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First published in the Government *Gazette*, Electronic Edition, on 12th November 2015 at 5:00 pm.

**No. S 700**

LEGAL PROFESSION ACT  
(CHAPTER 161)

LEGAL PROFESSION  
(MODIFIED APPLICATION OF ACT  
FOR INTERNATIONAL SERVICES)  
RULES 2015

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
2. Modified application of section 73 of Act
3. Modified application of First Schedule to Act
4. Modified application of Second Schedule to Act
5. Modified application of Legal Profession (Deposit Interest) Rules
6. Modified application of Legal Profession (Solicitors' Accounts) Rules
7. Modified application of Legal Profession (Solicitors' Trust Accounts) Rules
8. Modified application of Legal Profession (Accountant's Report) Rules
9. Modified application of Legal Profession (Inadequate Professional Services Complaint Inquiry) Rules
10. Revocation  
The Schedules

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In exercise of the powers conferred by sections 36M(2)(t), 74(3), 75B(3) and 184(2)(q) of the Legal Profession Act, the Minister for Law makes the following Rules:

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**Citation and commencement**

1. These Rules may be cited as the Legal Profession (Modified Application of Act for International Services) Rules 2015 and come into operation on 18 November 2015.

**Modified application of section 73 of Act**

2. Section 73 of the Act applies, as modified in the First Schedule, to —

- (a) a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice, in respect of its practice of Singapore law;
- (b) a solicitor registered under section 36E of the Act, in respect of the solicitor's practice of Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice; or
- (c) a foreign lawyer registered under section 36B of the Act, in respect of the foreign lawyer's practice of Singapore law.

**Modified application of First Schedule to Act**

3. The First Schedule to the Act applies, as modified in the Second Schedule, in relation to —

- (a) a solicitor registered under section 36E of the Act, in respect of the solicitor's practice of Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice; or
- (b) a foreign lawyer registered under section 36B of the Act, in respect of the foreign lawyer's practice of Singapore law.

**Modified application of Second Schedule to Act**

4. The Second Schedule to the Act applies, as modified in the Third Schedule, in relation to —

- (a) the provision, by a solicitor registered under section 36E of the Act, of services which —

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- (i) are rendered in connection with the solicitor's practice of Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice; and
  - (ii) are not of the quality which it is reasonable to expect of the solicitor; or
- (b) the provision, by a foreign lawyer registered under section 36B of the Act, of services which —
- (i) are rendered in connection with the foreign lawyer's practice of Singapore law; and
  - (ii) are not of the quality which it is reasonable to expect of the foreign lawyer.

**Modified application of Legal Profession (Deposit Interest) Rules**

5. The Legal Profession (Deposit Interest) Rules (R 5) apply, as modified in the Fourth Schedule, to —

- (a) a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice, in respect of its practice of Singapore law;
- (b) a solicitor registered under section 36E of the Act, in respect of the solicitor's practice of Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice; or
- (c) a foreign lawyer registered under section 36B of the Act, in respect of the foreign lawyer's practice of Singapore law.

**Modified application of Legal Profession (Solicitors' Accounts) Rules**

6. The Legal Profession (Solicitors' Accounts) Rules (R 8) apply, as modified in the Fifth Schedule, to —

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- (a) a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice, in respect of its practice of Singapore law;
  - (b) a solicitor registered under section 36E of the Act, in respect of the solicitor's practice of Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice; or
  - (c) a foreign lawyer registered under section 36B of the Act, in respect of the foreign lawyer's practice of Singapore law.

### **Modified application of Legal Profession (Solicitors' Trust Accounts) Rules**

7. The Legal Profession (Solicitors' Trust Accounts) Rules (R 9) apply, as modified in the Sixth Schedule, to —

- (a) a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice, in respect of its practice of Singapore law;
- (b) a solicitor registered under section 36E of the Act, in respect of the solicitor's practice of Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice; or
- (c) a foreign lawyer registered under section 36B of the Act, in respect of the foreign lawyer's practice of Singapore law.

### **Modified application of Legal Profession (Accountant's Report) Rules**

8. The Legal Profession (Accountant's Report) Rules (R 10) apply, as modified in the Seventh Schedule, to —

- (a) a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice, in respect of its practice of Singapore law;
- (b) a solicitor registered under section 36E of the Act, in respect of the solicitor's practice of Singapore law in a

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Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice; or

- (c) a foreign lawyer registered under section 36B of the Act, in respect of the foreign lawyer's practice of Singapore law.

**Modified application of Legal Profession (Inadequate Professional Services Complaint Inquiry) Rules**

9. The Legal Profession (Inadequate Professional Services Complaint Inquiry) Rules (R 18) apply, as modified in the Eighth Schedule, in relation to —

- (a) the provision, by a solicitor registered under section 36E of the Act, of services which —
- (i) are rendered in connection with the solicitor's practice of Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice; and
  - (ii) are not of the quality which it is reasonable to expect of the solicitor; or
- (b) the provision, by a foreign lawyer registered under section 36B of the Act, of services which —
- (i) are rendered in connection with the foreign lawyer's practice of Singapore law; and
  - (ii) are not of the quality which it is reasonable to expect of the foreign lawyer.

**Revocation**

10. The Legal Profession (Modified Application of Act for International Services) Rules 2011 (G.N. No. S 242/2011) are revoked.

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**FIRST SCHEDULE**

Rule 2

**MODIFIED APPLICATION OF SECTION 73 OF ACT****Accountant's report**

73.—(1) Subject to subsection (1A), every solicitor must with every application made by him for a practising certificate, unless he satisfies the Council that owing to the circumstances of his case it is unnecessary to do so, deliver to the Registrar a report signed by an accountant (referred to in this section as an accountant's report) and must deliver a copy of the accountant's report to the Society.

(1A) A solicitor is not required to deliver an accountant's report under subsection (1) in respect of any practice of Singapore law by him in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice.

(2) If a solicitor practised in a Singapore law practice during such accounting period as may be specified in the accountant's report to be delivered by him, the report must —

- (a) state that in compliance with this section and rules made thereunder the accountant has examined the books, accounts and documents of the Singapore law practice for the said accounting period;
- (b) state whether or not the accountant is satisfied, from his examination of the books, accounts and documents produced to him and from the information and explanations given to him, that during the said accounting period the Singapore law practice has complied with any rules made under section 72(1)(a) and (b);
- (c) state, if the accountant is not satisfied as aforesaid, the matters in respect of which he is not so satisfied;
- (d) contain such information as may be prescribed by rules made by the Council under this section; and
- (e) be delivered to the Society not more than 6 months (or such other period as may be prescribed by any rules made under this section) after the end of the said accounting period.

(2A) Every solicitor who is registered under section 36E must, with every application made by him to the Registrar for a practising certificate, deliver to the Director of Legal Services an accountant's report, unless he satisfies the Director of Legal Services that owing to the circumstances of his case it is unnecessary to do so.

(2B) If a solicitor practised Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed

FIRST SCHEDULE — *continued*

foreign law practice during such accounting period as may be specified in the accountant's report to be delivered by him to the Director of Legal Services, the report must —

- (a) state that in compliance with this section and rules made thereunder, as modified by any rules made under section 36M(2)(t) or 184(2)(q), the accountant has examined the books, accounts and documents of the Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice, as the case may be, for the said accounting period (being books, accounts and documents in respect of the practice of Singapore law by that Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice);
- (b) state whether or not the accountant is satisfied, from his examination of those books, accounts and documents and from the information and explanations given to him, that during the said accounting period the Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice, as the case may be, has complied with any rules made under section 72(1)(a) and (b), as modified by any rules made under section 36M(2)(t) or 184(2)(q), in respect of the practice of Singapore law by that Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice;
- (c) state, if the accountant is not satisfied as aforesaid, the matters in respect of which he is not so satisfied;
- (d) contain such information as may be prescribed by rules made by the Council under this section, as modified by any rules made under section 36M(2)(t) or 184(2)(q); and
- (e) be delivered to the Director of Legal Services not more than 6 months (or such other period as may be prescribed by any rules made under this section, as modified by any rules made under section 36M(2)(t) or 184(2)(q)) after the end of the said accounting period.

(2C) Every foreign lawyer who applies to be registered, or to renew his registration, under section 36B must, with his application, deliver to the Director of Legal Services an accountant's report, unless he satisfies the Director of Legal Services that owing to the circumstances of his case it is unnecessary to do so.

(2D) If a foreign lawyer practised Singapore law in a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice during such accounting period as may be specified in the accountant's report to be delivered by him to the Director of Legal Services, the report must —

FIRST SCHEDULE — *continued*

- (a) state that in compliance with this section and rules made thereunder, as modified by any rules made under section 36M(2)(t) or 184(2)(q), the accountant has examined the books, accounts and documents of the Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice, as the case may be, for the said accounting period (being books, accounts and documents in respect of the practice of Singapore law by that Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice);
- (b) state whether or not the accountant is satisfied, from his examination of those books, accounts and documents and from the information and explanations given to him, that during the said accounting period the Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice, as the case may be, has complied with any rules made under section 72(1)(a) and (b), as modified by any rules made under section 36M(2)(t) or 184(2)(q), in respect of the practice of Singapore law by that Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice;
- (c) state, if the accountant is not satisfied as aforesaid, the matters in respect of which he is not so satisfied;
- (d) contain such information as may be prescribed by rules made by the Council under this section, as modified by any rules made under section 36M(2)(t) or 184(2)(q); and
- (e) be delivered to the Director of Legal Services not more than 6 months (or such other period as may be prescribed by any rules made under this section, as modified by any rules made under section 36M(2)(t) or 184(2)(q)) after the end of the said accounting period.

(2E) If a foreign lawyer practised Singapore law in a Singapore law practice during such accounting period as may be specified in the accountant's report to be delivered by him to the Director of Legal Services, the report must —

- (a) state that in compliance with this section and rules made thereunder, as modified by any rules made under section 36M(2)(t) or 184(2)(q), the accountant has examined the books, accounts and documents of the Singapore law practice for the said accounting period;
- (b) state whether or not the accountant is satisfied, from his examination of the books, accounts and documents produced to him and from the information and explanations given to him, that during the said accounting period the Singapore law practice has complied with any rules made under section 72(1)(a) and (b), as modified by any rules made under section 36M(2)(t) or 184(2)(q);



FIRST SCHEDULE — *continued*

- (c) state, if the accountant is not satisfied as aforesaid, the matters in respect of which he is not so satisfied;
  - (d) contain such information as may be prescribed by rules made by the Council under this section, as modified by any rules made under section 36M(2)(t) or 184(2)(q); and
  - (e) be delivered to the Director of Legal Services not more than 6 months (or such other period as may be prescribed by any rules made under this section, as modified by any rules made under section 36M(2)(t) or 184(2)(q)) after the end of the said accounting period.
- (3) Subject to any rules made under this section, the accounting period for the purposes of an accountant's report must —
- (a) begin at the expiry of the last preceding accounting period for which an accountant's report has been delivered;
  - (b) cover not less than 12 months;
  - (c) terminate not more than 12 months, or such shorter period as the said rules, or the said rules as modified by any rules made under section 36M(2)(t) or 184(2)(q), as the case may be, may prescribe, before the date of the delivery of the report to the Society or the Director of Legal Services, as the case may be; and
  - (d) where possible, consistently with paragraphs (a), (b) and (c), correspond to a period or consecutive periods for which the accounts of the Singapore law practice, Joint Law Venture, constituent foreign law practice of a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice, as the case may be, in which the solicitor or foreign lawyer, as the case may be, practised are ordinarily made up.
- (4) The Council must make rules to give effect to this section, and such rules must prescribe —
- (a) what qualification must be held by an accountant by whom an accountant's report may be given; and
  - (b) the nature and extent of the examination to be made by an accountant, with a view to the signing of an accountant's report to be delivered by a solicitor, of —
    - (i) the books and accounts of the Singapore law practice in which the solicitor practised; and
    - (ii) any other relevant documents.

FIRST SCHEDULE — *continued*

(5) Such rules may include provision for —

- (a) permitting in such special circumstances as may be defined in the rules a different accounting period from that specified in subsection (3); and
- (b) regulating any matters of procedure or matters incidental, ancillary or supplemental to this section.

(6) Rules made under this section do not come into operation until they have been approved by the Chief Justice who must consult the Attorney-General and may, if he thinks fit, consult any of the other Judges before giving his approval.

(7) Disciplinary proceedings may be taken against any solicitor (not being a solicitor registered under section 36E) who fails to comply with this section or any rules made thereunder.

(7A) Disciplinary proceedings may be taken against any solicitor registered under section 36E, or any foreign lawyer registered under section 36B, who fails to comply with this section, or any rules made thereunder, as modified by any rules made under section 36M(2)(t) or 184(2)(q).

(8) This section does not apply to a solicitor who applies for a practising certificate to practise as a locum solicitor.

## SECOND SCHEDULE

Rule 3

MODIFIED APPLICATION OF  
FIRST SCHEDULE TO ACT

## FIRST SCHEDULE

Section 74

## INTERVENTION IN SOLICITOR'S PRACTICE

## PART I

## CIRCUMSTANCES IN WHICH SOCIETY MAY INTERVENE

*Solicitor practising on own account or firm of solicitors*

1.—(1) Subject to sub-paragraphs (2) and (3), the powers conferred by Part II are exercisable where —

- (a) the Council has reason to suspect dishonesty on the part of —
  - (i) a solicitor;

SECOND SCHEDULE — *continued*

- (ii) an employee of a solicitor; or
- (iii) the personal representatives of a deceased solicitor,  
in connection with that solicitor's practice or in connection with any trust of which that solicitor is or formerly was a trustee;
- (b) the Council considers that there has been undue delay on the part of the personal representatives of a deceased solicitor who immediately before his death was practising as a sole solicitor in connection with that solicitor's practice or in connection with any trust of which that solicitor was the sole trustee or was co-trustee only with one or more of his partners or employees;
- (c) the Council is satisfied that a solicitor has contravened the rules made under section 72;
- (d) a solicitor has been adjudicated bankrupt or he has made a composition or arrangement with his creditors;
- (e) a solicitor has one or more outstanding judgments against him amounting in the aggregate to \$100,000 which he has been unable to satisfy within 6 months from the date of the earliest judgment;
- (f) a solicitor has been committed to prison in any civil or criminal proceedings;
- (g) the Council is satisfied that a sole solicitor is incapacitated by illness or accident, or by any physical or mental condition, to such an extent as to be unable to attend to his practice;
- (ga) the fitness of a sole proprietor to practise has been determined under section 25C to be impaired by reason of his physical or mental condition, or a sole proprietor, having been ordered by a Judge to submit to a medical examination under section 25C within such period as the Judge may specify in the order, fails to do so;
- (h) a solicitor lacks capacity within the meaning of the Mental Capacity Act (Cap. 177A) to act as a solicitor;
- (i) the name of a solicitor has been removed from or struck off the roll or a solicitor has been suspended from practice;
- (j) the Council is satisfied that a sole solicitor has abandoned his practice;  
or
- (k) the Council is satisfied that a person has acted as a solicitor at a time when he did not have a practising certificate which was in force.

