeks to provide clarity and certainty for local authorities on provisions of the Local Government Official Information and Meetings Act 1987 (**LGOIMA**) by proposing changes which include improving natural hazard information provided in land information memoranda (**LIM**) and aligning withholding and certification processes with the Official Information Act 1982 (**OIA**).

Section 44A of LGOIMA governs what information about an identified property must be included in a LIM and enables the provision of other information at the Council's discretion. The purpose of the LIM report provision in the LGOIMA is to protect purchasers of property.

The Bill proposes to ensure that LIMs provide clarity and consistent and are more easily understood information to enable purchasers to make more informed decisions when it comes to natural hazard risks through the inclusion of a new section 44B. The proposed section 44B sets out the natural hazard information that must be included in a LIM, such as understandable information relating to natural hazards and impacts of climate change that exacerbate natural hazards. Specifically, the LIM must include, to the extent the following information is known to the territorial authority:

- Information about each hazard or impact that affects the land concerned;
- Information about each potential hazard of impact, to the extent that the authority is satisfied that there is a reasonable possibility that the hazard or impact may affect the land concerned (whether now or in the future);
- information about the cumulative or combined effects of those hazards or impacts on the land concerned; and
- any further information required by the regulations to make the information provided under paragraph (a) more understandable.

The Bill amends the mandatory requirements under section 44A(2)(a) to include reference to the new section 44B. The proposed amendment to section 44A(2)(a) also includes the requirement for LIMs to include information about other special features or characteristics of the land concerned, including information about the likely

presence of hazardous contaminants, that is known to the territorial authority, but is not apparent from a district plan.

A new section 44C has also been proposed which states that regional councils must provide territorial authorities with the aforementioned natural hazard information, as soon as is reasonably practicable in the circumstances. In addition, a new section 44D provides regional councils and territorial authorities with statutory immunity against civil or criminal proceedings, if they have made available the information in good faith. New sections 44B(3), 44C(2) and 55(1A) provide for the making of regulations by the Minister that will clarify how information is to be presented on a LIM. There is a requirement to consult before regulations are made.

Submissions to the Governance and Administration Select Committee were due on 3 February 2023, and the Committees report is expected on 22 May 2023. You can read a copy of the Bill here.

MfE makes amendments to address concerns with wetland provisions

The Minister for the Environment has made amendments to the wetland provisions in the National Policy Statement for Freshwater Management 2020 (NPS-FM) and the Resource Management (National Environmental Standards for Freshwater) Regulations 2020 (NES-F). The amendments are a direct response to concerns raised with the workability of provisions by resource users and to Environment Court findings on the application of the NES-F to the coastal environment.

In summary, the Minister has:

- Amended the NPS-FM and NES-F to:
  - clarify the definition of a natural inland wetland;
  - provide consent pathways for certain activities (quarrying, landfills, cleanfills, urban development and mineral extraction);
  - make restoration and wetland maintenance easier to undertake;
  - improve the clarity of policies, reduce the complexity of drafting and, in some cases correct errors.
- Amended the NES-F so its wetland provisions no longer apply to wetlands in the coastal marine area.

The amendments came into effect on 5 January 2023.

Proposed changes to infringement fees

The Ministry for the Environment (**the Ministry**) has released a consultation paper in light of a review of the Resource Management (Infringement Offences) Regulations 1999 (**the Regulations**). The Ministry has been consulting on the infringement fees that councils can issue for environmental non-compliance.

The consultation paper is specifically related to infringement notices, being an 'instant fine' for environmental non-compliance that is serious enough to need a penalty, but not serious enough to warrant prosecution in court. Infringement notices are governed by section 343D of the RMA. Increased in 2020, the maximum fee that can be imposed for an infringement notice is prescribed in section 360 of the RMA, being $2,000 for natural persons and $4,000 for companies. However, the individual offences for which infringement notices can be issued and the associated fee for each of these offences, is set in the Regulations. The purpose of the consultation regarding infringement fees is to ascertain how the Regulations can be updated to give effect to the change in the maximum fines for prosecutions introduced in 2020. There is a concern that the Regulations currently set fees at a level too low to be effective deterrents, particularly for companies.

