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MATTERS CONCERNING LAWYERS

The Newsletter of the Jamaican Bar Association

Happy Holidays from the Bar Association



JUSTICE HILARY ANN PHILLIPS, CD, QC

"Once upon a time, there was a little girl, a middle child with a penchant for life, who enjoyed summers in the cool hills of Christiana where she recalls playing in the red dirt with her cousins and being bitten by 'ticks'.

Her early life was replete with references for those infamous 'a day at the beach' essays, thanks to her regular family outings. She had a peculiar fondness for all creatures great and small, including iguanas with which she would play."

An excerpt from "*My Way with Justice Hilary Ann Phillips, CD, QC*" written by Khadrea S. Folkes.

ALSO INSIDE THIS ISSUE:

Tax Tips for Young Attorneys: What You Need To Know

Remembering Nancy Anderson: The Celebration of a Life Well Lived

MY WAY

WITH

Justice Hilary Ann Phillips, CD, QC

Born in Kingston, Jamaica to career public servants, Hilary Ann's parents ensured that she lived a charmed life.

At the pinnacle of his career, her father, Sir Rowland Phillips was bestowed with the honour of serving as Jamaica's second post-independence Chief Justice. Her mother, Lady Enid Daphne Phillips (*nee Limonius*) was a social entrepreneur, revered for her contribution to the University of the West Indies as Deputy Registrar as well as to the Jamaica Cancer Society.

Her father imparted principles of justice, whilst underscoring the equally salient values of being fair, balanced, equitable and kind. From her mother, an elegant, classy lady who:

"opens her mouth with wisdom, and faithful instruction on her tongue, who watches over the affairs of her household and does not eat the bread of idleness..."



They named her Hilary Ann (derived from the Latin word '*hilaris*' meaning 'cheerful').

And the world was her oyster.

An alumni of the St. Andrew High School for Girls and the University of the West Indies, Hilary Ann pursued a BSc in Management Studies.

After studying at the College of Law of England and Wales and the Law Society, she later qualified as a solicitor, and articulated at the firm of Lakes, Nunes, Scholefield & Company (later incorporating Judah, Desnoes and Company) for two (2) years. She was admitted to practice on August 8, 1974.

Early in her career, it appeared that her dreams of serving at the public Bar were dashed, when she fell clutch in the headwind of a then male dominated profession and was unable to secure employment within the Attorney General's Chambers. Not to be daunted, Hilary Ann was employed as an Associate at Lakes, Nunes, Scholefield and Co. for five (5) years. Thereafter, she decided to take fate into her own hands by establishing her private practice, a partnership now



known as Grant, Stewart, Phillips & Company. There, she spent thirty (30) years of her professional life and developed her acumen as a civil law practitioner guru.

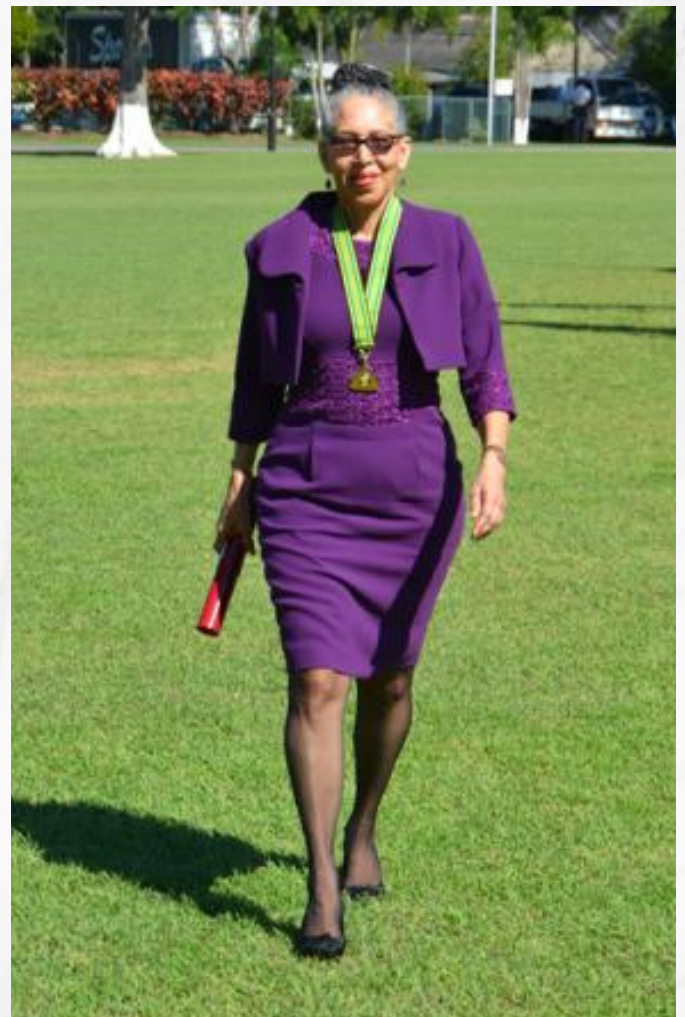
She joined the firm as a partner and head of its litigation department, and enjoyed her practice at the private bar, until she was 'head hunted' to serve in judicial office at the Court of Appeal in 2009.