SECOND SCHEDULE — *continued*

(2) The powers conferred by Part II are exercisable under sub-paragraph (1)(c) only if the Society has given the solicitor notice in writing that the Council is satisfied that he has contravened the rules specified in the notice and also (at the same or any later time) notice that the powers conferred by Part II are accordingly exercisable in his case.

(3) In connection with the application of Part II to a solicitor registered under section 36E to practise Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice, any reference to the firm or practice of the solicitor is to be construed as including a reference to the Joint Law Venture, constituent foreign law practice of a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice in which the solicitor practises Singapore law.

2. On the death of a sole solicitor, paragraphs 10, 11 and 12 apply to the client accounts of his practice.

3. The powers conferred by Part II are also exercisable, subject to paragraphs 1(3) and 9(4), where —

- (a) a complaint is made to the Society that there has been undue delay on the part of a solicitor in connection with any matter in which the solicitor or his firm was instructed on behalf of a client or with any controlled trust;
- (b) the Society by notice in writing invites the solicitor to give an explanation within a period of not less than 8 days specified in the notice;
- (c) the solicitor fails within that period to give an explanation which the Council regards as satisfactory; and
- (d) the Society gives notice of the failure to the solicitor and (at the same or any later time) notice that the powers conferred by Part II are accordingly exercisable.

4.—(1) Where the powers conferred by Part II are exercisable in relation to a solicitor, they continue to be exercisable after his death or after his name has been removed from or struck off the roll.

(2) The references to the solicitor or his firm in paragraphs 9(1), 10(2) and (3), 12 and 13(1) and (5) include, in any case where the solicitor has died, references to his personal representatives.

SECOND SCHEDULE — *continued**Foreign lawyer registered under section 36B*

4A.—(1) Subject to sub-paragraphs (2) and (3), the powers conferred by Part II are exercisable where —

- (a) the Council has reason to suspect dishonesty on the part of —
  - (i) a foreign lawyer registered under section 36B;
  - (ii) an employee of a foreign lawyer registered under section 36B;  
or
  - (iii) the personal representatives of a deceased foreign lawyer who immediately before his death was registered under section 36B,  
in connection with that foreign lawyer’s practice or in connection with any trust of which that foreign lawyer is or formerly was a trustee;
- (b) the Council considers that there has been undue delay on the part of the personal representatives of a deceased foreign lawyer who immediately before his death was registered under section 36B in connection with any trust of which that foreign lawyer was the sole trustee or was co-trustee only with one or more of his partners or employees;
- (c) the Council is satisfied that a foreign lawyer registered under section 36B has contravened the rules made under section 72, as modified by any rules made under section 36M(2)(t) or 184(2)(q);
- (d) a foreign lawyer registered under section 36B has been adjudicated bankrupt or he has made a composition or arrangement with his creditors;
- (e) a foreign lawyer registered under section 36B has one or more outstanding judgments against him amounting in the aggregate to \$100,000 which he has been unable to satisfy within 6 months from the date of the earliest judgment;
- (f) a foreign lawyer registered under section 36B has been committed to prison in any civil or criminal proceedings;
- (g) the Council is satisfied that a foreign lawyer registered under section 36B is incapacitated by illness or accident, or by any physical or mental condition, to such an extent as to be unable to attend to his practice;
- (h) a foreign lawyer registered under section 36B lacks capacity within the meaning of the Mental Capacity Act (Cap. 177A) to act as a foreign lawyer;

SECOND SCHEDULE — *continued*

- (i) the registration under section 36B of a foreign lawyer has been cancelled or suspended;
- (j) the Council is satisfied that a foreign lawyer registered under section 36B has abandoned his practice; or
- (k) the Council is satisfied that a person has purported to act as a foreign lawyer registered under section 36B at a time when he did not have a foreign practitioner certificate which was in force.

(2) The powers conferred by Part II are exercisable under sub-paragraph (1)(c) only if the Society has given the foreign lawyer registered under section 36B notice in writing that the Council is satisfied that he has contravened the rules specified in the notice and also (at the same or any later time) notice that the powers conferred by Part II are accordingly exercisable in his case.

4B. The powers conferred by Part II are also exercisable, subject to paragraph 9(4), where —

- (a) a complaint is made to the Society that there has been undue delay on the part of a foreign lawyer registered under section 36B in connection with any matter in which the foreign lawyer or his firm was instructed on behalf of a client or with any controlled trust;
- (b) the Society by notice in writing invites the foreign lawyer to give an explanation within a period of not less than 8 days specified in the notice;
- (c) the foreign lawyer fails within that period to give an explanation which the Council regards as satisfactory; and
- (d) the Society gives notice of the failure to the foreign lawyer and (at the same or any later time) notice that the powers conferred by Part II are accordingly exercisable.

4C. Where the powers conferred by Part II are exercisable in relation to a foreign lawyer registered under section 36B in accordance with paragraphs 4A and 4B, they continue to be exercisable after his death or after his registration under that section has been cancelled or suspended or has otherwise lapsed.

4D. In connection with the application of Part II to a foreign lawyer registered under section 36B, unless the context otherwise requires —

- (a) any reference to a solicitor is to be construed as including a reference to a foreign lawyer registered under section 36B;
- (b) any reference to a solicitor or his firm in paragraphs 9(1), 10(2) and (3), 12 and 13(1) and (5) is to be construed as including, in any case where

SECOND SCHEDULE — *continued*

a foreign lawyer registered under section 36B has died, a reference to his personal representatives;

- (c) any reference to the firm or practice of the solicitor is to be construed as including a reference to the Singapore law practice, Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice in which the foreign lawyer practises Singapore law;
- (d) any reference to paragraph 1 is to be construed as including a reference to paragraph 4A; and
- (e) any reference to paragraph 3 is to be construed as including a reference to paragraph 4B.

*Law corporation*

5.—(1) Subject to sub-paragraph (2), where —

- (a) the Council is satisfied that a law corporation has contravened any rules applicable to it by virtue of section 72;
- (b) a person has been appointed receiver or manager of property of a law corporation;
- (c) a winding up order, or an order for judicial management under the Companies Act (Cap. 50), has been made with respect to a law corporation or a resolution for voluntary winding up has been passed with respect to a law corporation (other than a resolution passed solely for the purposes of its reconstruction or of its amalgamation with another company); or
- (d) the Council has reason to suspect dishonesty on the part of any officer or employee of a law corporation in connection with that law corporation's business or in connection with any trust of which that corporation is or formerly was a trustee,

the powers conferred by Part II are exercisable in relation to the law corporation and its business in like manner as they are exercisable in relation to a solicitor and his practice.

(2) Those powers are exercisable by virtue of sub-paragraph (1)(a) only if the Society has given the law corporation notice in writing that the Council is satisfied that the law corporation has contravened the rules specified in the notice and also (at the same or any later time) notice that those powers are accordingly exercisable in its case by virtue of sub-paragraph (1)(a).

6. The powers conferred by Part II are also exercisable as mentioned in paragraph 5(1) where —

SECOND SCHEDULE — *continued*

- (a) a complaint is made to the Society that there has been undue delay on the part of a law corporation in connection with any matter in which it was instructed on behalf of a client or with any controlled trust;
- (b) the Society by notice in writing invites the law corporation to give an explanation within a period of not less than 8 days specified in the notice;
- (c) the law corporation fails within that period to give an explanation which the Council regards as satisfactory; and
- (d) the Society gives notice of the failure to the law corporation and (at the same or any later time) notice that the powers conferred by Part II are accordingly exercisable.

7.—(1) Where the registration of a law corporation has been cancelled under section 163, the powers conferred by Part II are exercisable in relation to the law corporation and its former business as a law corporation as they are exercisable in relation to a solicitor and his practice.

(2) Where the powers conferred by Part II are exercisable in relation to a law corporation in accordance with paragraph 5 or 6, they continue to be so exercisable after that law corporation's registration has been cancelled or has otherwise ceased to be in force.

8. In connection with the application of Part II to a law corporation in that Part —

- (a) any reference to the solicitor or to his practice is to be construed as including a reference to the law corporation in relation to which the powers conferred by that Part are exercisable by virtue of paragraph 5, 6 or 7(1) or to its business (or former business) as a law corporation;
- (b) any reference to paragraph 1 is to be construed as including a reference to paragraph 5 or 7(1); and
- (c) any reference to paragraph 3 is to be construed as including a reference to paragraph 6.

*Limited liability law partnership*

8A.—(1) Subject to sub-paragraph (2), where —

- (a) the Council is satisfied that a limited liability law partnership has contravened any rules applicable to it by virtue of section 72;
- (b) a person has been appointed receiver or manager of property of a limited liability law partnership;



SECOND SCHEDULE — *continued*

- (c) a winding up order under the Limited Liability Partnerships Act (Cap. 163A) has been made with respect to a limited liability law partnership or a resolution for voluntary winding up has been passed with respect to a limited liability law partnership; or
- (d) the Council has reason to suspect dishonesty on the part of any partner or employee of a limited liability law partnership in connection with that limited liability law partnership's business or in connection with any trust of which that limited liability law partnership is or formerly was a trustee,

the powers conferred by Part II are exercisable in relation to the limited liability law partnership and its business in like manner as they are exercisable in relation to a solicitor and his practice.

(2) Those powers are exercisable by virtue of sub-paragraph (1)(a) only if the Society has given the limited liability law partnership notice in writing that the Council is satisfied that the limited liability law partnership has contravened the rules specified in the notice and also (at the same or any later time) notice that those powers are accordingly exercisable in its case by virtue of sub-paragraph (1)(a).

8B. The powers conferred by Part II are also exercisable as mentioned in paragraph 8A(1) where —

- (a) a complaint is made to the Society that there has been undue delay on the part of a limited liability law partnership in connection with any matter in which it was instructed on behalf of a client or with any controlled trust;
- (b) the Society by notice in writing invites the limited liability law partnership to give an explanation within a period of not less than 8 days specified in the notice;
- (c) the limited liability law partnership fails within that period to give an explanation which the Council regards as satisfactory; and
- (d) the Society gives notice of the failure to the limited liability law partnership and (at the same or any later time) notice that the powers conferred by Part II are accordingly exercisable.

8C.—(1) Where the registration of a limited liability law partnership has been cancelled under section 147, the powers conferred by Part II are exercisable in relation to the limited liability law partnership and its former business as a limited liability law partnership as they are exercisable in relation to a solicitor and his practice.

SECOND SCHEDULE — *continued*

(2) Where the powers conferred by Part II are exercisable in relation to a limited liability law partnership in accordance with paragraph 8A or 8B, they continue to be so exercisable after that limited liability law partnership's registration has been cancelled or has otherwise ceased to be in force.

8D. In connection with the application of Part II to a limited liability law partnership in that Part —

- (a) any reference to the solicitor or to his practice is to be construed as including a reference to the limited liability law partnership in relation to which the powers conferred by that Part are exercisable by virtue of paragraph 8A, 8B or 8C(1) or to its business (or former business) as a limited liability law partnership;
- (b) any reference to paragraph 1 is to be construed as including a reference to paragraph 8A or 8C(1); and
- (c) any reference to paragraph 3 is to be construed as including a reference to paragraph 8B.

## PART II

## POWERS EXERCISABLE ON INTERVENTION

*Money*

9.—(1) The General Division of the High Court may, on the application of the Society, order that no payment is to be made without the permission of the General Division of the High Court by any person (whether or not named in the order) of any money held by him (in whatever manner and whether it was received before or after the making of the order) on behalf of the solicitor or his firm.

[S 1054/2020 wef 02/01/2021]

[S 265/2022 wef 01/04/2022]

(2) No order under this paragraph is to take effect in relation to any person to whom it applies unless the Society has served a copy of the order on him (whether or not he is named in it) and, in the case of a bank, has indicated at which of its branches the Society believes that the money to which the order relates is held.

(3) A person is not to be treated as having disobeyed an order under this paragraph by making a payment of money if he satisfies the General Division of the High Court that he exercised due diligence to ascertain whether it was money to which the order related but nevertheless failed to ascertain that the order related to it.

[S 1054/2020 wef 02/01/2021]

SECOND SCHEDULE — *continued*

(4) This paragraph does not apply where the powers conferred by this Part are exercisable by virtue of paragraph 3.

10.—(1) Without prejudice to paragraph 9, if the Council passes a resolution to the effect that any sums of money to which this paragraph applies, and the right to recover or receive such sums, are to vest in the Society, all such sums vest accordingly (whether they were received by the person holding them before or after the Council's resolution) and must be held by the Society on trust to exercise in relation to them the powers conferred by this Part and subject thereto upon trust for the persons beneficially entitled to them.

(2) This paragraph applies —

- (a) where the powers conferred by this paragraph are exercisable, by virtue of paragraph 1, to all sums of money held by or on behalf of the solicitor or his firm in connection with his practice or with any trust of which he is or formerly was a trustee;
- (b) where the powers conferred by this paragraph are exercisable by virtue of paragraph 2, to all sums of money in any client account; and
- (c) where the powers conferred by this paragraph are exercisable by virtue of paragraph 3, to all sums of money held by or on behalf of the solicitor or his firm in connection with the trust or other matter to which the complaint relates.

(3) The Society must serve on the solicitor or his firm, and on any other person having possession of sums of money to which this paragraph applies, a certified copy of the Council's resolution and a notice prohibiting the payment out of any such sums of money.

(4) Within 14 days of the service of a notice under sub-paragraph (3), the person on whom it was served may, on giving not less than 48 hours' notice in writing to the Society and (if the notice gives the name of the solicitor instructed by the Society) to that solicitor, apply to the General Division of the High Court for an order directing the Society to withdraw the notice.

