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**No. S 436**

LEGAL PROFESSION ACT  
(CHAPTER 161)

LEGAL PROFESSION  
(MODIFIED APPLICATION OF ACT FOR  
INTERNATIONAL SERVICES) (AMENDMENT)  
RULES 2011

In exercise of the powers conferred by sections 74(3), 75B(3) and 130W(2)(x) of the Legal Profession Act, the Minister for Law, after consulting the Attorney-General, hereby makes the following Rules:

**Citation and commencement**

1. These Rules may be cited as the Legal Profession (Modified Application of Act for International Services) (Amendment) Rules 2011 and shall come into operation on 1st August 2011.

**Amendment of Fourth Schedule**

2. The Fourth Schedule to the Legal Profession (Modified Application of Act for International Services) Rules 2011 (G.N. No. S 242/2011) (referred to in these Rules as the principal Rules) is amended by deleting paragraph 4 and substituting the following paragraph:

**“Saving and application**

4.—(1) Nothing in these Rules shall affect any arrangement in writing whenever made between a solicitor, or a foreign lawyer registered under section 130I of the Act, and his client as to the application of the client’s money or interest thereon.

(2) These Rules do not apply to —

- (a) money received by a solicitor, or by a foreign lawyer registered under section 130I of the Act, which is subject to a trust of which the solicitor or foreign lawyer, as the case may be, is a trustee; or
- (b) conveyancing money received by a solicitor.

(3) In this rule, “conveyancing money” has the same meaning as in rule 2(2) of the Conveyancing and Law of Property (Conveyancing) Rules 2011 (G.N. No. S 391/2011).”.

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**Amendment of Fifth Schedule**

3. The Fifth Schedule to the principal Rules is amended —
- (a) by inserting, immediately after the definitions of ““accounting corporation”, “accounting firm” and “accounting LLP”” in paragraph 2(1), the following definition:
- ““anticipatory conveyancing money” has the same meaning as in rule 4(4) of the Conveyancing Rules;”;
- (b) by deleting the definitions of ““bank pass book” and “bank statement”” in paragraph 2(1) and substituting the following definitions:
- ““bank pass book” means a pass book issued by a bank in respect of any client account, conveyancing account or conveyancing (CPF) account maintained at such bank, and includes a pass book issued by an approved finance company in respect of a client account maintained at such finance company;
- “bank statement” means a statement issued by a bank in respect of any client account, conveyancing account or conveyancing (CPF) account maintained at such bank, and includes a statement issued by an approved finance company in respect of a client account maintained at such finance company;
- “Central Provident Fund Board” means the Central Provident Fund Board constituted under the Central Provident Fund Act (Cap. 36);”;
- (c) by deleting the definition of “client’s money” in paragraph 2(1) and substituting the following definition:
- ““client’s money” means money held or received by a Singapore practitioner, or by an international practitioner in respect of his practice of Singapore law, on account of a person for whom he is acting (in relation to the holding or receipt of such money) either as a practitioner, or, in the case of moneys held or received by a Singapore practitioner, in connection with his practice as a Singapore practitioner, an agent, a bailee or a stakeholder or in any other capacity, other than —
- (a) money held or received on account of the trustees of a trust of which the practitioner is practitioner-trustee;
- (b) money to which the only person entitled is the practitioner himself or, in the case of a firm of solicitors, one or more of the partners in the firm; or
- (c) conveyancing money or anticipatory conveyancing money;”;

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(d) by deleting the definitions of “conveyance” and “land” and “conveyancing money” in paragraph 2(1) and substituting the following definitions:

“conveyance” has the same meaning as in the Conveyancing and Law of Property Act (Cap. 61);

“conveyancing account”, “conveyancing (CPF) account” and “conveyancing money” have the same meanings as in rule 2(2) of the Conveyancing Rules;

“Conveyancing Rules” means the Conveyancing and Law of Property (Conveyancing) Rules 2011 (G.N. No. S 391/2011);

“land” has the same meaning as in rule 2(2) of the Conveyancing Rules;”;

(e) by deleting the definition of “Singapore solicitor” in paragraph 2(1) and substituting the following definition:

““Singapore solicitor” means a solicitor who practises in a Singapore law practice, and includes a Singapore law practice;”;

(f) by inserting, immediately after the words “client’s money” in the definition of “trust money” in paragraph 2(1), the words “or conveyancing money”;

(g) by deleting sub-paragraph (1A) of paragraph 3 and substituting the following sub-paragraphs:

“(1A) A Singapore practitioner —

(a) shall not hold or receive conveyancing money except in accordance with the applicable provisions of these Rules and the Conveyancing Rules, if he is a Singapore solicitor; and

(b) shall not hold or receive conveyancing money belonging to another person, if he is a foreign lawyer registered under section 130I of the Act who practises in a Singapore law practice.