It is said that 'the reward for good work is more work,' and Justice Phillips' professional life personifies this adage.



Some of her endeavours which form part of her rich legacy as a legal luminary, are as follows:

- First female trained as a solicitor to take 'Silk' (1998)
- First female President of the Jamaican Bar Association (2001-2004)
- 2nd Vice-President, Jamaica Association of Women Judges (2017-2021)
- 2nd female to act as President of the Court-of-Appeal (2019)
- Vice-President, Commonwealth Caribbean Bar Association (2003-2006)
- Chairperson, Legal Aid Council (2004-2008)
- Chairperson, Copyright Tribunal (1999-2009)
- Chairperson, Criteria for Judicial Appointment Committee (2019-2020)
- Chairperson, Judicial Services Commission, Turks and Caicos Islands (currently)
- Director, Disputes Resolution Foundation (1996-2004)
- Director, Kingston Legal Aid Clinic (1998-2009)
- Member, Court Users Committee (2007)
- Member, Rules Committee of the Supreme Court and the Court of Appeal (2000-2021)
- Member, Caribbean Association of Judicial Officers (2015-2021)
- Associate Tutor, Norman Manley Law School (27 years and counting)



It is on account of Justice Phillips' track record of selfless service above self that in 2013, she was bestowed with the national honor of the Order of Distinction, Commander Class.

Yet, her emphasis is to be intentional in being a kind and caring person, who goes the extra mile to help others. Indeed, she has been lauded by her colleagues for not only her adeptness at the practice of law, but also for her collegiality and unsullied reputation of being a first rate human being.

Hilary Ann is multidimensional. In addition to her repertoire of sterling contribution to the Bench and Bar, she has received commendation as a dance creative.

As a child, when her family relocated temporarily to British Guiana, Hilary Ann was afflicted with poliomyelitis, a disabling and potentially life threatening disease which affected her ability to walk, and resulted in her being fitted with orthoses and braces. She started dancing and swimming as hobbies, both of which contributed to her rehabilitation.

Shortly after she enrolled in University, Hilary Ann joined the troupe at the Jamaica School of Dance where, under the tutelage of Barry Moncrieffe, Bert Rose and Patsy Ricketts, she learned the fundamentals of dance, including 'turn outs' and 'lines', which she mastered. She subsequently advanced as a provisional dancer of the National Dance Theatre Company (NDTC).

She had this to say about dance as an art form...

"Dance is a discipline and as with anything you wish to be good at, you have to put in the work. It is hard work, you have to show up with the right attitude and be on point. These skill sets are applicable to just about any endeavour in life. The mindset I developed as a dancer, helped me in my professional life."



Hilary Ann's interest in fashion was cultivated when she modelled the clothing line of fashion designer Ethel Brown.