*[S 1054/2020 wef 02/01/2021]*

(5) If the General Division of the High Court makes such an order, it has power also to make such other order with respect to the matter as it may think fit.

*[S 1054/2020 wef 02/01/2021]*

(6) If any person on whom a notice has been served under sub-paragraph (3) pays out sums of money at a time when the payment is prohibited by the notice, he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

SECOND SCHEDULE — *continued*

11.—(1) If the Society takes possession of any sum of money to which paragraph 10 applies, the Society must pay it into a special account in the name of the Society or of a person nominated on behalf of the Society, and that person must hold that sum on trust to permit the Society to exercise in relation to it the powers conferred by this Part and subject thereto on trust for the persons beneficially entitled to it.

(2) A bank at which a special account is kept is under no obligation to ascertain whether it is being dealt with properly.

(3) Any moneys paid into a special account under sub-paragraph (1) which have not been claimed for a period of 6 years must be paid by the Society into the Compensation Fund maintained under section 75.

(4) If any claimant makes any demand against the Society for any amount of unclaimed moneys paid into the Compensation Fund under sub-paragraph (3), the Society may pay that amount free of interest to the claimant out of the Compensation Fund.

12. Without prejudice to paragraphs 9, 10 and 11, if the General Division of the High Court is satisfied, on an application by the Society, that there is reason to suspect that any person holds money on behalf of the solicitor or his firm, the General Division of the High Court may require that person to give the Society information as to that money and the accounts in which it is held.

[S 1054/2020 wef 02/01/2021]

*Documents*

13.—(1) The Society may give notice to the solicitor or his firm requiring the production or delivery to any person appointed by the Society at a time and place to be fixed by the Society —

- (a) where the powers conferred by this Part are exercisable by virtue of paragraph 1, of all documents in the possession of the solicitor or his firm in connection with his practice or with any controlled trust; and
- (b) where the powers conferred by this Part are exercisable by virtue of paragraph 3, of all documents in the possession of the solicitor or his firm in connection with the trust or other matters to which the complaint relates (whether or not they relate also to other matters).

(2) The person appointed by the Society may take possession of any such documents on behalf of the Society.

(3) Except in a case where an application has been made to the General Division of the High Court under sub-paragraph (4), if any person having possession of any such documents refuses, neglects or otherwise fails to comply with a requirement

SECOND SCHEDULE — *continued*

under sub-paragraph (1), he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

[S 1054/2020 wef 02/01/2021]

(4) The General Division of the High Court may, on the application of the Society, order a person required to produce or deliver documents under sub-paragraph (1) to produce or deliver them to any person appointed by the Society at such time and place as may be specified in the order, and authorise him to take possession of them on behalf of the Society.

[S 1054/2020 wef 02/01/2021]

(5) If, on an application by the Society, the General Division of the High Court is satisfied that there is reason to suspect that documents in relation to which the powers conferred by sub-paragraph (1) are exercisable have come into the possession of some person other than the solicitor or his firm, the General Division of the High Court may order that person to produce or deliver the documents to a person appointed by the Society at such time and place as may be specified in the order and authorise him to take possession of them on behalf of the Society.

[S 1054/2020 wef 02/01/2021]

(6) On making an order under this paragraph, or at any later time, the General Division of the High Court may, on the application of the Society, authorise a person appointed by the Society to enter any premises (using such force as is reasonably necessary) to search for and take possession of any documents to which the order relates.

[S 1054/2020 wef 02/01/2021]

(7) The Society may, on taking possession of any documents under this paragraph, serve upon the solicitor or his personal representatives and upon any other person from whom they were received on the Society's behalf or from whose premises they were taken a notice that possession has been taken on the date specified in the notice.

(8) Subject to sub-paragraph (9), a person upon whom a notice under sub-paragraph (7) is served may, on giving not less than 48 hours' notice to the Society and (if the notice gives the name of the solicitor instructed by the Society) to that solicitor, apply to the General Division of the High Court for an order directing the Society to deliver the documents to such person as the applicant may require.

[S 1054/2020 wef 02/01/2021]

(9) A notice under sub-paragraph (8) must be given within 8 days of the service of the Society's notice under sub-paragraph (7).

(10) Without prejudice to the foregoing provisions, the Society may apply to the General Division of the High Court for an order as to the disposal or destruction of any documents in its possession by virtue of this paragraph.

[S 1054/2020 wef 02/01/2021]

SECOND SCHEDULE — *continued*

(11) On an application under sub-paragraph (8) or (10), the General Division of the High Court may make such order as it thinks fit.

*[S 1054/2020 wef 02/01/2021]*

(12) Except so far as its right to do so may be restricted by an order on an application under sub-paragraph (8) or (10), the Society may take copies of or extracts from any documents in its possession by virtue of this paragraph and require any person to whom it is proposed that those documents be delivered, as a condition precedent to delivery, to give a reasonable undertaking to supply copies or extracts thereof to the Society.

*Trusts*

14.—(1) If the solicitor or his personal representative is a trustee of a controlled trust, the Society may apply to the General Division of the High Court for an order for the appointment of a new trustee in substitution of him.

*[S 1054/2020 wef 02/01/2021]*

(2) The Trustees Act (Cap. 337) has effect in relation to an appointment of a new trustee under this paragraph as it has effect in relation to an appointment under section 37 of that Act.

*General*

15. The powers in relation to sums of money and documents conferred by this Part are exercisable notwithstanding any lien on them or right to their possession.

16. Subject to any order for the payment of costs that may be made on an application to the General Division of the High Court under this Schedule, any costs incurred by the Society for the purposes of this Schedule, including, without prejudice to the generality of this paragraph, the costs of any person exercising powers under this Part on behalf of the Society are to be paid by the solicitor or his personal representatives and are recoverable from him or them as a debt owing to the Society.

*[S 1054/2020 wef 02/01/2021]*

17. Where an offence under this Schedule committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate or any person who was purporting to act in any such capacity, he, as well as the body corporate, shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

18. Any application to the General Division of the High Court under this Schedule may be disposed of in chambers.

*[S 1054/2020 wef 02/01/2021]*

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SECOND SCHEDULE — *continued*

19. Subject to paragraph 1(3), the Society may do all things which are reasonably necessary for the purpose of facilitating the exercise of its powers under this Schedule.

20. In this Schedule, “controlled trust”, in relation to a solicitor, means a trust of which he is a sole trustee or co-trustee only with one or more of his partners or employees.

THIRD SCHEDULE

Rule 4

MODIFIED APPLICATION OF  
SECOND SCHEDULE TO ACT

SECOND SCHEDULE

Section 75B

INADEQUATE PROFESSIONAL SERVICES

**Circumstances in which Council’s powers may be exercised in relation to solicitor**

1.—(1) Where it appears to the Council that the professional services provided by a solicitor in connection with any matter in which —

- (a) he or his firm;
- (b) the law corporation of which he is a director or an employee; or
- (c) the limited liability law partnership of which he is a partner or an employee,

has been instructed by a client have, in any respect, not been of the quality which it is reasonable to expect of him as a solicitor, the Council may give any of the directions mentioned in paragraph 2 (referred to in this Schedule as the directions) with respect to the solicitor.

(2) The Council must not give any of the directions unless it is satisfied that, in all the circumstances of the case, it is appropriate to do so.

(3) In determining in any case whether it is appropriate to give any of the directions, the Council may —

- (a) have regard to the existence of any remedy which it is reasonable to expect to be available to the client in civil proceedings; and

THIRD SCHEDULE — *continued*

(b) where proceedings seeking any such remedy have not been begun by the client, have regard to whether it is reasonable to expect the client to begin such proceedings.

(4) For the purposes of the application of this Schedule to a solicitor registered under section 36E, any reference to the firm of the solicitor is to be construed as including a reference to the Joint Law Venture, constituent foreign law practice of a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice in which the solicitor practises Singapore law.

**Circumstances in which Council's powers may be exercised in relation to foreign lawyer registered under section 36B**

1A.—(1) Where it appears to the Council that the professional services provided by a foreign lawyer registered under section 36B in connection with any matter relating to the practice of Singapore law in which the foreign lawyer, or the Joint Law Venture, Qualifying Foreign Law Practice, licensed foreign law practice or Singapore law practice in which he practises, has been instructed by a client have, in any respect, not been of the quality which it is reasonable to expect of him as a foreign lawyer registered under section 36B, the Council may give any of the directions mentioned in paragraph 2 (referred to in this Schedule as the directions) with respect to the foreign lawyer.

(2) The Council must not give any of the directions unless it is satisfied that, in all the circumstances of the case, it is appropriate to do so.

(3) In determining in any case whether it is appropriate to give any of the directions, the Council may —

(a) have regard to the existence of any remedy which it is reasonable to expect to be available to the client in civil proceedings; and

(b) where proceedings seeking any such remedy have not been begun by the client, have regard to whether it is reasonable to expect the client to begin such proceedings.

(4) For the purposes of the application of this Schedule to a foreign lawyer registered under section 36B, unless the context otherwise requires —

(a) any reference to a solicitor is to be construed as including a reference to a foreign lawyer registered under section 36B; and

(b) any reference to the firm of a solicitor is to be construed as including a reference to the Joint Law Venture, Qualifying Foreign Law Practice, licensed foreign law practice or Singapore law practice in which a foreign lawyer registered under section 36B practises Singapore law.



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THIRD SCHEDULE — *continued*

**Directions which may be given**

2.—(1) The directions are —

- (a) determining that the costs to which the solicitor or his firm, or the law corporation of which he is a director or an employee, or the limited liability law partnership of which he is a partner or an employee, is entitled in respect of his services (referred to in this Schedule as the costs) are to be limited to such amount as may be specified in the determination and directing him to comply, or to secure compliance, with one or more of the permitted requirements as appear to the Council to be necessary in order for effect to be given to the Council's determination;
- (b) directing the solicitor to secure the rectification, at his expense or at that of his firm, or the law corporation of which he is a director or an employee, or the limited liability law partnership of which he is a partner or an employee, of such error, omission or other deficiency arising in connection with the matter in question as the Council may specify;
- (c) directing the solicitor to pay such compensation to the client as the Council sees fit to specify in the direction; and
- (d) directing the solicitor to take, at his expense or at that of his firm, or the law corporation of which he is a director or an employee, or the limited liability law partnership of which he is a partner or an employee, such other action in the interests of the client as the Council may specify.

(2) The permitted requirements referred to in sub-paragraph (1)(a) are —

- (a) that the whole or part of any amount already paid by or on behalf of the client in respect of the costs be refunded;
- (b) that the whole or part of the costs be remitted; and
- (c) that the right to recover the costs be waived, whether wholly or to any specified extent.

(3) The power of the Council to take any such directions is not confined to cases where the client may have a cause of action against the solicitor for negligence.

**Compensation**

3.—(1) The amount specified in a direction by virtue of paragraph 2(1)(c) must not exceed \$10,000.

THIRD SCHEDULE — *continued*

(2) The Chief Justice may, by order published in the *Gazette*, amend sub-paragraph (1) by substituting for the sum of \$10,000 such other sum as he considers appropriate.

(3) Before making any such order, the Chief Justice must consult the Society.

**Assessment of costs**

4.—(1) Where the Council has given a direction under paragraph 2(1)(a), then —

(a) for the purposes of any assessment of a bill covering the costs, the amount charged by the bill in respect of them is deemed to be limited to the amount specified in the determination; and

*[S 265/2022 wef 01/04/2022]*

(b) where a bill covering the costs has not been assessed, the client, for the purposes of their recovery (by whatever means and notwithstanding any statutory provision or agreement), is deemed to be liable to pay in respect of them only the amount specified in the determination.

*[S 265/2022 wef 01/04/2022]*

(2) Where a bill covering the costs has been assessed, the direction, so far as it relates to the costs, ceases to have effect.

*[S 265/2022 wef 01/04/2022]*

*[S 265/2022 wef 01/04/2022]*

**Failure to comply with direction**

5.—(1) If a solicitor or his firm, law corporation or limited liability law partnership fails to comply with a direction given under this Schedule, any person may make a complaint in respect of that failure to a Judge; but no other proceedings are to be brought in respect of it except pursuant to an order made under sub-paragraph (2).

(2) On the hearing of such a complaint, the Judge may, if he thinks fit, direct that the direction be treated, for the purpose of enforcement, as if it were contained in an order made by the General Division of the High Court.

*[S 1054/2020 wef 02/01/2021]*

**Fees**

6.—(1) The Council may, by rules made with the concurrence of the Chief Justice, make provision for the payment, by any client with respect to whom the Council is asked to consider whether to take any of the steps, of such fee as may be prescribed.

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THIRD SCHEDULE — *continued*

(2) The rules may provide for the exemption of such classes of client as may be prescribed.

(3) Where a client pays the prescribed fee, it must be repaid to him if the Council takes any of the steps in the matter with respect to which the fee was paid.

**Costs**

7. Where the Council takes any of the steps with respect to a solicitor, the Council may also direct him to pay to the Council —

- (a) the amount of the fee payable by the Council to the client under paragraph 6(3); and
- (b) an amount which is calculated by the Council as the cost to it of dealing with the complaint, or which in its opinion represents a reasonable contribution towards that cost.

**Duty of Judge**

8. Where a Judge —

- (a) is considering, or has considered, an application or complaint with respect to a solicitor under this Schedule; and
- (b) is of the opinion that the Council should consider whether to take any of the steps with respect to that solicitor,

he must inform the Council.

**Powers of Society to examine documents in connection with complaints**

9.—(1) Where the Council is satisfied that it is necessary to do so for the purpose of investigating any complaint made to the Society relating to the quality of any professional services provided by a solicitor, the Society may give notice to —

- (a) the solicitor or his firm;
- (b) the law corporation of which the solicitor is a director or an employee;  
or
- (c) the limited liability law partnership of which the solicitor is a partner or an employee,

requiring the production or delivery to any person appointed by the Society, at a time and place to be fixed by the Society, of all documents in the possession of the persons or entities referred to in sub-paragraph (a), (b) or (c) (as the case may be) in connection with the matters to which the complaint relates (whether or not they relate also to other matters).