(1B) A Singapore practitioner shall not hold or receive any anticipatory conveyancing money belonging to another person.

(1C) Subject to rule 9, every international practitioner who, in respect of his practice of Singapore law, holds or receives client’s money, or money which under rule 4 he is permitted and elects to pay into a client account, shall without delay pay such money into a client account.

(1D) An international practitioner shall not hold or receive any conveyancing money or anticipatory conveyancing money belonging to another person.”;

(h) by inserting, immediately after sub-paragraph (2) of paragraph 3, the following sub-paragraphs:

“(3) Any Singapore solicitor may keep one conveyancing account or as many such accounts as he thinks fit.

(4) Any Singapore solicitor appointed to act for the Central Provident Fund Board in a conveyancing transaction may keep one conveyancing (CPF) account or as many such accounts as he thinks fit.

(5) Every conveyancing account or conveyancing (CPF) account kept by a Singapore solicitor under paragraph (3) or (4) shall be maintained by the Singapore solicitor in accordance with the Conveyancing Rules.

(6) No money shall be withdrawn from a conveyancing account or conveyancing (CPF) account except in accordance with the Conveyancing Rules.”;

(i) by inserting, immediately after the word “accounts” in the heading to paragraph 3, the words “, conveyancing accounts and conveyancing (CPF) accounts”;

(j) by deleting the word “and” at the end of paragraph 4(c);

(k) by deleting “5” in paragraph 4(d) and substituting “5(3)”;

(l) by deleting the full-stop at the end of sub-paragraph (d) of paragraph 4 and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

“(e) any money provided to the Singapore solicitor under rule 5(3) of the Conveyancing Rules, if the Singapore solicitor satisfies the condition referred to in that provision; and

(f) any money withdrawn by the Singapore solicitor from his conveyancing account under rule 5(4) of the Conveyancing Rules, if the Singapore solicitor satisfies the condition referred to in that provision.”;

(m) by deleting paragraph 5 and substituting the following paragraph:

**“Splitting of moneys**

5.—(1) Subject to paragraph (2), a Singapore solicitor shall not hold or receive any sum of money which consists of a mixture of conveyancing money and any other money.

(2) Where any sum of money held or received by a Singapore solicitor subsequently becomes a mixture of conveyancing money and any other money, the Singapore solicitor shall —

(a) split the conveyancing money from the other money; and

(b) deal with the conveyancing money as if he had received the conveyancing money as a separate sum of money.

(3) Subject to paragraphs (1) and (2), where a Singapore practitioner holds or receives, or an international practitioner holds or receives in respect of his practice of Singapore law, any sum of money which consists of a mixture of client's money, or trust money of one or more trusts, or both, and any other money —

- (a) he may where practicable split the money and, if he does so, he shall deal with each part thereof as if he had received a separate sum of money in respect of that part; or
  - (b) if he does not split the money, he shall, if any part thereof consists of client's money, and may, in any other case, pay the money into a client account.”;
- (n) by deleting the words “3, 4 and 5” in sub-paragraph (1) of and the heading to paragraph 6 and substituting in each case the words “3(1) or (1C), 4 and 5(3)”;
- (o) by deleting “5(b)” in paragraph 7(1)(c) and substituting “5(3)(b)”;
- (p) by deleting “5” in paragraph 9(3) and substituting “5(3)”;
- (q) by deleting paragraph 10 and substituting the following paragraph:

**“Transfers between accounts**

10. No sum shall be transferred from the ledger account of one client to that of another, except in circumstances in which —

- (a) it would have been permissible under these Rules to have withdrawn from a client account the sum transferred from the first client and to have paid into a client account the sum so transferred to the second client; or
  - (b) if he is a Singapore solicitor, it would have been permissible under the Conveyancing Rules to have withdrawn from a conveyancing account the sum transferred from the first client and to have paid into a conveyancing account the sum so transferred to the second client.”;
- (r) by deleting sub-paragraphs (i) and (ii) of paragraph 11(1)(a) and substituting the following sub-paragraphs:
- “(i) client's money received, held or paid by him through a client account;
  - (ii) if he is a Singapore solicitor, conveyancing money received, held or paid by him through a conveyancing account or conveyancing (CPF) account; and
  - (iii) any other money dealt with by him through a client account;”;

