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**LEGAL PROFESSION ACT**  
**(CHAPTER 161, SECTION 72 (1))**

**LEGAL PROFESSION (SOLICITORS' ACCOUNTS) RULES**

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[8th August 1985]

**Arrangement of Provisions**

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**LEGAL PROFESSION ACT**  
**(CHAPTER 161, SECTION 72 (1))**

**LEGAL PROFESSION (SOLICITORS' ACCOUNTS) RULES**

[8th August 1985]

**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;

"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);

"bank pass book" means a pass book issued by a bank in respect of any client account, conveyancing account or conveyancing (CPF) account maintained at such bank, and includes a pass book issued by an approved finance company in respect of a client account maintained at such finance company;

"bank statement" means a statement issued by a bank in respect of any client account, conveyancing account or conveyancing (CPF) account maintained at such bank, and includes a statement issued by an approved finance company in respect of a client account maintained at such finance company;

"Central Provident Fund Board" means the Central Provident Fund Board constituted under the Central Provident Fund Act (Cap. 36);

"client" means any person on whose account a solicitor holds or receives client's money;

"client account" means —

(a) a current or deposit account maintained in the name of a solicitor at a bank; or

(b) a deposit account maintained in the name of a solicitor with an approved finance company,

in the title of which account the word "client" appears;

"client's money" means money held or received by a solicitor on account of a person for whom he is acting (in relation to the holding or receipt of such money) either as a solicitor, or in connection with his practice as a solicitor, 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 solicitor is solicitor-trustee;

(b) money to which the only person entitled is the solicitor 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);

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

"public accountant" has the same meaning as in the Accountants Act 2004;

"Public Accountants Oversight Committee" means the Public Accountants Oversight Committee appointed under section 4 of the Accountants Act 2004;

"signatory" , in relation to a client account, means a solicitor who is authorised to sign a cheque or other instruction effecting a withdrawal from the client account;

"solicitor" means an advocate and solicitor of the Supreme Court, and includes a Singapore law practice;

"solicitor-trustee" means a solicitor who is the sole trustee or co-trustee only with one or more of his partners or employees;

"trust money" means money held or received by a solicitor which is not client's money or conveyancing money and which is subject to a trust of which the solicitor is a trustee whether or not he is the solicitor-trustee of such trust.

(2) In these Rules, the references to accounts, books, ledgers, journals and records shall 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 solicitor who holds or receives client's money, or money which under rule 4 he is permitted and elects to pay into a client account, shall without delay pay such money into a client account.

(1A) A solicitor shall not hold or receive conveyancing money except in accordance with the applicable provisions of these Rules and the Conveyancing Rules.

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

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

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

(4) Any 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 solicitor under paragraph (3) or (4) shall be maintained by the solicitor in accordance with the Conveyancing Rules.

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

### **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 solicitor 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 solicitor, which under rule 5(3) he is entitled to split but which he does not split;

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

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

### **Splitting of moneys**

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

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

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

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

(3) Subject to paragraphs (1) and (2), where a solicitor holds or receives any sum of money which consists of a mixture of client's money, or trust money of one or more trusts, or both, and any other money —

(a) he may where practicable split the money and, if he does so, he shall deal with each part thereof as if he had received a separate sum of money in respect of that part; or

(b) if he does not split the money, he shall, if any part thereof consists of client's money, and may, in any other case, pay the money into a client account.

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

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

(2) It shall be the duty of a solicitor 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 —

(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 solicitor on behalf of the client;

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

(iv) money properly required for or towards payment of the solicitor's costs where a bill of costs or other written intimation of the amount of the costs incurred has been 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 shall 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 shall be drawn from a client account unless the Council upon an application made to it by the solicitor specifically authorises in writing such withdrawal.

(2) No money shall 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 solicitor; or
- (b) a transfer to a bank account in the name of the solicitor not being a client account.

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

(4) No money shall be drawn from a client account by a cash cheque or a bearer cheque except with the leave of a Judge of the High Court.

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

- (a) automated teller machine;
- (b) telephone banking service; or
- (c) online banking service.

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

(6) Paragraph (5) shall not apply if —

- (a) the solicitor 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 shall 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 Legal Service Officer for less than 3 years in aggregate;
- (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 solicitor shall comply with the requirements of these Rules in respect of the withdrawal of money from a client account notwithstanding that the leave of a Judge of the High Court has been obtained in respect of that withdrawal for the purposes of paragraph (4).