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THIRD SCHEDULE — *continued*

(2) Paragraphs 13(2) to (12) and 15 to 19 of the First Schedule apply in relation to the powers conferred by sub-paragraph (1) as they apply in relation to the powers conferred by paragraph 13(1) of that Schedule and accordingly in those provisions —

- (a) any reference to a person appointed, or to a requirement, under that sub-paragraph is to be construed as including a reference to a person appointed, or to a requirement, under sub-paragraph (1); and
- (b) any reference to any such documents as are mentioned in that sub-paragraph is to be construed as including a reference to any such documents as are mentioned in sub-paragraph (1).

**Exercise of powers by Council**

10. The powers of the Council under this Schedule are exercisable in relation to a person even though his name has been removed from, or struck off, the roll and references to a solicitor in this Schedule, so far as they relate to the exercise of those powers, are to be construed accordingly.

**Rules**

11. The Council may, with the concurrence of the Chief Justice, make rules to give full effect to or to carry out the purposes of the provisions of this Schedule.

FOURTH SCHEDULE

Rule 5

MODIFIED APPLICATION OF  
LEGAL PROFESSION (DEPOSIT INTEREST) RULES

LEGAL PROFESSION  
(DEPOSIT INTEREST) RULES

**Citation**

1. These Rules may be cited as the Legal Profession (Deposit Interest) Rules.

**Fixed deposits and interest payable**

2.—(1) Subject to rule 4, a solicitor (or a foreign lawyer registered under section 36B of the Act) who receives any money exceeding the threshold amount for or on account of any particular client to hold in the applicable circumstances —

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FOURTH SCHEDULE — *continued*

(a) must —

- (i) deposit the money separately in a bank or an approved finance company by way of fixed deposit repayable on demand in compliance with paragraph (3); and
- (ii) account to the client for all interest earned on the money deposited; or

(b) must pay to the client out of the solicitor's (or foreign lawyer's) own money the amount of the interest which would have accrued for the client's benefit if the money had been deposited in accordance with sub-paragraph (a)(i).

(2) However, subject to rule 4, if a solicitor (or a foreign lawyer registered under section 36B of the Act) receives, on or after 1 December 2015, any money not exceeding the threshold amount but more than \$5,000 (or the equivalent in foreign currency on the date of receipt) for or on account of any particular client to hold in the applicable circumstances, and chooses to deposit the money by way of fixed deposit, the solicitor (or foreign lawyer) must —

- (a) deposit the money separately in a bank or an approved finance company by way of fixed deposit repayable on demand in compliance with paragraph (3); and
- (b) account to the client for all interest earned on the money deposited.

(3) Every fixed deposit referred to in paragraph (1)(a) or (2)(a) must —

- (a) in the case of a solicitor who practises in a Singapore law practice, be —
  - (i) in the name of —
    - (A) the solicitor receiving money for or on account of the client; or
    - (B) the solicitor's law practice; and
  - (ii) in the name of the client or the matter concerned;
- (b) in the case of a solicitor registered under section 36E of the Act who practises in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice, be —
  - (i) in the name of the solicitor's law practice; and
  - (ii) in the name of the client or the matter concerned; or

FOURTH SCHEDULE — *continued*

(c) in the case of a foreign lawyer registered under section 36B of the Act, be —

- (i) in the name of the foreign lawyer’s law practice; and
- (ii) in the name of the client or the matter concerned.

(3A) Paragraphs (1), (2) and (3) apply to the following persons only if the money is received, or is to be held, for or on account of a client in respect of a matter involving the practice of Singapore law:

- (a) a solicitor registered under section 36E of the Act who practises in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice;
- (b) a foreign lawyer registered under section 36B of the Act who practises in a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice.

(4) In this rule —

“applicable circumstances”, for a solicitor (or a foreign lawyer registered under section 36B of the Act) who receives money for or on account of a client, means circumstances in which —

- (a) the solicitor (or foreign lawyer) knows, from the instructions to the solicitor (or foreign lawyer) when receiving the sum of money, that the sum will not, within 4 months after the receipt of the sum, be withdrawn in whole or reduced to a sum below the threshold amount (if paragraph (1) applies) or \$5,000 (if paragraph (2) applies) for or on account of the client; and
- (b) the sum of money is not so withdrawn or reduced within that 4 months;

“approved finance company” means a finance company registered under the Finance Companies Act (Cap. 108) which is approved by the Minister to accept deposits of client’s money for the purpose of these Rules;

“law practice” —

- (a) in relation to a solicitor who practises in a Singapore law practice, means —
  - (i) the law firm of which the solicitor is the sole proprietor, a partner or an employee;
  - (ii) the law corporation of which the solicitor is a director or an employee; or

FOURTH SCHEDULE — *continued*

- (iii) the limited liability law partnership of which the solicitor is a partner or an employee;
- (b) in relation to a solicitor registered under section 36E of the Act who practises in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice or a licensed foreign law practice, means the Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice (as the case may be);
- (c) in relation to a foreign lawyer registered under section 36B of the Act who practises in a Singapore law practice, means the Singapore law practice; or
- (d) in relation to a foreign lawyer registered under section 36B of the Act who practises in a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice, means the Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice (as the case may be);
- “threshold amount”, for money received by a solicitor (or a foreign lawyer registered under section 36B of the Act) for or on account of a particular client, means —
- (a) \$5,000 (or the equivalent in foreign currency on the date of receipt) if received from that client before 1 December 2015; or
- (b) \$20,000 (or the equivalent in foreign currency on the date of receipt) if received from that client on or after 1 December 2015.

[S 738/2015 wef 01/12/2015]

**Client’s remedies**

3.—(1) Without prejudice to any other remedy which may be available to him, any client who feels aggrieved that interest, or a sum equivalent thereto, has not been paid to him under these Rules on money held or received for or on his account by a solicitor is entitled to require the solicitor to obtain a certificate from the Council as to whether or not interest ought to have been earned for him.

(2) If so, the amount of such interest and on the issue of such a certificate the sum certified to be due is payable by the solicitor to the client.

(3) Without prejudice to any other remedy which may be available to him, any client who feels aggrieved that interest, or a sum equivalent thereto, has not been paid to him under these Rules on money held or received for or on his account by a foreign lawyer registered under section 36B of the Act is entitled to require the

FOURTH SCHEDULE — *continued*

foreign lawyer to obtain a certificate from the Council as to whether or not interest ought to have been earned for him.

(4) If so, the amount of such interest and on the issue of such a certificate the sum certified to be due is payable by the foreign lawyer to the client.

**Saving and application**

4.—(1) Nothing in these Rules affects any arrangement in writing whenever made between a solicitor, or a foreign lawyer registered under section 36B 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 36B 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).

## FIFTH SCHEDULE

Rule 6

MODIFIED APPLICATION OF  
LEGAL PROFESSION (SOLICITORS’ ACCOUNTS) RULESLEGAL PROFESSION  
(SOLICITORS’ ACCOUNTS) RULES**Citation**

1. These Rules may be cited as the Legal Profession (Solicitors’ Accounts) Rules.

**Definitions**

2.—(1) In these Rules, unless the context otherwise requires —

“accounting corporation”, “accounting firm” and “accounting LLP” have the same meaning respectively, as in the Accountants Act (Cap. 2);

“anticipatory conveyancing money” has the same meaning as in rule 4(4) of the Conveyancing Rules;



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FIFTH SCHEDULE — *continued*

“approved finance company” means any finance company registered under the Finance Companies Act (Cap. 108) which is approved by the Minister to accept either or both of the following:

- (a) deposits of client’s money for the purposes of these Rules;
- (b) deposits of conveyancing money for the purposes of these Rules and the Conveyancing Rules;

“bank” has the same meaning as in the Banking Act (Cap. 19);

“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 any client account, conveyancing account or conveyancing (CPF) 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 any client account, conveyancing account or conveyancing (CPF) 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);

“client” means any person on whose account a Singapore practitioner holds or receives client’s money, or on whose account an international practitioner holds or receives client’s money in respect of his practice of Singapore law;

“client account” means —

- (a) a current or deposit account maintained in the name of a practitioner at a bank; or
- (b) a deposit account maintained in the name of a practitioner with an approved finance company,

in the title of which account the word “client” appears and, in the case of a current or deposit account maintained in the name of an international practitioner, which is maintained in respect of the practice of Singapore law by that international practitioner;

“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

FIFTH SCHEDULE — *continued*

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;

“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);

“international practitioner” means a solicitor registered under section 36E of the Act, or a foreign lawyer registered under section 36B of the Act who practises in a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice, and includes every Joint Law Venture, constituent foreign law practice of a Joint Law Venture, Qualifying Foreign Law Practice and licensed foreign law practice that practises Singapore law;

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

“PD Officer” has the meaning given by section 82(3) of the Act;

*[S 917/2022 wef 01/12/2022]*

“practitioner” means a Singapore practitioner or an international practitioner;

“practitioner-trustee” means a practitioner who is the sole trustee or a co-trustee only with one or more of his partners or employees;

“public accountant” has the same meaning as in the Accountants Act;

“Public Accountants Oversight Committee” means the Public Accountants Oversight Committee appointed under section 4 of the Accountants Act;

“signatory”, in relation to a client account, means a Singapore practitioner or an international practitioner who is authorised to sign a cheque or other instruction effecting a withdrawal from the client account;

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FIFTH SCHEDULE — *continued*

“Singapore practitioner” means —

- (a) a Singapore solicitor; or
- (b) a foreign lawyer registered under section 36B of the Act who practises in a Singapore law practice;

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

“trust money” means money held or received by a practitioner which is not client’s money or conveyancing money and which is subject to a trust of which the practitioner is a trustee whether or not he is the practitioner-trustee of such trust.

(2) In these Rules, the references to accounts, books, ledgers, journals and records include loose-leaf books and such cards or other permanent documents or records as are necessary for the operation of any system of book-keeping, computerised, mechanical or otherwise.

**Client accounts, conveyancing accounts and conveyancing (CPF) accounts**

3.—(1) Subject to rule 9, every Singapore practitioner who holds or receives client’s money, or money which under rule 4 he is permitted and elects to pay into a client account, must without delay pay such money into a client account.

(1A) A Singapore practitioner —

- (a) must 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) must not hold or receive conveyancing money belonging to another person, if he is a foreign lawyer registered under section 36B of the Act who practises in a Singapore law practice.

(1B) Subject to rule 17, a Singapore practitioner must 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, must without delay pay such money into a client account.

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

(2) Any practitioner may keep one client account or as many such accounts as he thinks fit.

FIFTH SCHEDULE — *continued*

(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) must be maintained by the Singapore solicitor in accordance with the Conveyancing Rules.

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

**Moneys to be paid into client account**

4. There may be paid into a client account —

- (a) trust money;
- (b) such money belonging to the Singapore practitioner or international practitioner as may be necessary for the purpose of opening or maintaining the account;
- (c) money to replace any sum which for any reason may have been drawn from the account in contravention of rule 8(2);
- (d) money received by the Singapore practitioner, or by the international practitioner in respect of his practice of Singapore law, which under rule 5(3) he is entitled to split but which he does not split;
- (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 received by the Singapore solicitor under rule 5(4) of the Conveyancing Rules, if the Singapore solicitor satisfies the condition referred to in that provision.

**Splitting of moneys**

5.—(1) Subject to paragraph (2), a Singapore solicitor must 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 must —

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

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FIFTH SCHEDULE — *continued*

(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 must 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 must, if any part thereof consists of client's money, and may, in any other case, pay the money into a client account.

**No money other than money under rules 3(1) or (1C), 4 and 5(3) to be paid into client account**

6.—(1) No money, other than money under rules 3(1) or (1C), 4 and 5(3) which a practitioner is required or permitted to pay into a client account, is to be paid into a client account.

(2) It is the duty of a practitioner into whose client account any money has been paid in contravention of this rule to withdraw the money without the delay on discovery.

**Moneys which may be drawn from client account**

7.—(1) There may be drawn from a client account —

(a) in the case of client's money and, where the practitioner is a Singapore solicitor, in the case of any money paid into the client account under rule 4(e) or (f), or any conveyancing money or anticipatory conveyancing money deposited into the client account before 1 August 2011 which continues to be held in the client account under rule 17(1)(a) —

(i) money properly required for a payment to or on behalf of the client;

(ii) money properly required in full or partial reimbursement of money expended by the practitioner on behalf of the client;

(iii) money drawn on the client's authority;

(iv) money properly required for or towards payment of the practitioner's costs, where a bill of costs or other written intimation of the amount of the costs incurred has been

FIFTH SCHEDULE — *continued*

delivered to the client and the client has been notified that money held for him will be applied towards or in satisfaction of such costs; and

- (v) money to be transferred to another client account;
- (b) in the case of trust money —
  - (i) money properly required for a payment in the execution of the particular trust; and
  - (ii) money to be transferred to a separate bank account kept solely for the money of the particular trust;
- (c) such money, not being money to which sub-paragraph (a) or (b) applies, as may have been paid into the account under rule 4(b) or 5(3)(b); and
- (d) money which for any reason may have been paid into the account in contravention of rule 6.

(2) In the case of client's money and trust money referred to in paragraph (1)(a) and (b), the money so drawn must not exceed the total of the money held for the time being in the client account on account of the client or trust.

**Money from client account — how drawn**

8.—(1) Except as provided under rule 7, no money is to be drawn from a client account of a practitioner unless the Council, upon an application made to it by the practitioner, specifically authorises in writing such withdrawal.

(2) No money is to be drawn from a client account under rule 7(1)(a)(ii) or (iv), (c) or (d) except by —

- (a) a cheque drawn in favour of the practitioner; or
- (b) a transfer to a bank account in the name of the practitioner, not being a client account.

(3) No money is to be drawn from a client account under rule 7(1)(c) or (d) by a cash cheque or a bearer cheque.

(4) No money is to be drawn from a client account by a cash cheque or a bearer cheque except with the permission of a Judge sitting in the General Division of the High Court.

*[S 1054/2020 wef 02/01/2021]*

*[S 265/2022 wef 01/04/2022]*

(4A) No money is to be drawn from a client account by means of any —

- (a) automated teller machine;

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FIFTH SCHEDULE — *continued*

(b) telephone banking service; or

(c) online banking service.

(5) No sum exceeding \$5,000 is to be drawn from a client account except upon a cheque (or other instruction effecting the withdrawal) signed by 2 solicitors.

(6) Paragraph (5) does not apply if —

(a) the practitioner has engaged a book-keeper for the purposes of rule 11(8); and

(b) the sum to be drawn does not exceed \$30,000.