She strutted down the Pulse catwalk, a fashion and entertainment company which she co-founded with fellow counsel by day and (then) disc jockey by night, Kingsley Cooper.

The occasion was the promotion of a product for Beecham's Cachet where one of the models was absent for curtain call. The versatile, consummate team player that is Hilary Ann, being familiar with the routine, donned the costume, sashayed down the catwalk, and the rest was history.

With herself and her business partner at its helm, Pulse went on to host several icons in its early innings such as Peter Tosh, the Commodores, Jimmy Hendricks, the Manhattans and Chaka Khan. The Pulse brand remains a household name synonymous with quality fashion, entertainment, model management and vast property development and project management.

Justice Hilary Ann Phillips is keen on leaving the gates to success ajar for others to make their own mark, in the notoriously competitive profession that is the practice of law. When asked to impart the guiding principles to which she attributes her success at the Bar and in life. She shared the following pearls of wisdom...

“

"Young counsel need to have an early appreciation for the importance of putting in the work."

Preparation is key as it builds confidence and confidence is a sine qua non of success. Find areas of practice that you enjoy as people tend to do better doing work that they love.

Ours is an onerous responsibility in dealing with the rights of people which ought to be taken seriously. So ensure that at the end of the day, the client feels you have given 110%. Also, recognize that we can be serious about our work and still be courteous to our colleagues, clients, witnesses and the court.

If you must disagree with a colleague, you must not do so disagreeably. It's the clients' fight (she cautions), do the best you can, put the dynamics into its proper perspective as tomorrow will be another day in which you move on to another case."

”

A witness of the Christian faith, Justice Phillips cites the following verse of scripture as a reference point for her moral compass-
"...and what does the Lord require of you but to act justly, to love mercy and to walk humbly with your God" Micah 6:8.

Justice Phillips was nonplussed when asked about her regrets. She has none. In fact, she recounts that she enjoyed every minute of her work life, and even the many weekends she spent preparing for the week ahead was not too heavy a burden, such is her passion for the law. She speaks glowingly of her erudite colleagues both at the bench and bar.

The ideal Sunday evening for her, is spent with her family of whom she speaks affectionately, especially her nieces and nephews. While she doesn't have a favourite dish, Justice Phillips enjoys a good traditional Jamaican meal and sweet treats in moderation.

She also enjoys leisurely reading, her interest spans the following authors; Ruth Bader Ginsburg, Jon Meacham, Martin Luther King



Jnr., Nora Roberts, Trevor Noah, Mike Smellie, Brian Doyle and last but by no means least, Michelle Obama because, *"when they go low, we go high."*

Equally extensive is her appreciation for music of all genres, and she is an avid listener of selections from the likes of; Sarah Vaughan, Etta James, Motown to include Michael Jackson and Diana Ross, Third World, Ed Sheeran, Sam Smith, the Marleys and Koffee.

Her favourite colour is the 'pinkish/purple' hue of amethyst, which incidentally is her birthstone, and she looks forward to the Christmas season which to her, encourages persons to be light-hearted and celebratory.

She looks forward to gift-giving, savouring the smells of the various plants which bloom during the season, enjoying the company of her loved ones and never forgets the reason for the season.

As Justice Phillips plies into her new routine, which while in a much lower gear remains full throttle, **"Matters Concerning Lawyers"** takes this opportunity to join her colleagues on the bench in lauding her for her tenacity and indefatigable spirit. Justice Hilary Ann Philips is hailed as an outstanding servant leader who, despite her accomplishments, has managed to maintain her humanity. She will be etched into the memories of those who knew her, on account of her humility and agreeable disposition.

**"For what is a man, what has he got?
If not himself then he has naught
To say the things he truly feels
And not the words of one who kneels
The record shows I took the blows
And did it my way
Yes, it was my way"**

-Frank Sinatra, My Way



Khadrea Sharree Folkes is a sole practitioner who operates a civil law practice. She currently serves on the Employment Law Committee as well as the Publications and Law Reporting Committee of the Jamaican Bar Association, and continues to contribute invaluable to the cause of nation building by sharing her insight through research and her practice as a contributor to the JAMBAR Journal, presenter at CLPD seminars as well as via the print and electronic media.