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- (s) by deleting the words “any client’s account” in paragraph 11(6)(b) and substituting the words “each client account and, if he is a Singapore solicitor, each conveyancing account and conveyancing (CPF) account”;
- (t) by deleting the words “client’s account bank statements” in paragraph 11A(8)(a) and substituting the words “bank statements for all or any of the Singapore practitioner’s client accounts or the Singapore solicitor’s conveyancing accounts or conveyancing (CPF) accounts”;
- (u) by deleting sub-paragraph (c) of paragraph 11A(8) and substituting the following sub-paragraph:
- “(c) the Singapore solicitor has received, held or authorised the withdrawal of client’s conveyancing money in contravention of the applicable provisions of these Rules or the Conveyancing Rules, or both;” and
- (v) by deleting paragraph 11B.

#### **Amendment of Seventh Schedule**

#### **4. The Seventh Schedule to the principal Rules is amended —**

- (a) by deleting the definition of “bank statement” in paragraph 2 and substituting the following definitions:
- ““bank statement” means a statement issued by a bank in respect of any client account, conveyancing account or conveyancing (CPF) account maintained at such bank, and includes a statement issued by an approved finance company in respect of a client account maintained at such finance company;
- “Central Provident Fund Board” means the Central Provident Fund Board constituted under the Central Provident Fund Act (Cap. 36);”;
- (b) by inserting, immediately after the definitions of ““client”, “client account”, “client’s money” and “trust money”” in paragraph 2, the following definitions:
- ““conveyancing account”, “conveyancing (CPF) account” and “conveyancing money” have the same meanings as in rule 2(2) of the Conveyancing and Law of Property (Conveyancing) Rules 2011 (G.N. No. S 391/2011);”;

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(c) by deleting sub-paragraph (1) of paragraph 4 and substituting the following sub-paragraph:

“(1) For the purpose of giving an accountant’s report, an accountant shall ascertain from the practitioner particulars of all accounts (excluding trust accounts) maintained by the practitioner at any bank or with any approved finance company kept, maintained or operated by the practitioner in connection with his practice (if the practitioner is a Singapore practitioner), or with his practice of Singapore law (if the practitioner is an international practitioner), at any time during the accounting period to which his report relates and, subject to paragraph (2), make the following examinations of the books, accounts and other relevant documents of the practitioner:

(a) examine the book-keeping system in every office of the practitioner so as to enable the accountant to verify that such system complies with rule 11 of the Legal Profession (Solicitors’ Accounts) Rules (R 8) (in the case of a Singapore solicitor) or of those Rules as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011 (G.N. No. S 242/2011) (in the case of an international solicitor or a foreign lawyer registered under section 130I of the Act), and is so designed that —

- (i) an appropriate ledger account is kept for each client;
- (ii) such ledger accounts show separately from other information particulars of all client’s money, all conveyancing money (in the case of a Singapore solicitor) and all other money received, held or paid on account of each client; and
- (iii) transactions relating to client’s money and any other money dealt with through a client account, and transactions relating to conveyancing money dealt with through a conveyancing account or conveyancing (CPF) account (in the case of a Singapore solicitor), are recorded in the practitioner’s books so as to distinguish such transactions from transactions relating to any other money received, held or paid by the practitioner;

(b) make test checks of —

- (i) postings to clients’ ledger accounts from records of receipts and payments of —
  - (A) client’s money and any other money dealt with through a client account; and
  - (B) in the case of a Singapore solicitor, conveyancing money dealt with through a conveyancing account or conveyancing (CPF) account; and