(7) A solicitor must not sign a cheque or other instruction effecting a withdrawal from a client account if —

(a) the solicitor has been —

(i) in practice as a solicitor in Singapore for less than 3 years in aggregate; or

(ii) employed as a Judicial Service Officer, a Legal Service Officer or a PD Officer for less than 3 years in aggregate;

*[S 12/2022 wef 14/01/2022]*

*[S 917/2022 wef 01/12/2022]*

(b) the solicitor is not holding a current practising certificate; or

(c) the practising certificate of the solicitor is subject to any condition imposed under section 25A or 27A of the Act prohibiting the solicitor from signing such cheques or instructions.

(8) For the avoidance of doubt, a practitioner must comply with the requirements of these Rules in respect of the withdrawal of money from a client account notwithstanding that the permission of a Judge sitting in the General Division of the High Court has been obtained in respect of that withdrawal for the purposes of paragraph (4).

*[S 1054/2020 wef 02/01/2021]*

*[S 265/2022 wef 01/04/2022]*

**Where practitioner under no obligation to pay client's money into client account**

9.—(1) Notwithstanding the provisions of these Rules, a practitioner is not under an obligation to pay into a client account client's money held or received by him —

FIFTH SCHEDULE — *continued*

- (a) in the form of cash, and which is without delay paid in cash in the ordinary course of business to the client or on his behalf to a third party;
  - (b) in the form of a cheque or draft which is endorsed over in the ordinary course of business to the client or on his behalf to a third party and is not passed by the practitioner through a bank account or an account with an approved finance company account; or
  - (c) which he pays into a separate bank account or into a separate account with an approved finance company opened or to be opened in the name of the client or of some person designated by the client in writing.
- (2) Notwithstanding the provisions of these Rules, a practitioner must not pay into a client account, money held or received by him —
- (a) which the client for his own convenience requests the practitioner in writing to withhold from such account;
  - (b) for or towards payment of a debt due to the practitioner from the client or in reimbursement of money expended by the practitioner on behalf of the client; or
  - (c) which is expressly paid to him —
    - (i) on account of costs incurred, in respect of which a bill of costs or other written intimation of the amount of the costs has been delivered for payment; or
    - (ii) as an agreed fee (or on account of an agreed fee) for business undertaken or to be undertaken.
- (3) Where money includes client's money as well as money of the nature described in paragraph (2), that money must be dealt with in accordance with rule 5(3).
- (4) Notwithstanding the provisions of these Rules, the Council may upon an application made to it by a practitioner specifically authorise him in writing to withhold any client's money from a client account.

**Transfers between accounts**

10. No sum is to 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



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FIFTH SCHEDULE — *continued*

- (b) if the practitioner 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.

**Cash books, ledgers, journals, etc.**

11.—(1) Every Singapore practitioner must at all times keep properly written up in the English language such cash books, ledgers and journals and such other books and accounts, and every international practitioner must at all times keep properly written up in the English language such cash books, ledgers and journals and such other books and accounts in respect of his practice of Singapore law, as may be necessary —

- (a) to show all his dealings with —
- (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;
- (b) to show separately in respect of each client all money of the categories specified in sub-paragraph (a) which is received, held or paid by him on account of that client; and
- (c) to distinguish all money of the categories mentioned in sub-paragraph (b) received, held or paid by him, from any other money received, held or paid by him.

(2) All dealings referred to in paragraph (1)(a) must be recorded as may be appropriate —

- (a) in a client's cash book or a client's column of a cash book; or
- (b) in a record of sums transferred from the ledger account of one client to that of another,

and in addition —

- (i) in a client's ledger or a client's column of a ledger; and
- (ii) in a journal.

FIFTH SCHEDULE — *continued*

(2A) No other dealings are to be recorded in such client's cash book and ledger mentioned in paragraph (2) or, as the case may be, in such client's columns and journal.

(2B) All dealings of the Singapore practitioner relating to his practice as a Singapore practitioner other than those referred to in paragraph (1)(a) must, subject to compliance with the Legal Profession (Solicitors' Trust Accounts) Rules (R 9), be recorded in such other cash book and ledger or such other columns of a cash book and ledger and such journal as the Singapore practitioner may choose to maintain.

(2C) All dealings of the international practitioner in respect of his practice of Singapore law other than those referred to in paragraph (1)(a) must, subject to compliance with the Legal Profession (Solicitors' Trust Accounts) Rules (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015), be recorded in such other cash book and ledger or such other columns of a cash book and ledger and such journal as the international practitioner may choose to maintain.

(3) In addition to the books and accounts referred to in paragraphs (2) and (2B), every Singapore practitioner must keep a record of all bills of costs (distinguishing between profit costs and disbursements) and of all written intimations under rules 7(1)(a)(iv) and 9(2)(c)(i) delivered or made by the Singapore practitioner to his clients, which record must be contained in a bills delivered book or a file of copies of such bills and intimations.

(3A) In addition to the books and accounts referred to in paragraphs (2) and (2C), every international practitioner must keep, in respect of his practice of Singapore law, a record of all bills of costs (distinguishing between profit costs and disbursements) and of all written intimations under rules 7(1)(a)(iv) and 9(2)(c)(i) delivered or made by the international practitioner to his clients, which record must be contained in a bills delivered book or a file of copies of such bills and intimations.

(4) Every Singapore practitioner must within one month of his commencing practice on his own account (either alone, in the case of a solicitor, or in partnership) and thereafter not less than once in every succeeding month cause the balance of his clients' cash books (or clients' column of his cash book) to be reconciled with his clients' bank statements and must keep in the cash book or other appropriate place a statement showing the reconciliation.

(4A) Every international practitioner must, in respect of his practice of Singapore law, not less than once in every month, cause the balance of his clients' cash books (or clients' column of his cash book) to be reconciled with his clients' bank statements and must keep in the cash book or other appropriate place a statement showing the reconciliation.

FIFTH SCHEDULE — *continued*

(5) No practitioner is to make use of any computerised system of book-keeping for the purpose of this rule unless any information which is recorded on such computerised system is capable of being reproduced in the form of a printed document within a reasonable time.

(6) Every practitioner must preserve for a period of at least 6 years from the date of the last entry therein —

- (a) all accounts, books, ledgers and records kept by him under this rule; and
- (b) all bank statements received by him in respect of each client account and, if he is a Singapore solicitor, each conveyancing account and conveyancing (CPF) account.

(7) Unless authorised in writing by the Council, no money may be withdrawn from a bank account or a deposit account with an approved finance company, being or forming part of a client account of a Singapore practitioner, otherwise than under the signature of a solicitor who is not a person prohibited under rule 8(7) from signing a cheque or other instruction effecting a withdrawal from a client account.

(7A) Unless authorised in writing by the Council, no money may be withdrawn from a bank account or a deposit account with an approved finance company, being or forming part of a client account of an international practitioner, otherwise than under the signature of —

- (a) a solicitor who is not a person prohibited under rule 8(7) from signing a cheque or other instruction effecting a withdrawal from a client account; or
- (b) a foreign lawyer —
  - (i) who is registered under section 36B or 36C of the Act;
  - (ii) who has been in practice as a foreign lawyer in Singapore for not less than 3 years in aggregate; and
  - (iii) whose registration under section 36B or 36C of the Act is not subject to any condition imposed by the Director of Legal Services under section 36B(2)(b), 36C(2)(b) or 36H(5)(b) of the Act prohibiting the foreign lawyer from signing a cheque or other instruction effecting a withdrawal from a client account.

(8) Subject to rule 11A, a practitioner may engage a book-keeper to keep his books and accounts properly written up and reconciled as required by this rule.

FIFTH SCHEDULE — *continued***Engagement of book-keeper**

11A.—(1) A Singapore practitioner must not engage a book-keeper for the purposes of rule 11(8) unless he has obtained the written approval of the Council to do so.

(2) An application for the approval of the Council to engage a book-keeper for the purposes of rule 11(8) must be submitted to the Council in such form as the Council may require and must be accompanied by a statutory declaration affirmed or sworn —

- (a) if the proposed book-keeper is an accounting firm, by the sole proprietor or managing partner (as the case may be) of the accounting firm —
  - (i) stating that no proprietor or partner of the accounting firm, as the case may be, is an immediate family member of the Singapore practitioner;
  - (ia) stating whether the person to be appointed to provide book-keeping services to the Singapore practitioner on behalf of the accounting firm has completed any course specified under paragraph (2A) and, if that person has not completed such a course, undertaking that that person will complete the course within 12 months of being so appointed;
  - (ii) undertaking that he will inform the Council in writing immediately if the book-keeper encounters any of the issues referred to in paragraph (8); and
  - (iii) undertaking that he will inform the Council in writing immediately if there are any changes in the matters referred to in sub-paragraph (i);
- (b) if the proposed book-keeper is an accounting corporation, by the managing director of the accounting corporation —
  - (i) stating that no director or member of the accounting corporation is an immediate family member of the Singapore practitioner;
  - (ia) stating whether the person to be appointed to provide book-keeping services to the Singapore practitioner on behalf of the accounting corporation has completed any course specified under paragraph (2A) and, if that person has not completed such a course, undertaking that that person will complete the course within 12 months of being so appointed;

FIFTH SCHEDULE — *continued*

- (ii) undertaking that he will inform the Council in writing immediately if the book-keeper encounters any of the issues referred to in paragraph (8); and
  - (iii) undertaking that he will inform the Council in writing immediately if there are any changes in the matters referred to in sub-paragraph (i);
- (ba) if the proposed book-keeper is an accounting LLP, by the manager of the accounting LLP —
  - (i) stating that no partner or manager of the accounting LLP is an immediate family member of the Singapore practitioner;
  - (ia) stating whether the person to be appointed to provide book-keeping services to the Singapore practitioner on behalf of the accounting LLP has completed any course specified under paragraph (2A) and, if that person has not completed such a course, undertaking that that person will complete the course within 12 months of being so appointed;
  - (ii) undertaking that he will inform the Council in writing immediately if the book-keeper encounters any of the issues referred to in paragraph (8); and
  - (iii) undertaking that he will inform the Council in writing immediately if there are any changes in the matters referred to in sub-paragraph (i);
- (c) if the proposed book-keeper is a firm or body corporate providing book-keeping services (other than an accounting firm, accounting corporation or accounting LLP), by the sole proprietor, managing partner or managing director of the firm or body corporate (as the case may be) —
  - (i) stating that no relevant person is an immediate family member of the Singapore practitioner;
  - (ia) stating whether the person to be appointed to provide book-keeping services to the Singapore practitioner on behalf of the firm or body corporate has completed any course specified under paragraph (2A) and, if that person has not completed such a course, undertaking that that person will complete the course within 12 months of being so appointed;
  - (ii) undertaking that he will inform the Council in writing immediately if the book-keeper encounters any of the issues referred to in paragraph (8);

FIFTH SCHEDULE — *continued*

- (iii) stating the professional qualifications of persons who will provide book-keeping services to the Singapore practitioner on behalf of the firm or body corporate and any relevant experience they may have in preparing accounts for a Singapore practitioner; and
  - (iv) undertaking that he will inform the Council in writing immediately if there are any changes in the matters referred to in sub-paragraph (i) or (iii); or
- (d) if the proposed book-keeper is an individual, by the book-keeper —
- (i) stating that he is not an employee or immediate family member of the Singapore practitioner;
  - (ia) stating whether he has completed any course specified under paragraph (2A) and, if he has not completed such a course, undertaking that he will complete the course within 12 months of being engaged by the Singapore practitioner as a book-keeper;
  - (ii) undertaking that he will inform the Council in writing immediately if he encounters any of the issues referred to in paragraph (8);
  - (iii) stating his professional qualifications and, if he is not a public accountant, any relevant experience he may have in preparing accounts for a Singapore practitioner; and
  - (iv) undertaking that he will inform the Council in writing immediately if there are any changes in the matters referred to in sub-paragraph (i) or (iii).

(2A) The Council may specify one or more courses for the purposes of paragraph (2)(a)(ia), (b)(ia), (ba)(ia), (c)(ia) and (d)(ia) by publishing the particulars of the specified courses on the website of the Society.

(3) The Council may, in its discretion, refuse to grant its approval for a Singapore practitioner to engage a book-keeper for the purposes of rule 11(8) if—

- (a) the book-keeper or any person who will provide book-keeping services to the Singapore practitioner on behalf of the book-keeper does not, in the opinion of the Council, possess the requisite professional qualifications or relevant experience to carry out his duties;
- (b) the book-keeper or (if the proposed book-keeper is a firm or body corporate) any relevant person is an immediate family member of the Singapore practitioner;

FIFTH SCHEDULE — *continued*

- (c) the Council is of the view that the book-keeper or (if the proposed book-keeper is a firm or body corporate) any relevant person is unlikely to act independently of the Singapore practitioner; or
  - (d) a notice of disqualification under paragraph (4) or rule 3(2) of the Legal Profession (Accountant's Report) Rules (R 10) has been issued in respect of the proposed book-keeper or (if the proposed book-keeper is a firm or body corporate) any relevant person.
- (4) Where —
- (a) the Public Accountants Oversight Committee has made a disciplinary order against a public accountant under section 52(2) of the Accountants Act (Cap. 2) (or an equivalent provision under the repealed Accountants Act (Cap. 2, 2001 Ed.)) or against an accounting corporation or accounting firm or accounting LLP under section 53(2) of the Accountants Act (or an equivalent provision under the repealed Accountants Act);
  - (b) the Council is satisfied that a Singapore practitioner has not complied with these Rules and a book-keeper engaged by the Singapore practitioner for the purposes of rule 11(8) has failed to inform the Law Society promptly of any issues referred to in paragraph (8);
  - (c) the Council is satisfied that a book-keeper or any relevant person does not satisfy the minimum requirements as to qualifications, independence or experience required by the Council or any statutory declaration furnished to the Council under paragraph (2) was false in regard to any of those requirements; or
  - (d) any undertaking under paragraph (2)(a)(ia), (b)(ia), (ba)(ia), (c)(ia) or (d)(ia), relating to the completion of any course specified under paragraph (2A), given by a book-keeper or in respect of a person appointed to provide book-keeping services on behalf of a book-keeper, as the case may be, has not been complied with,

the Council may, in its discretion, at any time notify the book-keeper that he is not qualified to be engaged as a book-keeper for the purposes of rule 11(8).