She may be contacted via email at khadreasharree@gmail.com and via LinkedIn at www.linkedin.com/in/KhadreaFolkes

Introducing the

Young Counsel Series

Matters Concerning Lawyers' newest offering to young attorneys, aimed at providing younger members at the Bar with tips and tools to navigate the early years of a legal career and vital resources to encourage personal and professional development.



TAX TIPS FOR YOUNG ATTORNEYS



Jubel Hay
Attorney-at-Law

Congratulations to all newly minted attorneys!

As a new attorney, there are now several important considerations in relation to your operation within the legal profession, of which you must be aware. One such obligation, which in my experience is seldom discussed as a subsection of practice management, is your income tax obligations.

Some of you may become employees of public bodies, law firms and other private sector entities and as such, your income tax filings may not be your personal burden to bear. However, for those of you who choose to enter private practice independently as sole practitioners, or who may become associates in established law firms, the information below may be extremely useful in the future.

Firstly, please note that the guidance provided below is for information purposes only and should not be relied on by anyone, without engaging a tax professional to review and advise you regarding your specific circumstances. Also, tax rules and requirements are fluid and as such, the below should be used with proper guidance from your tax professional.

With the foregoing proviso in mind, I have posed and answered 6 questions to assist young attorneys in ensuring that they are compliant with their income tax obligations.

1

**AM I SUBJECT
TO INCOME
TAX?**

As an Attorney-at-law resident in and practicing in Jamaica, you are subject to income tax in Jamaica.

Your worldwide income is taxable. This includes, but is not restricted to, legal fees and other income such as rental income, interest income, dividend income or royalty income. Note that certain types of income may be exempt from income tax based on the Income Tax Act. Ask your tax consultant to review your specific circumstances and advise you further.

2

**WHAT SOURCES
OF INCOME ARE
SUBJECT TO
INCOME TAX?**

The first \$1.5m of statutory income earned is generally taxed at 0% (tax free threshold). Statutory income earned between the next \$1.5M to \$6M is subject to income tax at a rate of 25%; and Income earned above \$6M is subject to income tax at a rate of 30%.

Dividend and interest attract income tax at rates of 15% and 25% (respectively) and these are generally subject to deduction at source.

3

**WHAT ARE
THE TAX
RATES THAT
APPLY?**

These expenses must be “**wholly and exclusively**” incurred in acquiring your business income and they must not be capital in nature. Accordingly, legal expenses such as office rental, transport costs, stationery and supplies, employees’ salaries etc. are deductible expenses if they are **wholly and exclusively incurred in acquiring your taxable business income.**

Personal expenses that are non-business-related are not deductible. Other amounts that may be deducted subject to certain conditions, as specified in the Income Tax Act include: allowable losses, capital allowances and donations.

4

**WHAT KIND OF
EXPENSES CAN I CLAIM
AS DEDUCTIONS
AGAINST MY INCOME?**

5

**ARE THERE ANY
TAX CREDITS
THAT ARE
CLAIMABLE?**

Yes, there are tax credits such as an employment tax credit, withholding tax on specified services; and withholding tax on interest and dividend.

Note that estimated taxes that are paid for the year of assessment being filed may be applied against the income tax liability for that year of assessment.

Sole practitioners are required to file the **Form S04** through the Tax Administration Jamaica (TAJ) E-portal and may either wire payment to a TAJ bank account or pay via credit card through TAJ’s E-portal.

Your income tax return should be filed by **March 15 of the year following the year of assessment (tax year).** So, the income tax return for the year of assessment 2021 is due on March 15, 2022. It is also important to remember that along with your S04 return, you are required to file (by March 15, 2022) a **Declaration of Estimated income and Taxes (Form S04a)** for the year of assessment 2022. The Declaration is generally based on the income reported on your S04, unless you project a major change, in which case your expected income should be reported, with adequate explanations.