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- (ii) the costs of each client account and, in the case of a Singapore solicitor, each conveyancing account and conveyancing (CPF) account (if any) and of such records;
- (c) compare —
- (i) a sample of lodgments into and payments from a client account (as shown in bank statements) with the practitioner's records of receipts and payments of client's money and any other money dealt with through the client account; and
  - (ii) in the case of a Singapore solicitor, a sample of lodgments into and payments from a conveyancing account or conveyancing (CPF) account (as shown in bank statements) with the Singapore solicitor's records of receipts and payments of conveyancing money dealt with through the conveyancing account or conveyancing (CPF) account, as the case may be; and
- (d) enquire into and test check the system of recording costs and of making transfers in respect of costs from each client account and, in the case of a Singapore solicitor, each conveyancing account and conveyancing (CPF) account (if any);
- (e) make a test examination of such documents as he shall request the practitioner to produce to him with the object of ascertaining and confirming —
- (i) that the financial transactions, (including those giving rise to transfers from one ledger account to another) evidenced by such documents, are in accordance with the Legal Profession (Solicitors' Accounts) Rules (in the case of a Singapore solicitor) or with those Rules as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011 (in the case of an international solicitor or a foreign lawyer registered under section 130I of the Act); and
  - (ii) that the entries in clients' ledger accounts reflect those transactions in a manner complying with the Legal Profession (Solicitors' Accounts) Rules (in the case of a Singapore solicitor) or with those Rules as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011 (in the case of an international solicitor or a foreign lawyer registered under section 130I of the Act);



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- (f) extract (or check extractions of) balances on the clients' ledger accounts during the accounting period under review at not fewer than 2 dates selected by the accountant (one of which may be the last day of the accounting period), and at each such date —
- (i) compare the total as shown by such ledger accounts of the liabilities to the clients (including those for whom trust money is held in a client account, or, in the case of a Singapore solicitor, conveyancing money is held in a conveyancing account or conveyancing (CPF) account), with the cash book balances on every client account, every conveyancing account and conveyancing (CPF) account (if any) (in the case of a Singapore solicitor), and every client's fixed deposit account with a bank or approved finance company (including such a fixed deposit account in which trust money is held) and other fixed deposit account; and
  - (ii) reconcile such cash book balances and fixed deposit with confirmations obtained by the accountant direct from the bank or approved finance company;
- (g) satisfy himself that reconciliation statements have been kept in accordance with rule 11(4) of the Legal Profession (Solicitors' Accounts) Rules (in the case of a Singapore solicitor) or rule 11(4A) of those Rules as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011 (in the case of an international solicitor or a foreign lawyer registered under section 130I of the Act);
- (h) make a test examination of the clients' ledger accounts in order to ascertain whether the payments made from any client account, or, in the case of a Singapore solicitor, any conveyancing account or conveyancing (CPF) account, in respect of any client are in excess of the money held on behalf of that client in that account;
- (i) peruse such office ledger and cash accounts and bank statements as the practitioner maintains with a view to ascertaining whether —
- (i) any client's money has not been paid into a client account; or
  - (ii) in the case of a Singapore solicitor, any conveyancing money has not been paid into a conveyancing account or, if paid by the Central Provident Fund Board, into a conveyancing (CPF) account; and
- (j) ask for such information and explanations as he may require arising out of sub-paragraphs (a) to (i).”;

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- (d) by inserting, immediately after the words “client’s money” in paragraph 7(1)(a)(ii), the words “or conveyancing money, or both”;
  - (e) by inserting, immediately after the words “client’s money” in paragraph 7(1)(b)(iii)(A) and (B), the words “or conveyancing money”;
  - (f) by inserting, immediately after the words “client’s money” wherever they appear in paragraph 8(1), the words “or, in the case of a Singapore solicitor, conveyancing money”;
  - (g) by inserting, immediately after the words “having ceased to hold or receive client’s money” in paragraph 8(3), the words “or, in the case of a Singapore solicitor, conveyancing money or both”;
  - (h) by inserting, immediately after the words “client’s money” in paragraph 8(3)(a), the words “or, in the case of a Singapore solicitor, conveyancing money or both”; and
  - (i) by deleting the First, Second and Third Schedules to the Legal Profession (Accountant’s Report) Rules (as modified by the principal Rules) and substituting the following Schedules to the Legal Profession (Accountant’s Report) Rules (as modified by the principal Rules):

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“FIRST SCHEDULE

Rule 6(1)

LEGAL PROFESSION ACT  
(CHAPTER 161)

LEGAL PROFESSION  
(ACCOUNTANT’S REPORT) RULES

ACCOUNTANT’S REPORT  
FOR SOLICITOR IN SINGAPORE LAW PRACTICE

*Note:* In the case of a Singapore law practice with a number of partners or directors, carbon copies of the report may be delivered provided paragraph 1 below is completed on each report with the name of the individual solicitor.

1. Solicitor’s full name \_\_\_\_\_
  2. Name(s) and address(es) of Singapore law practice
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*Note:* All addresses in Singapore at which the solicitor practises must be covered by an accountant’s report or reports.