(5) The Council may give notice, of the fact that a book-keeper is not qualified to be engaged as a book-keeper for the purposes of rule 11(8), to any Singapore practitioner who appears to the Council to be likely to engage that book-keeper for the purposes of rule 11(8) or for the purpose of giving an accountant's report under the Legal Profession (Accountant's Report) Rules (R 10).

FIFTH SCHEDULE — *continued*

(6) After a book-keeper has been notified that he is not qualified to be engaged as a book-keeper for the purposes of rule 11(8) and until such notice of disqualification has been withdrawn by the Council, he —

(a) must not be engaged as a book-keeper for the purposes of rule 11(8);  
and

(b) is not qualified to give an accountant's report under the Legal Profession (Accountant's Report) Rules (R 10).

(7) In coming to its decision, the Council must (if the decision is based on any matter referred to in paragraph (4)(a)) take into consideration any observation or explanation made or given by the book-keeper or on his behalf by the Public Accountants Oversight Committee.

(8) Subject to paragraph (9), the issues which a book-keeper is required to undertake to inform the Council under paragraph (2)(a)(ii), (b)(ii), (ba)(ii), (c)(ii) and (d)(ii) are as follows:

(a) the book-keeper is unable to reconcile the balance in the client's cash book (or client's column in the cash book) with the bank statements for all or any of the Singapore practitioner's client accounts or the Singapore solicitor's conveyancing accounts or conveyancing (CPF) accounts in any month;

(b) the book-keeper is unable to properly write up the books and accounts as required by rule 11;

(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;

(d) the Singapore practitioner has failed to respond to such query from the book-keeper as is necessary to enable the book-keeper to carry out his duties referred to in sub-paragraph (a), (b) or (c).

(9) The issues referred to in paragraph (8) do not include trivial breaches due to clerical errors or mistakes in book-keeping, that were rectified upon discovery and did not result in any loss to the client.

(10) A book-keeper engaged by a Singapore practitioner for the purposes of rule 11(8) must submit to the Council annually a statutory declaration as described in paragraph (2) and the statutory declaration must be submitted not later than 2 weeks after each anniversary of the date when the Council granted its written approval for the book-keeper to be so engaged by the Singapore practitioner.

(11) In this rule, "immediate family member", in relation to a Singapore practitioner, means a spouse, a child, an adopted child, a stepchild, a sibling or a



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FIFTH SCHEDULE — *continued*

parent of the Singapore practitioner or (if the Singapore practitioner is a partner or director of a law firm, a limited liability law partnership or a law corporation) of any partner or director of that law firm, limited liability law partnership or law corporation (as the case may be).

(12) In paragraphs (2)(c)(i), (3)(b), (c) or (d) or (4)(c), “relevant person” means, in relation to a firm or a body corporate providing book-keeping services to a Singapore practitioner, any proprietor, partner, director, member or employee of the firm or body corporate (as the case may be), or any person who will provide book-keeping services to the Singapore practitioner on behalf of the firm or body corporate.

(13) Nothing in this rule deprives a Singapore practitioner of the right on the grounds of privilege as between solicitor and client to decline to produce to the book-keeper any document which the book-keeper may consider necessary for him to inspect for the purposes of carrying out his duties referred to in paragraph (8)(a) or (b).

(14) Where the Singapore practitioner so declines, the book-keeper must set out the circumstances and particulars of the issue encountered when he informs the Council of the issue.

(15) Paragraphs (1) to (14) apply, with the necessary modifications, to an international practitioner in respect of his practice of Singapore law, and for the purposes of such application, any reference to a Singapore practitioner is to be construed as a reference to an international practitioner.

**Power of Council to require production of books of account, etc.**

12.—(1) In order to ascertain whether these Rules have been complied with by a Singapore practitioner, the Council acting —

(a) on its own motion; or

(b) on a written complaint lodged with it by a third party,

may require the Singapore practitioner to produce at a time and place to be fixed by the Council, his books of account, bank pass books, loose-leaf bank statements, statements of account, vouchers and any other necessary documents for the inspection of any person appointed by the Council and to supply to that person any necessary information and explanations and that person must prepare for the information of the Council a report on the result of such inspection.

(2) Such report may be used as a basis for proceedings under the Act.

(3) Upon being required to do so, a Singapore practitioner must produce such books of account, bank pass books, loose-leaf bank statements, statements of account, vouchers and documents at the time and place fixed.

FIFTH SCHEDULE — *continued*

(4) Before making any appointment under paragraph (1), the Council must consider any objection made by the Singapore practitioner to the appointment of a particular person on personal or other proper grounds.

(5) Before instituting an inspection on a written complaint lodged with it by a third party, the Council —

(a) must require prima facie evidence that a ground of complaint exists; and

(b) may require the payment by that party to the Council of a reasonable sum to be fixed by it to cover the costs of the inspection, and the costs of the Singapore practitioner against whom the complaint is made.

(6) The Council may deal with any sum so paid in such manner as it thinks fit.

(7) Paragraphs (1) to (6) apply, with the necessary modifications, to an international practitioner in respect of his practice of Singapore law, and for the purposes of such application, any reference to a Singapore practitioner is to be construed as a reference to an international practitioner.

**Intimation of costs incurred**

13. A written intimation of the amount of a practitioner's costs incurred and a notification to a client that money held for him will be applied as mentioned in rule 7(1)(a)(iv) may be delivered to a client in the same manner as a bill of costs is required to be delivered under section 118 of the Act.

**Requirements of Council — how made**

14. Every requirement to be made by the Council of a practitioner under these Rules —

(a) must be made in writing under the hand of the Director or a member of the Council designated by the Council for the purpose; and

(b) may be served on the practitioner by sending the document by registered post to his usual or last known address.

**Notice given by Council to book-keepers**

14A. Every notice to be given by the Council to a book-keeper under these Rules —

(a) must be in writing under the hand of the Director or a member of the Council designated by the Council for this purpose; and

(b) if the book-keeper is an accountant, an accounting firm, an accounting corporation or an accounting LLP, may be served on the book-keeper

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FIFTH SCHEDULE — *continued*

by sending the notice by registered post to the address of the book-keeper provided to the Council in relation to an application under rule 11A or appearing in the Register of Public Accountants, Register of Accounting Firms or Register of Accounting Corporations (as the case may be) kept and maintained under the Accountants Act (Cap. 2).

**Saving**

15. Nothing in these Rules deprives a practitioner of any recourse or right, whether by way of lien, set-off, counter-claim, charge or otherwise, against moneys standing to the credit of a client account.

**Power to waive provisions**

16. The Council may, if it thinks fit in any particular case, waive any of the provisions of these Rules in writing, subject to such terms and conditions as the Council may impose.

**Transitional and savings provisions for conveyancing money or anticipatory conveyancing money deposited into client account of Singapore solicitor before 1 August 2011**

17.—(1) Notwithstanding anything in these Rules or in Part II of the Conveyancing Rules, a Singapore solicitor may continue to hold any conveyancing money or anticipatory conveyancing money that is deposited into his client account before 1 August 2011 —

- (a) in any case where the money is unclaimed conveyancing money, in accordance with these Rules, until the money is drawn from the client account; or
- (b) in any other case, for a period of 5 months beginning on 1 August 2011.

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

- (a) rules 2(1), 3 to 6, 7(1), 9(3), 10, 11 and 11A(8) of these Rules in force on or after 1 August 2011 do 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) rules 2(1), 3 to 6, 7(1), 9(3), 10, 11, 11A(8) and 11B of these Rules in force immediately before 1 August 2011 continue to apply to that Singapore solicitor, in respect of that holding by him of the money.

(3) In this rule, “unclaimed conveyancing money” means any conveyancing money or anticipatory conveyancing money deposited into a Singapore solicitor’s client account before 1 August 2011 which the Singapore solicitor is unable to pay to the person entitled to be paid the money by reason that —

FIFTH SCHEDULE — *continued*

- (a) the Singapore solicitor is unable to ascertain —
  - (i) whether that person exists; or
  - (ii) the address of that person;
- (b) the Singapore solicitor has tendered to that person, but that person has not accepted, the money;
- (c) the Singapore solicitor has tendered the money to that person by a cheque, but that person has not encashed the cheque; or
- (d) despite the making of reasonable efforts, the Singapore solicitor is unable to tender the money to that person.

## SIXTH SCHEDULE

Rule 7

MODIFIED APPLICATION OF LEGAL PROFESSION  
(SOLICITORS' TRUST ACCOUNTS) RULESLEGAL PROFESSION  
(SOLICITORS' TRUST ACCOUNTS)  
RULES**Citation**

1. These Rules may be cited as the Legal Profession (Solicitors' Trust Accounts) Rules.

**Definitions**

2. In these Rules, unless the context otherwise requires —

“approved finance company” means any finance company registered under the Finance Companies Act (Cap. 108) which is approved by the Minister to accept deposits of client’s money for the purposes of these Rules;

“bank” has the same meaning as in the Banking Act (Cap. 19);

“client account” means a current or deposit account which —

- (a) is maintained in the name of a practitioner at a bank or with an approved finance company;
- (b) has the word “client” appearing in its title;
- (c) is kept and operated in accordance with the provisions of the Legal Profession (Solicitors' Accounts) Rules (R 8); and

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SIXTH SCHEDULE — *continued*

(d) if maintained in the name of an international practitioner, is maintained in respect of the practice of Singapore law by that international practitioner;

“international practitioner” means a solicitor registered under section 36E of the Act, or a foreign lawyer registered under section 36B of the Act who practises in a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice;

“practitioner” means a Singapore practitioner or an international practitioner;

“practitioner-trustee” means a practitioner who is the sole trustee or a co-trustee only with one or more of his partners or employees;

“Singapore practitioner” means a solicitor, or a foreign lawyer registered under section 36B of the Act, who practises in a Singapore law practice;

“trust account” means a current or deposit account which —

(a) is maintained in the name of a practitioner at a bank or with an approved finance company solely for money subject to a particular trust of which the practitioner is a practitioner-trustee; and

(b) has the word “trustee” or “executor” appearing in its title or which is otherwise clearly designated as a trust account.

**Trust accounts**

3. Subject to rule 9, every practitioner-trustee who holds or receives money subject to a trust of which he is a practitioner-trustee, other than money which is paid into a client account as permitted by the Legal Profession (Solicitors’ Accounts) Rules (R 8), must without delay pay such money into the trust account of the particular trust.

**Moneys to be paid into trust account**

4. There may be paid into a trust account —

(a) money subject to the particular trust;

(b) such money belonging to the practitioner-trustee or to a co-trustee as may be necessary for the purpose of opening or maintaining the account; or

(c) money to replace any sum which for any reason may have been drawn from the account in contravention of rule 8.

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SIXTH SCHEDULE — *continued*

**Cheque or draft which includes trust money to be paid into client account**

5. Where a practitioner holds or receives a cheque or draft which includes money subject to a trust or trusts of which the practitioner is practitioner-trustee, he must pay it into a client account as permitted by the Legal Profession (Solicitors' Accounts) Rules (R 8).

**No money other than money under rules 3 and 4 to be paid into trust account**

6.—(1) No money, other than money which under rules 3 and 4 a practitioner is required or permitted to pay into a trust account, is to be paid into a trust account.

(2) It is the duty of a practitioner into whose trust account any money has been paid in contravention of this rule to withdraw the money without delay on discovery.

**Moneys which may be withdrawn from trust account**

7. There may be drawn from a trust account —

- (a) money properly required for payment in the execution of the particular trust;
- (b) money to be transferred to a client account;
- (c) such money, not being money subject to the particular trust, as may have been paid into the account under rule 4(b); or
- (d) money which has (for any reason) been paid into the account in contravention of rule 6.

**Council to authorise withdrawal**

8. No money, other than money drawn under rule 7 from a trust account maintained in the name of a practitioner, is to be so drawn unless the Council upon an application made to it by the practitioner expressly authorises in writing its withdrawal.

**Where practitioner under no obligation to pay money into trust account**

9. Notwithstanding the provisions of these Rules, a practitioner is not under an obligation to pay into a trust account money subject to a trust of which he is the practitioner-trustee which is received by him —

- (a) in the form of cash and which is immediately paid to a third party in the form of cash in the execution of the trust; or

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SIXTH SCHEDULE — *continued*

- (b) in the form of a cheque or draft and which is immediately endorsed over to a third party in the execution of the trust without being passed by the practitioner through a bank account or an account maintained with an approved finance company.

**Books and accounts**

10.—(1) Every practitioner-trustee must at all times keep properly written up in the English language such books and accounts as may be necessary —

- (a) to show separately in respect of each trust of which he is the practitioner-trustee all his dealings with money received, held or paid by him on account of that trust; and
- (b) to distinguish the same from money received, held or paid by him on any other accounts.

(2) Every practitioner-trustee must preserve for at least 6 years from the date of the last entry therein all books and accounts kept by him under this rule.

**Power of Council to require production of books of account, etc.**

11.—(1) In order to ascertain whether these Rules have been complied with by a practitioner-trustee, the Council acting —

- (a) on its own motion; or
- (b) on a written complaint lodged with it by any person,

may require the practitioner-trustee to produce at a time and place to be fixed by the Council, all books of account, bank pass books, loose-leaf bank statements, statements of account, vouchers and documents relating to all or any of the trusts of which he is the practitioner-trustee for the inspection of any person appointed by the Council, and that person must prepare for the information of the Council a report on the result of inspection.

- (2) Such report may be used as a basis for proceedings under the Act.
- (3) Upon being required to do so, a practitioner-trustee must produce such books of account, bank pass books, loose-leaf bank statements, statements of account, vouchers and documents at the time and place fixed.
- (4) Before making any appointment under paragraph (1), the Council must consider any objection made by any such practitioner-trustee to the appointment of a particular person on personal or other proper grounds.
- (5) Before instituting an inspection on a written complaint lodged with it by any person, the Council —

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SIXTH SCHEDULE — *continued*

- (a) must require prima facie evidence that a ground of complaint exists; and
  - (b) may require the payment by the person to the Council of a reasonable sum to be fixed by it to cover the costs of the inspection, and the costs of the practitioner-trustee against whom the complaint is made.
- (6) The Council may deal with any sum so paid in such manner as it thinks fit.
- (7) In this rule, “bank pass book” and “bank statement” mean, respectively, a pass book and a statement issued by a bank in respect of any client account maintained at such bank, and includes a pass book and a statement issued by an approved finance company in respect of a client account maintained at such finance company.