6

**WHERE, WHEN
& HOW DO I PAY
MY INCOME TAX?**

Some attorneys may decide to conduct business through the formation of partnerships with colleagues. You should remember that the partnership also has an obligation to file an income tax return; a **Form IT03**.

The partnership is however not required to pay taxes. This obligation to pay income tax is on each individual partner.

Finally, note that the late filing or failure to file an income tax return attracts penalty and interest charges.

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*Remembering
Nancy Anderson:
The Celebration of a Life Well Lived*



December 22, 1946 - November 29, 2021

Nancy Anderson dedicated her life's work to ensuring that the rule of law was applied fairly and temperately to secure equal justice for the meek as well as the mighty. She contributed valiantly to the cause of justice and we would all do well to pursue her example.

Nancy was also an active member of the Bar Association's Publications and Law Reporting Committee and in her honour, **Matters Concerning Lawyers** compiled the following panegyrics publicly expressed by members of our society who held our colleague, Nancy Anderson in the highest regard.

*Her spirit lives on through the words of those whose lives she
touched...*

Remembering Nancy Anderson: The Celebration of a Life Well Lived



Suzell Wray 🇯🇲
@the_anchorlady

Nancy Anderson was a solid example of what it meant to be a sincere humanitarian and advocate.

I'm happy I got the opportunity to meet her, she was a selfless human being.



Clive Mullings
@mullings_clive

Saddened to learn of the passing of **Nancy Anderson**. Nancy was exceptional in using the law to advocate for the rights of the poor in this country. She did so without any desire for personal fame. Nancy was down to earth and forthright. A fearless advocate was tireless.

[#RIPNancy](#)



Floyd Green ✓
@floydgreenja

Nancy Anderson was such an amazing human being and a solid and sincere advocate



Gordon Robinson
@TheTerribleTout

I'm shocked&saddened by **Nancy Anderson**'s passing. She was one of the most beautiful sincere caring committed humans I've met. &OldBC loved her! I've heard the rumour she wasnt born here but u wdnt know by her behaviour. She was a true Jamaican. R.I.P Nancy. You'll b sorely missed



Leanne Levers (she/her)
@LeaLevers

When I took an interest in human rights as a teenager, Nancy took me under her wing, took me to the prisons, gave me research opportunities, and my first real internship. And always kept in touch. I owe so much to **Nancy Anderson**. This country owes so much to her. 💔



Peta-Anne Baker
@PA13Baker

Nancy Anderson chose to live & work in Ja. She gave over ½ century of unstinting service to the dispossessed Her work made it possible for us to pretend to a semblance of civilization. "The test of a civilization is the way it cares for its helpless members" Who will follow her?

Remembering Nancy Anderson: The Celebration of a Life Well Lived



IG: mekiedoll
@Mekiedoll

I'm deeply saddened by the passing of Prominent Attorney-at-Law, Ms. **Nancy Anderson**. She was such a sweet lady who had a passion for helping the less fortunate

I'm forever grateful for her guidance, whilst preparing for my Mock Trials at Law School. Rest In Peace Ms Anderson 🙏



Less
@_lessismaur

wow RIP **Nancy Anderson**, you were truly an excellent educator, lawyer and champion of human rights



Mark J. Golding ✓
@MarkJGolding

Nancy Anderson was a devoted human rights advocate who practised law w/a passion for helping the poor & vulnerable. A naturalized Jamaican, she helped to build important institutions dedicated to the pursuit of human rights. RIP Nancy - you fought to make Jamaica more fair & just



Wendel Abel
@wendelabel

Condolences to the family of **Nancy Anderson**. A great human rights activist who defended the rights of the mentally ill. Tears in my eyes, I say Nancy, I will miss you. #RIPNancy.



Z Vaxxed & Z Vaxxed Not
@Z_black_one

RIP **Nancy Anderson** you were one of the teachers that could always lift my spirits no matter what challenges I was faced with at Law School. I am sorry that more students will not benefit from your pleasantness and kindness.