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

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

- (a) in the form of cash, and 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 solicitor 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 solicitor shall not pay into a client account, money held or received by him —

- (a) which the client for his own convenience requests the solicitor in writing to withhold from such account;
- (b) for or towards payment of a debt due to the solicitor from the client or in reimbursement of money expended by the solicitor 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 shall 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 solicitor specifically authorise him in writing to withhold any client's money from a client account.

#### **Transfers between accounts**

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

- (a) it would have been permissible under these Rules to have withdrawn from a client account the sum transferred from the first client and to have paid into a client account the sum so transferred to the second client; or
- (b) 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 solicitor shall at all times keep properly written up in the English language such cash books, ledgers and journals and such other books and accounts 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) 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 subparagraph (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) shall 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.

(2A) No other dealings shall 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 solicitor relating to his practice as solicitor other than those referred to in paragraph (1)(a) shall, 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 solicitor may choose to maintain.

(3) In addition to the books and accounts referred to in paragraphs (2) and (2B), every solicitor shall 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 solicitor to his clients, which record shall be contained in a bills delivered book or a file of copies of such bills and intimations.

(4) Every solicitor shall within one month of his commencing practice on his own account (either alone 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 shall keep in the cash book or other appropriate place a statement showing the reconciliation.

(5) No solicitor shall 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 solicitor shall 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's account, 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, 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.

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

#### **Engagement of book-keeper**

**11A.—(1)** A solicitor shall 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) shall be submitted to the Council in such form as the Council may require and shall 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 solicitor;

(ia) stating whether the person to be appointed to provide book-keeping services to the solicitor 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 solicitor;

(ia) stating whether the person to be appointed to provide book-keeping services to the solicitor 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;

(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 solicitor;

(ia) stating whether the person to be appointed to provide book-keeping services to the solicitor 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 solicitor;

(ia) stating whether the person to be appointed to provide book-keeping services to the solicitor 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);

(iii) stating the professional qualifications of persons who will provide book-keeping services to the solicitor on behalf of the firm or body corporate and any relevant experience they may have in preparing accounts for a solicitor; 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 solicitor;

(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 solicitor 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 solicitor; 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 Law Society.

(3) The Council may, in its discretion, refuse to grant its approval for a solicitor 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 solicitor 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 solicitor;

(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 solicitor; 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 2004 (Act 4 of 2004) (or an equivalent provision under the repealed Accountants Act (Cap. 2)) or against an accounting corporation or accounting firm or accounting LLP under section 53 (2) of the Accountants Act 2004 (or an equivalent provision under the repealed Accountants Act);

(b) the Council is satisfied that a solicitor has not complied with these Rules and a book-keeper engaged by the solicitor 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 solicitor 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).

(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 shall not —

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

(b) be 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 shall (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 shall be 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 solicitor's client accounts, 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 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 solicitor 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) shall 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 solicitor for the purposes of rule 11 (8) shall submit to the Council annually a statutory declaration as described in paragraph (2) and the statutory declaration shall 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 solicitor.

(11) In this rule, "immediate family member", in relation to a solicitor, means a spouse, a child, an adopted child, a step-child, a sibling or a parent of the solicitor or (if the solicitor 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 solicitor, 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 solicitor on behalf of the firm or body corporate.

(13) Nothing in this rule shall deprive a solicitor 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 solicitor so declines, the book-keeper shall set out the circumstances and particulars of the issue encountered when he informs the Council of the issue.

**11B.** Deleted by S 395/2011, wef 01/08/2011.

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

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

(a) on its own motion; or

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

may require any solicitor 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 shall 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 solicitor shall 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 shall consider any objection made by any such solicitor 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) shall 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 solicitor against whom the complaint is made.

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

**Intimation of costs incurred**

**13.**A written intimation of the amount of a solicitor'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 solicitor under these Rules —

(a) shall 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 solicitor 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) shall 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 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 2004 (Act 4 of 2004).

**Saving**

**15.** Nothing in these Rules shall deprive a solicitor 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.

*[G.N. Nos.S202/85;S234/85;S326/85;S380/98]*

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