**Requirements of Council — how made**

12. Every requirement to be made by the Council under these Rules of a practitioner-trustee —

- (a) must be made in writing under the hand of the Director or a member of the Council designated by the Council for the purpose; and
- (b) may be served on the practitioner-trustee by sending the document by registered post to his usual or last known address.

**Saving**

13. Nothing in these Rules deprives a practitioner of any recourse or right, whether by way of lien, set-off, counter-claim, charge or otherwise, against moneys standing to the credit of a trust account.

SEVENTH SCHEDULE

Rule 8

MODIFIED APPLICATION OF LEGAL PROFESSION  
(ACCOUNTANT’S REPORT) RULES

LEGAL PROFESSION  
(ACCOUNTANT’S REPORT)  
RULES

**Citation**

1. These Rules may be cited as the Legal Profession (Accountant’s Report) Rules.



SEVENTH SCHEDULE — *continued***Definitions**

## 2. In these Rules —

“approved finance company” means any finance company registered under the Finance Companies Act (Cap. 108) which is approved by the Minister to accept either or both of the following:

- (a) deposits of client’s money for the purposes of these Rules;
- (b) deposits of conveyancing money for the purposes of these Rules and the Conveyancing and Law of Property (Conveyancing) Rules 2011 (G.N. No. S 391/2011);

“bank” has the same meaning as in the Banking Act (Cap. 19);

“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 any client account, conveyancing account or conveyancing (CPF) 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);

“client”, “client account”, “client’s money” and “trust money” have the meanings respectively assigned to them by the Legal Profession (Solicitors’ Accounts) Rules (R 8);

“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;

“international practitioner” means a solicitor registered under section 36E of the Act, or a foreign lawyer registered under section 36B of the Act who practises in a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice;

“international solicitor” means a solicitor registered under section 36E of the Act;

“practitioner” means a Singapore practitioner or an international practitioner;

“Public Accountants Oversight Committee” means the Public Accountants Oversight Committee appointed under section 4 of the Accountants Act (Cap. 2);

“Singapore practitioner” means a solicitor, or a foreign lawyer registered under section 36B of the Act, who practises in a Singapore law practice;

SEVENTH SCHEDULE — *continued*

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

“trust account” has the meaning assigned to it by the Legal Profession (Solicitors’ Trust Accounts) Rules (R 9).

**Qualified accountant**

3.—(1) An accountant is qualified to give an accountant’s report on behalf of a practitioner if —

- (a) he is practising in Singapore and is authorised to practise as a public accountant under the Accountants Act (Cap. 2);
- (b) he has neither been at any time during the accounting period, nor subsequently, before giving the report, become —
  - (i) a partner or an employee of the practitioner or of any partner of his; or
  - (ii) a partner, a director, a member or an employee of a limited liability law partnership, a law corporation, a Joint Law Venture, a constituent foreign law practice (of a Joint Law Venture), a Qualifying Foreign Law Practice or a licensed foreign law practice in which the practitioner is a partner or director; and
- (c) he is not subject to a notice of disqualification under paragraph (2) or under rule 11A(4) 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 2015 (in the case of an international solicitor or a foreign lawyer registered under section 36B of the Act).

(2) Where —

- (a) the Public Accountants Oversight Committee has made a disciplinary order against a public accountant under section 52(2) of the Accountants Act or an equivalent provision under the repealed Accountants Act (Cap. 2, 2001 Ed.); or
- (b) the Council is satisfied that a Singapore practitioner has not complied with the provisions of the Legal Profession (Solicitors’ Accounts) Rules in respect of matters not specified in an accountant’s report and that the accountant who gave the report was negligent in giving the report, whether or not an application be made for a grant out of the Compensation Fund,

SEVENTH SCHEDULE — *continued*

the Council may, in its discretion, at any time notify the accountant that he is not qualified to give an accountant's report.

(3) The Council may give notice, of the fact that an accountant is not qualified to give an accountant's report, to any practitioner who appears to the Council to be likely to engage or employ that accountant for the purpose of giving an accountant's report or to be a book-keeper for the purposes of rule 11(8) of the Legal Profession (Solicitors' Accounts) Rules (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 2015 (in the case of an international solicitor or a foreign lawyer registered under section 36B of the Act).

(4) After the accountant has been notified by the Council that he is not qualified to give an accountant's report and until such notice of disqualification has been withdrawn by the Council, he —

(a) is not qualified to give an accountant's report; and

(b) must not be engaged or employed as a book-keeper for the purposes of rule 11(8) of the Legal Profession (Solicitors' Accounts) Rules or of those Rules as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015.

(5) In coming to its decision, the Council must (if the decision is based on a matter referred to in paragraph (2)(a)) take into consideration any observation or explanation made or given by the accountant or on his behalf by the Public Accountants Oversight Committee.

(6) Without prejudice to paragraph (2), where —

(a) the Public Accountants Oversight Committee has made a disciplinary order against a public accountant under section 52(2) of the Accountants Act or an equivalent provision under the repealed Accountants Act (Cap. 2, 2001 Ed.); or

(b) the Director of Legal Services is satisfied that an international solicitor, or a foreign lawyer registered under section 36B of the Act, has not complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules in respect of matters not specified in an accountant's report and that the accountant who gave the report was negligent in giving the report,

the Director of Legal Services may, in his discretion, at any time notify the accountant that he is not qualified to give an accountant's report in respect of any international solicitor or any such foreign lawyer.

(7) Without prejudice to paragraph (3), the Director of Legal Services may give notice, of the fact that an accountant is not qualified to give an accountant's report

SEVENTH SCHEDULE — *continued*

in respect of any international solicitor or any foreign lawyer registered under section 36B of the Act, to any international solicitor or any such foreign lawyer who appears to the Director of Legal Services to be likely to engage or employ that accountant for the purpose of giving an accountant's report or to be a book-keeper for the purposes of rule 11(8) of the Legal Profession (Solicitors' Accounts) Rules as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015.

(8) Without prejudice to paragraph (4), after the accountant has been notified by the Director of Legal Services that he is not qualified to give an accountant's report in respect of any international solicitor or any foreign lawyer registered under section 36B of the Act, and until such notice of disqualification has been withdrawn by the Director of Legal Services —

- (a) the accountant is not qualified to give an accountant's report in respect of any international solicitor or any such foreign lawyer; and
- (b) the accountant must not be engaged or employed as a book-keeper for the purposes of rule 11(8) of the Legal Profession (Solicitors' Accounts) Rules as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015.

(9) In coming to his decision, the Director of Legal Services must (if the decision is based on a matter referred to in paragraph (6)(a)) take into consideration any observation or explanation made or given by the accountant or on his behalf by the Public Accountants Oversight Committee.

**Duties of accountant**

4.—(1) For the purpose of giving an accountant's report, an accountant must 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 2015 (in the case of an international solicitor or a

SEVENTH SCHEDULE — *continued*

foreign lawyer registered under section 36B 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
  - (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;

SEVENTH SCHEDULE — *continued*

- (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 requests 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 2015 (in the case of an international solicitor or a foreign lawyer registered under section 36B 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 2015 (in the case of an international solicitor or a foreign lawyer registered under section 36B of the Act);
- (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

SEVENTH SCHEDULE — *continued*

- (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 2015 (in the case of an international solicitor or a foreign lawyer registered under section 36B 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).
- (2) Nothing in paragraph (1) requires the accountant —
- (a) to extend his enquiries beyond the information contained in the relevant documents relating to any client's matter produced to him supplemented by such information and explanations as he may obtain from the practitioner;
  - (b) to enquire into the stocks, shares, other securities or documents of title held by the practitioner on behalf of his clients; or
  - (c) to consider whether the books or accounts of the practitioner have been properly written up in accordance with rule 11 of the Legal Profession (Solicitors' Accounts) Rules (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 2015 (in the case of an international solicitor or a foreign lawyer registered under

SEVENTH SCHEDULE — *continued*

section 36B of the Act) at any time other than the times as at which his examination of those books and accounts takes place.

(3) If after making an examination under paragraph (1), it appears to the accountant that there is evidence that the Legal Profession (Solicitors' Accounts) Rules, or those Rules as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015, as the case may be, have not been complied with, the accountant must make such further examination as may be necessary in order to complete his report with or without qualification.

**Privilege**

5.—(1) Nothing in these Rules deprives a practitioner of the right on the grounds of privilege as between solicitor and client to decline to produce to the accountant any document which the accountant may consider it necessary for him to inspect for the purposes of his examination in accordance with rule 4.

(2) Where the practitioner so declines, the accountant must qualify his report to that effect setting out the circumstances.

**Accountant's report**

6.—(1) An accountant's report delivered by a Singapore solicitor or a partner or director of a limited liability law partnership or law corporation under these Rules must be in the form set out in the First Schedule or in a form to the like effect approved by the Council.

(1A) An accountant's report delivered by an international solicitor, or by 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 which practises Singapore law, must be in the form set out in the Second Schedule or in a form to the like effect approved by the Director of Legal Services.

(1B) An accountant's report delivered by a foreign lawyer registered under section 36B of the Act must be in the form set out in the Third Schedule or in a form to the like effect approved by the Director of Legal Services.

(2) The accountant's report must include the identification number of the accountant giving the report.

**Where accountant's report unnecessary**

7.—(1) The Council will, in each practice year, be satisfied that the delivery of an accountant's report under section 73(1) of the Act is unnecessary and will not require evidence of that fact, in the case of any solicitor who —



SEVENTH SCHEDULE — *continued*

- (a) does not hold a practising certificate and —
- (i) has never held one; or
  - (ii) having held one, has not practised in any Singapore law practice at any time during the accounting period ending on the date upon which he ceased to practise, or has delivered an accountant's report in respect of his practice in a Singapore law practice covering the accounting period ending on the date upon which he ceased to practise and to hold or receive client's money or conveyancing money, or both; or
- (b) holds a current practising certificate —
- (i) for the first time;
  - (ii) for the first time, after having for 12 months or more ceased to do so; or
  - (iii) has satisfied the Council that in respect of his practice as a Singapore solicitor —
    - (A) the Legal Profession (Solicitors' Accounts) Rules (R 8) are not applicable to him because he is employed only as an assistant solicitor by another solicitor or firm of solicitors or limited liability law partnership or law corporation and has not, during the period to which the said application relates, practised alone or in partnership or been held out to the public as a partner or director of a firm of solicitors, limited liability law partnership or law corporation or held or received client's money or conveyancing money; or
    - (B) the Legal Profession (Solicitors' Accounts) Rules are not applicable to him because during the period to which the said application relates he has not practised as a solicitor alone or as a partner or director of a firm of solicitors, limited liability law partnership or law corporation or been held out to the public as a partner or director of a firm of solicitors, limited liability law partnership or law corporation or has not held or received client's money or conveyancing money.
- (2) The Director of Legal Services will, in each practice year, be satisfied that the delivery of an accountant's report under section 73 of the Act, as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015, is unnecessary, in the case of any solicitor who —

SEVENTH SCHEDULE — *continued*

- (a) does not hold a practising certificate and —
- (i) has never held one; or
  - (ii) having held one, has not practised in any Joint Law Venture or its constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice at any time during the accounting period ending on the date upon which he ceased to practise, or has delivered an accountant's report in respect of his practice of Singapore law in a Joint Law Venture or its constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice covering the accounting period ending on the date upon which he ceased to practise and to hold or receive client's money; or
- (b) holds a current practising certificate —
- (i) for the first time;
  - (ii) for the first time, after having for 12 months or more ceased to do so; or
  - (iii) has satisfied the Director of Legal Services that in respect of his practice as an international solicitor, the Legal Profession (Solicitors' Accounts) Rules, as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015, are not applicable to him, because during the period to which the said application relates —
    - (A) he has not practised as a partner or director of any Joint Law Venture, constituent foreign law practice (of a Joint Law Venture), Qualifying Foreign Law Practice or licensed foreign law practice or been held out to the public as such a partner or director; and
    - (B) he has not held or received client's money.
- (3) The Director of Legal Services will, in each practice year, be satisfied that the delivery of an accountant's report under section 73 of the Act, as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015, is unnecessary, in the case of any foreign lawyer applying to be registered, or to renew his registration, under section 36B of the Act who —
- (a) does not hold a foreign practitioner certificate and —
- (i) has never held one; or
  - (ii) having held one, has not practised in any Joint Law Venture, Qualifying Foreign Law Practice, licensed foreign law practice

SEVENTH SCHEDULE — *continued*

or Singapore law practice at any time during the accounting period ending on the date upon which he ceased to practise, or has delivered an accountant's report in respect of his practice of Singapore law in a Joint Law Venture, Qualifying Foreign Law Practice, licensed foreign law practice or Singapore law practice covering the accounting period ending on the date upon which he ceased to practise and to hold or receive client's money; or

(b) holds a current foreign practitioner certificate —

- (i) for the first time;
- (ii) for the first time, after having for 12 months or more ceased to do so; or
- (iii) has satisfied the Director of Legal Services that the Legal Profession (Solicitors' Accounts) Rules, as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015, are not applicable to him, because during the period to which the said application relates —

(A) he has not practised as a partner or director of any Joint Law Venture, Qualifying Foreign Law Practice, licensed foreign law practice or Singapore law practice or been held out to the public as such a partner or director; and

(B) he has not held or received client's money.

**Accounting period for practitioner exempted under rule 7 obliged to deliver first report**

8.—(1) In the case of a practitioner who —

- (a) becomes under an obligation to deliver his first accountant's report; or
- (b) having been exempt under rule 7 from delivering an accountant's report in the preceding practice year, becomes under an obligation to deliver an accountant's report,

the accounting period begins on the date upon which he first held or received client's money or, in the case of a Singapore solicitor, conveyancing money, or, after such exemption, began again to hold or receive client's money or, in the case of a Singapore solicitor, conveyancing money.

(2) The accounting period referred to in paragraph (1) may cover less than 12 months and must in other respects comply with the requirements of

SEVENTH SCHEDULE — *continued*

section 73(3) of the Act (in the case of a Singapore solicitor) or section 73(3) of the Act as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015 (in the case of an international solicitor or a foreign lawyer registered under section 36B of the Act).