Sonya Stewart
@sonloray

The Jamaican legal progression has truly had a rough year losing so many luminaries in 2021! RIP **Nancy Anderson!**



Aribella ✨
@ariibella_

The world has lost a truly selfless, helpful and kind-hearted soul. RIP **Nancy Anderson.**

Remembering Nancy Anderson: The Celebration of a Life Well Lived



Jodi-Ann Quarrie (Yoo Need More Jodi) ...
@yooneedmorejodi

It was Nancy Anderson that allowed me to even know that such horrors existed. She took me to Tower Street to meet with 1 such man. It was a defining moment in my life. I've worked with her for years since then. Rest in eternal peace, Ms. Anderson.



Jodi-Ann Quarrie (Yoo Nee... · 03/06/2020

Shocked by the case of #NoelChambers? Let me explain how other people have spent DECADES in Jamaican prisons without ever having been tried or convicted.

...

[Show this thread](#)



YT: News2me ...
@mediagirlpro

Nancy Anderson was the attorney on the 1st case I heard of someone spending decades in Jamaican prison w/o trial and she didn't stop until that woman was released. I admired her selflessness. She'll be missed.

Jamaica Gleaner @JamaicaGleaner · Nov 29

Prominent attorney Nancy Anderson has died. Anderson, a US citizen, had made Jamaica her home. For decades she represented less fortunate people in criminal cases. More details soon.



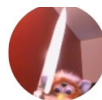
Norman Manley Students Assoc. ...
@NMLS_Students

The NMLSSA extends our deepest condolences to the Family and Friends of Ms. Nancy Anderson.

Time can never fade the memories we have created with Ms. Anderson. She has touched our lives abundantly. We will never forget her invaluable impact.



THE NORMAN MANLEY LAW SCHOOL
STUDENTS' ASSOCIATION EXTENDS OUR
DEEPEST CONDOLENCES TO THE FAMILY



Anti Jo ...
@Jodieolivia

When me seh PURE heart, Nancy Anderson to a T.

12:36 PM · Nov 29, 2021 · Twitter for Android

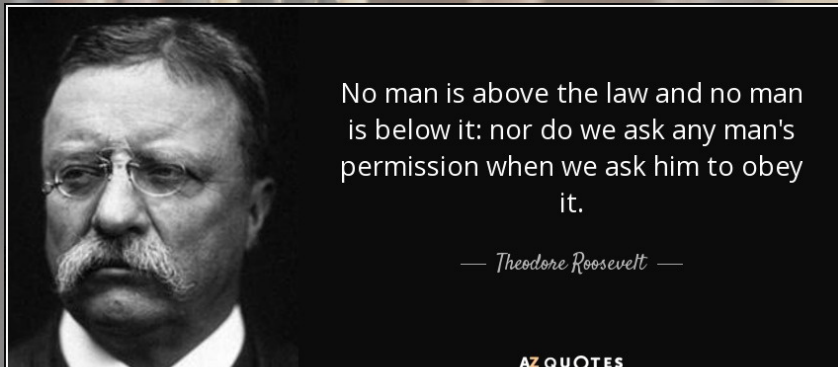


Less ...
@_lessismaur

Nancy fought relentlessly for poor people and dedicated her life to service ... what a way to be remembered man

11:38 AM · Nov 29, 2021 from Jamaica · Twitter for iPhone

Legal Quotes



THE VOLUME OF
YOUR VOICE DOES
NOT INCREASE
THE VALIDITY OF
YOUR ARGUMENT.
-STEVE MARABOLI

Your profession is not what brings home your weekly paycheck, your profession is what you're put here on earth to do, with such passion and such intensity that it becomes spiritual in calling.

The life of the law has not been logic; it has been experience.

~ Oliver Wendell Holmes

Law is experience developed by reason and applied continually to further experience.

(Roscoe Pound)

"A lawyer's time and advice are his stock in trade."
Abraham Lincoln



The power of the lawyer is in the uncertainty of the law.

Jeremy Bentham



www.lawyerfacts.biz

Ethics is doing more than the law requires and less than the law allows.

- Michael Josephson



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