

*The following is a short exchange of e-mails between John O'Callaghan and FB:*

### **A few pleasant words from John O'Callaghan in Dublin**

I am an 'Appeal Commissioner' in Ireland. You may well know that we carry out functions similar to those of the Special and General Commissioners as well as those of the Customs and Duties Tribunal in the UK.

Your book *Statutory Interpretation* lies open on my desk as I type. I was, until a moment ago, considering the precise meaning of 'is not, at the date of the inheritance beneficially entitled to any other dwelling-house...' as it appears in Section 86 of our Capital Acquisitions Tax Act 2003.

However, before this begins to sound like work I should point out that I am not looking for your advice. I write to say thank you. You have accomplished a Herculean task which has regularly been of direct assistance to me in wrestling with what is sometimes rather poorly drafted legislation. I cannot see how any intelligent person could fail to appreciate what a monumental achievement your work represents.

I notice that, like me, you are married to an Irish woman. Is that how you ensure that your syntactical and other analytical skills remain honed?

Again, thank you.

John O'Callaghan

28 February 2007.

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Dear John,

I was delighted to read your kind message. I showed it to my wife Mary (from Limerick). She said tell him I'm glad he is reading your book when so many English judges are too sleepy to bother with it. (How she knows that I'm not sure.)

She is not very much help with my English syntax, to be truthful. This is because she was taught in Irish at Laurel Hill Convent. Mr de Valera presented her with a silver fáinne (hope I've got that right) for her proficiency. She says 'I didn't get to the gold, for I was too busy with the boys'.

I have a little feature on my website headed "A few pleasant words from . . ." Please may I feature your email in it?

Best wishes,

Francis Bennion

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I hereby renounce any and all copyright that may subsist in my email to you. And thank you for your prompt reply.

Your best wishes are reciprocated.

Do you ever come to Dublin and do you like good wine?

John O'Callaghan

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Many thanks for that.

On the question of travel to Dublin I regret to say that because of increasing immobility (I am 84) I have given up travelling beyond the English west country, where I live. Similar considerations have unfortunately put wine and spirits, also Guinness, beyond the pale (pail?).

Francis