The Ministry proposed three options:

1. Option 1 - a proportional increase to fees. This means that the fees for each offence would increase proportionally, so the new fee remains the same proportion of the infringement maximum as the current fee is of the previous maximum.

2. Option 2 - the same proportional increase as option 1, except that the fee for two offences would be increased to be a higher proportion of the maximum fee:

   a. the fee for contravening land-use rules created under an NES or under a regional plan would be increased from the current 30% of the maximum fee, which is $600 for two offences, to 75% of the new maximum, which is $1500 for natural persons or $3000 for companies for two offences,

   b. the fee for contravening an abatement notice would be increased to 100% of the maximum,

which is $2000 for natural persons or $4000 for companies for two offences.

3. Option 3 - to increase each infringement fee up to the maximum amount for every offence. All infringement offences would incur a fee of $2000 for individuals and $4000 for companies.

The Ministry has stated their preferred option is Option 2 and they are not considering linking the fine value to the severity of the non-compliance, nor is it within scope for the Ministry to review stock-exclusion offences and fees.

The proposed changes will affect councils and authorities enforcing environmental compliance, as well as infrastructure providers, farmers and land users, contractors, companies, homeowners and individuals who could breach the rules. Submissions on the consultation paper closed on **6 March 2023**. You can find the consultation paper here.

New Zealand's new offshore wind regulatory framework

The Ministry of Business, Innovation and Employment (**MBIE**) is seeking feedback on proposed approaches to managing feasibility activities for offshore renewable energy development in Aotearoa New Zealand. On 15 December 2022, MBIE released the consultation paper 'Enabling Investment in Offshore Renewable Energy: Discussion Document'. In anticipation of future offshore renewable energy generation to support the transition to net zero emissions by 2050, MBIE are seeking feedback on approaches to identifying suitable areas for developing offshore renewable energy and managing feasibility activities in the short term. The Discussion Document focuses on the initial stages of offshore renewable energy development. MBIE has stated that further public consultation will take place in 2023 on remaining issues relating to construction, operation and decommissioning.

Submissions are due on **14 April 2023**. You can find the Discussion Document, submission form, and other relevant documents here.

Key Contacts

Kerry Anderson
Partner
T: +64 4 474 3255
kerry.anderson@dlapiper.com

Diana Hartley
Partner
T: +64 9 300 3826
diana.hartley@dlapiper.com

Stephen Quinn
Partner
T: +64 27 434 9668
stephen.quinn@dlapiper.com

Emma Manohar
Special Counsel
T: +64 4 918 3016
emma.manohar@dlapiper.com

Anne Buchanan
Special Counsel
T: +64 9 300 3807
anne.buchanan@dlapiper.com

Kate Rogers
Senior Associate
T: +64 4 918 3050
kate.rogers@dlapiper.com

Waldo Randal
Senior Associate
T: +64 9 916 3751
waldo.randal@dlapiper.com

Kierra Parker
Senior Associate
T: +64 9 300 3885
kierra.parker@dlapiper.com

Matthew Dicken
Solicitor
T: +64 4 474 3224
matthew.dicken@dlapiper.com

Frida Cho
Solicitor
T: +64 9 300 3843
frida.cho@dlapiper.com

Mhairi Mackenzie Everitt
Solicitor
T: +64 4 474 3207
mhairi.mackenzie@dlapiper.com

Ella Sedcole
Law Clerk
T: +64 4 474 3229
ella.sedcole@dlapiper.com

DLA Piper is a global law firm operating through various separate and distinct legal entities. Further details of these entities can be found at www.dlapiper.com.
This publication is intended as a general overview and discussion of the subjects dealt with, and does not create a lawyer-client relationship. It is not intended to be, and should not be used as, a substitute for taking legal advice in any specific situation. DLA Piper will accept no responsibility for any actions taken or not taken on the basis of this publication. This may qualify as "Lawyer Advertising" requiring notice in some jurisdictions. Prior results do not guarantee a similar outcome.
Copyright © 2023 DLA Piper. All rights reserved. | MAR23