(3) In the case of a practitioner retiring from practice who, having ceased to hold or receive client's money or, in the case of a Singapore solicitor, conveyancing money or both, is under an obligation to deliver his final accountant's report, the accounting period —

- (a) ends on the date upon which he ceased to hold or receive client's money or, in the case of a Singapore solicitor, conveyancing money or both;
- (b) may cover less than 12 months; and
- (c) must in all other respects comply with the requirements of section 73(3) of the Act (in the case of a Singapore solicitor) or section 73(3) of the Act as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015 (in the case of an international solicitor or a foreign lawyer registered under section 36B of the Act).

**Accounting period for other practitioners**

9. In the case of a practitioner who —

- (a) was not exempt under rule 7 from delivering an accountant's report in the preceding practice year; and
- (b) since the expiry of the accounting period covered by his last accountant's report has become, or ceased to be, a member of a firm of solicitors or a partner or director of a limited liability law partnership or a law corporation (in the case of a Singapore solicitor), or a partner or director of a Joint Law Venture, a constituent foreign law practice (of a Joint Law Venture), a Qualifying Foreign Law Practice or a licensed foreign law practice (in the case of an international solicitor), or a partner or director or an employee of a Joint Law Venture, Qualifying Foreign Law Practice, licensed foreign law practice or Singapore law practice (in the case of a foreign lawyer registered under section 36B of the Act),

the accounting period may cover less than 12 months and must in all other respects comply with the requirements of section 73(3) of the Act (in the case of a Singapore solicitor) or section 73(3) of the Act as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015

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SEVENTH SCHEDULE — *continued*

(in the case of an international solicitor or a foreign lawyer registered under section 36B of the Act).

**Requirements of Council or Director of Legal Services — how made**

10.—(1) Every requirement to be made by the Council of a practitioner under these Rules —

- (a) must be made in writing under the hand of the Director or a member of the Council designated by the Council for the purpose; and
- (b) may be served on the practitioner by sending the document by registered post to his usual or last known address.

(2) Every requirement to be made by the Director of Legal Services of a practitioner under these Rules —

- (a) must be made in writing under the hand of the Director of Legal Services or a public officer designated by the Director of Legal Services for this purpose; and
- (b) may be served on the practitioner by sending the document by registered post to his usual or last known address.

**Notice given by Council or Director of Legal Services to accountants**

11.—(1) Every notice to be given by the Council to an accountant under these Rules —

- (a) must be in writing under the hand of the Director or a member of the Council designated by the Council for this purpose; and
- (b) may be served on the accountant by sending the notice by registered post to the address of the accountant as shown on the accountant's report or appearing in the Register of Public Accountants kept and maintained under the Accountants Act (Cap. 2).

(2) Every notice to be given by the Director of Legal Services to an accountant under these Rules —

- (a) must be in writing under the hand of the Director of Legal Services or a public officer designated by the Director of Legal Services for this purpose; and
- (b) may be served on the accountant by sending the notice by registered post to the address of the accountant as shown on the accountant's report or appearing in the Register of Public Accountants kept and maintained under the Accountants Act.

SEVENTH SCHEDULE — *continued***Waiver**

12.—(1) The Council may, if it thinks fit in any particular case, waive in writing any of the provisions of these Rules which apply to a Singapore solicitor or to an accountant's report to be delivered under section 73(1) of the Act, subject to such terms and conditions as the Council may impose.

(2) The Director of Legal Services may, if he thinks fit in any particular case, waive in writing any of the provisions of these Rules which apply to an international solicitor or a foreign lawyer registered under section 36B of the Act, or to an accountant's report to be delivered under section 73 of the Act, as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015, subject to such terms and conditions as the Director of Legal Services may impose.

## FIRST SCHEDULE

Rule 6(1)

LEGAL PROFESSION ACT  
(CHAPTER 161)LEGAL PROFESSION  
(ACCOUNTANT'S REPORT) RULESACCOUNTANT'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

\_\_\_\_\_  
 \_\_\_\_\_

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

SEVENTH SCHEDULE — *continued*

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;

\*(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

SEVENTH SCHEDULE — *continued*

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 \_\_\_\_\_  
\_\_\_\_\_

\*(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 \_\_\_\_\_



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SEVENTH SCHEDULE — *continued*

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.

SEVENTH SCHEDULE — *continued*

## 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 2015)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 2015).

SEVENTH SCHEDULE — *continued*

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 2015), 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.

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 2015), 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 2015).

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 2015), 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

\_\_\_\_\_  
\$  
=====

SEVENTH SCHEDULE — *continued*

(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

\_\_\_\_\_  
\$  
=====

8. \*(a) Having retired from active practice as a solicitor, the said \_\_\_\_\_  
\_\_\_\_\_ ceased to  
hold client's 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 client's  
money on \_\_\_\_\_

*Particulars of Accountant:*

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

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

Qualifications \_\_\_\_\_

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

Signature \_\_\_\_\_

Date \_\_\_\_\_

To: The Director of Legal Services,  
Legal Services Regulatory Authority, Ministry of Law,  
Singapore.

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SEVENTH SCHEDULE — *continued*

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 2015):

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\*Delete whichever is inapplicable.

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 2015)

ACCOUNTANT'S REPORT  
FOR FOREIGN LAWYER REGISTERED  
UNDER SECTION 36B 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

SEVENTH SCHEDULE — *continued*

*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

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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) (as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2015).

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 2015), 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.

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 2015), 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 2015).

SEVENTH SCHEDULE — *continued*

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 2015) 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

\_\_\_\_\_  
\$  
=====

8. \*(a) Having retired from active practice as a foreign lawyer, the said \_\_\_\_\_  
\_\_\_\_\_ ceased to hold  
client's 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 \_\_\_\_\_

SEVENTH SCHEDULE — *continued*

\_\_\_\_\_ the said \_\_\_\_\_ ceased to hold client's money on \_\_\_\_\_

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*Particulars of Accountant:*

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

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

Qualifications \_\_\_\_\_

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

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Signature \_\_\_\_\_

Date \_\_\_\_\_

To: The Director of Legal Services,  
Legal Services Regulatory Authority, Ministry of Law,  
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 2015):

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\*Delete whichever is inapplicable.



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## EIGHTH SCHEDULE

Rule 9

### MODIFIED APPLICATION OF LEGAL PROFESSION (INADEQUATE PROFESSIONAL SERVICES COMPLAINT INQUIRY) RULES

### LEGAL PROFESSION (INADEQUATE PROFESSIONAL SERVICES COMPLAINT INQUIRY) RULES

**Citation**

1. These Rules may be cited as the Legal Profession (Inadequate Professional Services Complaint Inquiry) Rules.

**Definitions**

2. In these Rules, unless the context otherwise requires —

“complaint” means a written complaint made by a client to the Council which appears to disclose that —

- (a) the professional services provided by a solicitor or his law practice in connection with any matter has not been of a quality which it is reasonable to expect of him as a solicitor; or
- (b) the professional services provided by a foreign lawyer registered under section 36B of the Act or his law practice in connection with any matter has not been of a quality which it is reasonable to expect of him as such a foreign lawyer;

“Investigative Tribunal” means an Investigative Tribunal appointed by the Council under rule 6(1);

“law practice” means —

- (a) in relation to a solicitor —
  - (i) a law firm of which the solicitor is the sole proprietor, a partner or an employee;
  - (ii) a law corporation of which the solicitor is a director or an employee;
  - (iii) a limited liability law partnership of which the solicitor is a partner or an employee; or
  - (iv) if the solicitor is registered under section 36E of the Act, the Joint Law Venture, constituent foreign law practice of a Joint Law Venture, Qualifying Foreign

EIGHTH SCHEDULE — *continued*

Law Practice or licensed foreign law practice in which the solicitor practises; or

- (b) in relation to a foreign lawyer registered under section 36B of the Act, the Joint Law Venture, Qualifying Foreign Law Practice, licensed foreign law practice or Singapore law practice in which the foreign lawyer practises;

“mediator” means a mediator appointed by the Council under rule 4(3).

**Complaint to be supported by statutory declaration**

3. Where the Council determines that a complaint by a client be referred for investigation under these Rules, the Council may require that the complaint be supported by a statutory declaration of the client which must be forwarded to the Council.

**Mediation of complaint**

4.—(1) Where the Council determines that a complaint by a client be referred for investigation under these Rules, the Director of the Society must write to the client to determine if the client consents to the mediation of his complaint by a mediator appointed by the Council.

(2) The Director of the Society must forward to the client a notice, which must be in such form as the Council may determine, to ascertain if the client consents to have his complaint mediated upon.

(3) If the client consents to the mediation, the Council must as soon as practicable appoint any solicitor who has in force a practising certificate to be the mediator and forward to the mediator a copy of the complaint specifying the allegations against the solicitor or foreign lawyer concerned.

(4) The mediator must as soon as practicable fix a date for the mediation and, by a notice which must be in such form as the Council may determine, forward to the solicitor or foreign lawyer concerned a copy of the complaint and the notice referred to in paragraph (2).

**Duties and powers of mediator**

5.—(1) The mediator may, by a notice which must be in such form as the Council may determine, require the client and the solicitor or foreign lawyer concerned to furnish to him any document or file relevant to the complaint.

(2) The mediator may adjourn the mediation as he thinks fit but must complete his mediation within 4 weeks from the time of his appointment under rule 4(3).

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EIGHTH SCHEDULE — *continued*

(3) The mediator must upon completion of his mediation submit a written report to the Council which must inform the Council if the complaint was mediated upon successfully and settled and the terms of the settlement, if any.

**Duties and powers of Investigative Tribunal**

6.—(1) A complaint by a client which has neither been referred to mediation nor settled by mediation must be referred forthwith by the Council to an Investigative Tribunal appointed by the Council for an inquiry.

(2) An Investigative Tribunal consists of —

- (a) a Chairman who is a solicitor of not less than 10 years' standing; and
- (b) one other member who is a solicitor who has in force a practising certificate.

(3) The Investigative Tribunal must —

- (a) within 2 weeks of its appointment, commence its inquiry into the complaint; and
- (b) within 2 months of its appointment, report its findings to the Council.

(4) The Investigative Tribunal must post or deliver to the solicitor or foreign lawyer concerned a copy of each of the complaint and any statutory declaration in support of the complaint and invite him to submit, within a period of not less than 14 days, to the Tribunal any written explanation he may wish to offer and to inform the Tribunal if he wishes to be personally heard by the Tribunal.

(5) The Investigative Tribunal may, after receiving any written explanation from the solicitor or foreign lawyer concerned or having heard the solicitor or foreign lawyer, request the client if he wishes to be heard personally by the Tribunal.

(6) The Investigative Tribunal must give due consideration to any explanation given by the solicitor or foreign lawyer concerned.

(7) Where an Investigative Tribunal is unable to report its findings to the Council within 2 months under paragraph (3)(b), due to the complexity of the matter or serious difficulties encountered by the Tribunal in conducting the inquiry, the Tribunal may apply in writing to the Council for an extension of time to report its findings to the Council.

(8) The Council may grant an extension of time to an Investigative Tribunal to report its findings if the Council is satisfied that the circumstances of the case justify the grant of an extension of time except that any extension of time granted must not extend beyond the period of 6 months from the date of the appointment of the Tribunal.

EIGHTH SCHEDULE — *continued*

(9) No application for an extension of time may be made to the Council under paragraph (7) upon the expiry of 6 weeks after the appointment of the Investigative Tribunal.

(10) Where the client withdraws his complaint before the Council has referred the complaint to an Investigative Tribunal or before the conclusion of the inquiry by the Tribunal, the Council may, notwithstanding such withdrawal, refer the complaint to or direct the Tribunal to continue the inquiry, as the case may be, and the Tribunal must comply with the direction and all future proceedings therein must be taken as if the complaint had been made by the Society.

**Report of Investigative Tribunal**

7.—(1) The report of an Investigative Tribunal under rule 6(3)(b) must, amongst other things, deal with the necessary steps as described in paragraph 2 of the Second Schedule to the Act which should be taken against the solicitor or foreign lawyer concerned if it appears to the Tribunal that the professional services provided by him in connection with any matter in which he or his law practice has been instructed by the client have, in any respect, not been of the quality which it is reasonable to expect of him as a solicitor or a foreign lawyer registered under section 36B of the Act, as the case may be.

(2) Where, in the course of its inquiry, an Investigative Tribunal receives information touching on or evidence of the conduct of the solicitor or foreign lawyer concerned which may give rise to a further complaint of failure to provide adequate professional services, the Tribunal may, after giving written notice to the solicitor or foreign lawyer concerned, proceed to inquire into the matter of its own motion and report its findings to the Council.

(3) Where, in the course of its inquiry, an Investigative Tribunal receives information touching on or evidence of the conduct of the solicitor or foreign lawyer concerned which discloses information of misconduct under Part VII of the Act or an offence under any written law, the Tribunal must record the information in its report to the Council.

**Determination by Council**

8.—(1) The Council must consider the report of the Investigative Tribunal within one month of the receipt of the report and must determine —

- (a) that the complaint against the solicitor or foreign lawyer concerned be dismissed;
- (b) having regard to all the circumstances of the case, that the Council takes all or any of the steps recommended by the Tribunal or such other steps as the Council may determine against the solicitor or foreign

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lawyer concerned where it appears to the Council that the professional services provided by him in connection with any matter in which he or his law practice has been instructed by the client have, in any respect, not been of the quality which it is reasonable to expect of him as a solicitor or a foreign lawyer registered under section 36B of the Act, as the case may be;

- (c) having regard to all the circumstances of the case, that the Council refers the conduct of the solicitor or foreign lawyer concerned to the Chairperson of the Inquiry Panel and no direction be given against the solicitor or foreign lawyer concerned under the Second Schedule to the Act; or
- (d) that the matter be adjourned for consideration or be referred back to the Tribunal for reconsideration or a further report.

(2) If the Council refers a matter back to an Investigative Tribunal under paragraph (1)(d), the Tribunal must revert to the Council with its recommendation within 2 months from the date the notice to refer back the report is received by the Tribunal.

**Notice**

9. Every notice given by the Council under these Rules to a client, a solicitor, a foreign lawyer registered under section 36B of the Act or an Investigative Tribunal must be in writing under the hand of the Director of the Society or any member of the Council designated by the Council for this purpose.

Made on 6 November 2015.

NG HOW YUE  
*Permanent Secretary,  
Ministry of Law,  
Singapore.*

[LAW 32/001/8.21 Vol. 5; AG/LEGIS/SL/161/2015/11 Vol. 2]

(To be presented to Parliament under section 131 (renumbered as section 185 from 18 November 2015) of the Legal Profession Act).