3. State whether practising alone/in partnership/as a partner in a limited liability law partnership/as a director in a law corporation
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4. Accounting period(s) \_\_\_\_\_

*Note:* The period(s) must comply with section 73 of the Legal Profession Act and the Legal Profession (Accountant’s Report) Rules (R 10).

5. In compliance with section 73 of the Legal Profession Act and the Legal Profession (Accountant’s Report) Rules, I have examined to the extent required by rule 4 of the said Rules the books, accounts and documents produced to me in respect of the above practice(s) of the abovenamed solicitor.

6. In so far as an opinion can be based on this limited examination, I am satisfied that during the abovementioned period(s) he has complied with the provisions of the Legal Profession (Solicitors’ Accounts) Rules (R 8), except in so far as concerns —

- \*(a) certain trivial breaches due to clerical errors or mistakes in book-keeping, all of which were rectified on discovery and none of which, I am satisfied, resulted in any loss to any client;

FIRST SCHEDULE — *continued*

- \*(b) the matters set out in the First Section hereof, in respect of which I have not been able to satisfy myself for the reasons therein stated;
- \*(c) the matters set out in the Second Section hereof, in respect of which it appears to me that the solicitor has not complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules.

7. The results of the comparisons required under rule 4(1)(f) of the Legal Profession (Accountant's Report) Rules (R 10), at the dates selected by me were as follows:

(a) at \_\_\_\_\_

\*(i) the figures were in agreement;

\*(ii) there was a difference computed as follows:

Liabilities to clients as shown by clients' ledger accounts	\$
Total amount of cash held in every client account, conveyancing account and conveyancing (CPF) account, after allowance for outstanding cheques and lodgments cleared after date	\$
	\$

(b) at \_\_\_\_\_

\*(i) the figures were in agreement;

\*(ii) there was a difference computed as follows:

Liabilities to clients as shown by clients' ledger accounts	\$
Total amount of cash held in every client account, conveyancing account and conveyancing (CPF) account, after allowance for outstanding cheques and lodgments cleared after date	\$
	\$

8.\*(a) Having retired from active practice as a solicitor, the said \_\_\_\_\_

ceased to hold client's money or conveyancing money, or both, on \_\_\_\_\_

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FIRST SCHEDULE — *continued*

\*(b) Having ceased to practise under the style or as a partner/director of

the said \_\_\_\_\_ ceased to hold client's money or  
conveyancing money, or both, on \_\_\_\_\_

*Particulars of Accountant:*

Full Name \_\_\_\_\_

Singapore NRIC No./FIN \_\_\_\_\_

Qualifications \_\_\_\_\_

Firm Name and Address \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

To: The Council,  
The Law Society of Singapore,  
Singapore.

FIRST SECTION

Matters in respect of which the accountant has been unable to satisfy himself  
and the reasons for the inability:

SECOND SECTION

Matters (other than trivial breaches) in respect of which it appears to the  
accountant that the solicitor has not complied with the provisions of the Legal  
Profession (Solicitors' Accounts) Rules (R 8):

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\*Delete whichever is inapplicable.

## SECOND SCHEDULE

Rule 6(1A)

LEGAL PROFESSION ACT  
(CHAPTER 161)LEGAL PROFESSION  
(ACCOUNTANT'S REPORT) RULES  
(AS MODIFIED BY LEGAL PROFESSION  
(MODIFIED APPLICATION OF ACT  
FOR INTERNATIONAL SERVICES) RULES 2011)ACCOUNTANT'S REPORT  
FOR SOLICITOR IN JOINT LAW VENTURE  
OR ITS CONSTITUENT FOREIGN LAW PRACTICE,  
QUALIFYING FOREIGN LAW PRACTICE  
OR LICENSED FOREIGN LAW PRACTICE

1. Solicitor's full name \_\_\_\_\_

2. Name(s) and address(es) of Joint Law Venture, constituent foreign law practice (of Joint Law Venture), Qualifying Foreign Law Practice or licensed foreign law practice  
\_\_\_\_\_  
\_\_\_\_\_*Note:* All addresses in Singapore at which the solicitor practises must be covered by an accountant's report or reports.3. State whether practising as a partner or director of a Joint Law Venture, constituent foreign law practice (of a Joint Law Venture), Qualifying Foreign Law Practice or licensed foreign law practice \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Accounting period(s) \_\_\_\_\_

*Note:* The period(s) must comply with section 73 of the Legal Profession Act and the Legal Profession (Accountant's Report) Rules (R 10) (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011 (G.N. No. S 242/2011)).

5. In compliance with section 73 of the Legal Profession Act and the Legal Profession (Accountant's Report) Rules (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011), I have examined to the extent required by rule 4 of the said Rules (as modified) the books, accounts and documents produced to me in respect of the above practice(s) of the abovenamed solicitor.

SECOND SCHEDULE — *continued*

6. In so far as an opinion can be based on this limited examination, I am satisfied that during the abovementioned period(s) he has complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules (R 8) (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011), except in so far as concerns —

- \*(a) certain trivial breaches due to clerical errors or mistakes in book-keeping, all of which were rectified on discovery and none of which, I am satisfied, resulted in any loss to any client;
- \*(b) the matters set out in the First Section hereof, in respect of which I have not been able to satisfy myself for the reasons therein stated;
- \*(c) the matters set out in the Second Section hereof, in respect of which it appears to me that the solicitor has not complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011).

7. The results of the comparisons required under rule 4(1)(f) of the Legal Profession (Accountant's Report) Rules (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011), at the dates selected by me were as follows:

(a) at \_\_\_\_\_

- \*(i) the figures were in agreement;
- \*(ii) there was a difference computed as follows:

Liabilities to clients as shown by clients' ledger accounts	\$
Cash held in client account after allowance for outstanding cheques and lodgments cleared after date	\$
	\$
	\$

(b) at \_\_\_\_\_

- \*(i) the figures were in agreement;
- \*(ii) there was a difference computed as follows:

Liabilities to clients as shown by clients' ledger accounts	\$
Cash held in client account after allowance for outstanding cheques and lodgments cleared after date	\$
	\$
	\$

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 SECOND SCHEDULE — *continued*

8.\*(a) Having retired from active practice as a solicitor, the said \_\_\_\_\_

\_\_\_\_\_

ceased to hold clients' money on \_\_\_\_\_

\*(b) Having ceased to practise as a partner or director of a Joint Law Venture, constituent foreign law practice (of a Joint Law Venture), Qualifying Foreign Law Practice or licensed foreign law practice of the said ceased to hold clients' money on \_\_\_\_\_

*Particulars of Accountant:*

Full Name \_\_\_\_\_

Singapore NRIC No./FIN \_\_\_\_\_

Qualifications \_\_\_\_\_

Firm Name and Address \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

To: The Attorney-General,  
 Attorney-General's Chambers,  
 Singapore.

FIRST SECTION

Matters in respect of which the accountant has been unable to satisfy himself and the reasons for the inability:

SECOND SECTION

Matters (other than trivial breaches) in respect of which it appears to the accountant that the solicitor has not complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011):



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 THIRD SCHEDULE

Rule 6(1B)

 LEGAL PROFESSION ACT  
 (CHAPTER 161)

 LEGAL PROFESSION  
 (ACCOUNTANT'S REPORT) RULES  
 (AS MODIFIED BY LEGAL PROFESSION  
 (MODIFIED APPLICATION OF ACT  
 FOR INTERNATIONAL SERVICES) RULES 2011)

 ACCOUNTANT'S REPORT  
 FOR FOREIGN LAWYER REGISTERED  
 UNDER SECTION 130I OF ACT

1. Foreign lawyer's full name \_\_\_\_\_

 2. Name(s) and address(es) of Joint Law Venture, Qualifying Foreign Law  
 Practice, licensed foreign law practice or Singapore law practice
 \_\_\_\_\_
 \_\_\_\_\_

*Note:* All addresses in Singapore at which the foreign lawyer practises must be covered by an accountant's report or reports.

 3. State whether practising as a partner or director of a Joint Law Venture,  
 Qualifying Foreign Law Practice, licensed foreign law practice or Singapore law  
 practice \_\_\_\_\_
 \_\_\_\_\_
 \_\_\_\_\_

4. Accounting period(s) \_\_\_\_\_

*Note:* The period(s) must comply with section 73 of the Legal Profession Act and the Legal Profession (Accountant's Report) Rules (R 10) (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011 (G.N. No. S 242/2011)).

 5. In compliance with section 73 of the Legal Profession Act and the Legal  
 Profession (Accountant's Report) Rules (as modified by the Legal Profession  
 (Modified Application of Act for International Services) Rules 2011), I have  
 examined to the extent required by rule 4 of the said Rules (as modified) the books,  
 accounts and documents produced to me in respect of the above practice(s) of the  
 abovenamed foreign lawyer.

THIRD SCHEDULE — *continued*

6. In so far as an opinion can be based on this limited examination, I am satisfied that during the abovementioned period(s) he has complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules (R 8) (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011), except in so far as concerns —

- \*(a) certain trivial breaches due to clerical errors or mistakes in book-keeping, all of which were rectified on discovery and none of which, I am satisfied, resulted in any loss to any client;
- \*(b) the matters set out in the First Section hereof, in respect of which I have not been able to satisfy myself for the reasons therein stated;
- \*(c) the matters set out in the Second Section hereof, in respect of which it appears to me that the solicitor has not complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011).

7. The results of the comparisons required under rule 4(1)(f) of the Legal Profession (Accountant's Report) Rules (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011) at the dates selected by me were as follows:

(a) at \_\_\_\_\_

- \*(i) the figures were in agreement;
- \*(ii) there was a difference computed as follows:

Liabilities to clients as shown by clients' ledger accounts	\$
Cash held in client account after allowance for outstanding cheques and lodgments cleared after date	\$
	\$

(b) at \_\_\_\_\_

- \*(i) the figures were in agreement;
- \*(ii) there was a difference computed as follows:

Liabilities to clients as shown by clients' ledger accounts	\$
Cash held in client account after allowance for outstanding cheques and lodgments cleared after date	\$
	\$

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THIRD SCHEDULE — *continued*

8.\*(a) Having retired from active practice as a foreign lawyer, the said \_\_\_\_\_

\_\_\_\_\_

ceased to hold clients' money on \_\_\_\_\_

\*(b) Having ceased to practise as a partner or director of a Joint Law Venture, Qualifying Foreign Law Practice, licensed foreign law practice or Singapore law practice of \_\_\_\_\_

\_\_\_\_\_

the said \_\_\_\_\_ ceased to hold clients' money on \_\_\_\_\_

*Particulars of Accountant:*

Full Name \_\_\_\_\_

Singapore NRIC No./FIN \_\_\_\_\_

Qualifications \_\_\_\_\_

Firm Name and Address \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

To: The Attorney-General  
Attorney-General's Chambers,  
Singapore.

FIRST SECTION

Matters in respect of which the accountant has been unable to satisfy himself and the reasons for the inability:

SECOND SECTION

Matters (other than trivial breaches) in respect of which it appears to the accountant that the foreign lawyer has not complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2011):

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\*Delete whichever is inapplicable.”.

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**Transitional and savings provisions**

5.—(1) Notwithstanding anything in rule 3 of these Rules, a Singapore solicitor may hold any conveyancing money or anticipatory conveyancing money that is deposited into his client account before 1st August 2011, for a period of 5 months beginning on that date.

(2) For a period of 5 months beginning on 1st August 2011 —

- (a) rule 3 of these Rules shall not apply to a Singapore solicitor in respect of any holding by him of any conveyancing money or anticipatory conveyancing money referred to in paragraph (1); and
- (b) paragraphs 2(1), 3 to 6, 7(1), 9(3), 10, 11, 11A(8) and 11B of the Fifth Schedule to the principal Rules in force immediately before 1st August 2011 shall continue to apply to that Singapore solicitor, in respect of that holding by him of that conveyancing money or anticipatory conveyancing money referred to in paragraph (1), as if rule 3 of these Rules had not been made.

(3) In this rule —

“anticipatory conveyancing money” has the same meaning as in rule 4(4) of the Conveyancing and Law of Property (Conveyancing) Rules 2011 (G.N. No. S 391/2011);

“client account” has the same meaning as in paragraph 2(1) of the Fifth Schedule to the principal Rules in force immediately before 1st August 2011;

“conveyancing money” has the same meaning as in rule 2(2) of the Conveyancing and Law of Property (Conveyancing) Rules 2011;

“Singapore solicitor” means a solicitor who practises in a Singapore law practice, and includes a Singapore law practice.

*[G.N. No. S 252/2011]*

Made this 27th day of July 2011.

PANG KIN KEONG  
*Permanent Secretary,  
Ministry of Law,  
Singapore.*

[LAW 32/001/8.21 Vol. 2; AG/LLRD/SL/161/2010/13 Vol. 1]

(To be presented to Parliament under section 131 of the Legal Profession Act).