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**No. S 482**

LEGAL PROFESSION ACT  
(CHAPTER 161)

LEGAL PROFESSION  
(MODIFIED APPLICATION OF ACT  
FOR INTERNATIONAL SERVICES)  
RULES 2008

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
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6. Modified application of Legal Profession (Solicitors' Accounts) Rules
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8. Modified application of Legal Profession (Accountant's Report) Rules
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Fourth Schedule — Modified application of Legal Profession (Deposit Interest) Rules

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Seventh Schedule — Modified application of Legal Profession (Accountant's Report) Rules

Eighth Schedule — Modified application of Legal Profession (Inadequate Professional Services Complaint Inquiry) Rules

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

### **Citation and commencement**

1. These Rules may be cited as the Legal Profession (Modified Application of Act for International Services) Rules 2008 and shall come into operation on 19th September 2008.

### **Modified application of section 73 of Act**

2. Section 73 of the Act shall, when applied to a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice, a licensed foreign law practice, or a solicitor registered by the Attorney-General under section 130N of the Act 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 in respect of his practice of Singapore law, be modified to read as it appears in the First Schedule.

### **Modified application of First Schedule to Act**

3. The First Schedule to the Act shall, when applied to a solicitor registered by the Attorney-General under section 130N 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, be modified to read as it appears in the Second Schedule.

### **Modified application of Second Schedule to Act**

4. The Second Schedule to the Act shall, when applied to the provision, by a solicitor registered by the Attorney-General under section 130N of the Act, on or after 19th September 2008, of services which —

(a) are rendered in connection with his 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

(b) are not of the quality which it is reasonable to expect of him, be modified to read as it appears in the Third Schedule.

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

5. The Legal Profession (Deposit Interest) Rules (R 5) shall, when applied to a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice, a licensed foreign law practice, or a solicitor registered by the Attorney-General under section 130N of the Act 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 in respect of his practice of Singapore law, be modified to read as it appears in the Fourth Schedule.

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

6. The Legal Profession (Solicitors' Accounts) Rules (R 8) shall, when applied to a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice, a licensed foreign law practice, or a solicitor registered by the Attorney-General under section 130N of the Act 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 in respect of his practice of Singapore law, be modified to read as it appears in the Fifth Schedule.

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

7. The Legal Profession (Solicitors' Trust Accounts) Rules (R 9) shall, when applied to a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice, a licensed foreign law practice, or a solicitor registered by the Attorney-General under section 130N of the Act 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 in respect of his practice of Singapore law, be modified to read as it appears in the Sixth Schedule.

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

8. The Legal Profession (Accountant's Report) Rules (R 10) shall, when applied to a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign Law Practice, a licensed foreign law practice, or a solicitor registered by the Attorney-General under section 130N of the Act to practise Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying Foreign

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Law Practice or a licensed foreign law practice in respect of his practice of Singapore law, be modified to read as it appears in the Seventh Schedule.

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

9. The Legal Profession (Inadequate Professional Services Complaint Inquiry) Rules (R 18) shall, when applied to the provision, by a solicitor registered by the Attorney-General under section 130N of the Act, on or after 19th September 2008, of services which —

(a) are rendered in connection with his 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

(b) are not of the quality which it is reasonable to expect of him, be modified to read as it appears in the Eighth Schedule.

FIRST SCHEDULE

Rule 2

MODIFIED APPLICATION OF SECTION 73 OF ACT

**“Accountant’s report**

73.—(1) Subject to subsection (1A), every solicitor shall 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 shall deliver a copy of the accountant’s report to the Society.

(1A) A solicitor shall not be 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 shall —

(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

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FIRST SCHEDULE — *continued*

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 by the Attorney-General under section 130N 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 shall, with every application made by him to the Registrar for a practising certificate, deliver to the Attorney-General an accountant's report, unless he satisfies the Attorney-General 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 foreign law practice during such accounting period as may be specified in the accountant's report to be delivered by him to the Attorney-General, the report shall —

- (a) state that in compliance with this section and rules made thereunder 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) 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;

FIRST SCHEDULE — *continued*

- (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 130W(2)(x); and
  - (e) be delivered to the Attorney-General 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 130W(2)(x)) 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 shall —
- (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 less period as the said rules may prescribe, before the date of the delivery of the report to the Society or the Attorney-General, 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 practised are ordinarily made up.
- (4) The Council shall make rules to give effect to this section, and such rules shall prescribe —
- (a) what qualification shall 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.
- (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.

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FIRST SCHEDULE — *continued*

(6) Rules made under this section shall not come into operation until they have been approved by the Chief Justice who shall 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 who fails to comply with this section or any rules made thereunder.

(8) This section shall 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

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

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

SECOND SCHEDULE — *continued*

- (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 has been found under section 7 of the Mental Disorders and Treatment Act (Cap. 178) to be of unsound mind and incapable of managing himself and his affairs;
- (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.

(2) The powers conferred by Part II shall only be exercisable under sub-paragraph (1)(c) 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) Before the Council or the Society exercises any power conferred by Part II, makes any application under that Part or passes any resolution under that Part in relation to a solicitor registered by the Attorney-General under section 130N 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 —

- (a) the Council shall consult the Attorney-General on whether the Council or the Society may exercise that power, make that application or pass that resolution; and
- (b) if the Attorney-General directs the Council or the Society not to exercise that power, make that application or pass that resolution, the Council or the Society, as the case may be, shall not exercise that power, make that application or pass that resolution.

(4) In connection with the application of Part II to a solicitor registered by the Attorney-General under section 130N to practise Singapore law in a Joint Law Venture or its constituent foreign law practice, a Qualifying

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SECOND SCHEDULE — *continued*

Foreign Law Practice or a licensed foreign law practice, any reference to the firm or practice of the solicitor shall 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 shall apply to the client accounts of his practice.

3. The powers conferred by Part II shall also be 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 shall 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.

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

SECOND SCHEDULE — *continued*

- (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 shall be 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 shall only be exercisable by virtue of sub-paragraph (1)(a) 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 shall also be exercisable as mentioned in paragraph 5(1) where —

- (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 81K, the powers conferred by Part II shall be 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 shall 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 shall be construed as including a reference to the law corporation in relation to which the powers conferred by that Part are exercisable by virtue

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 SECOND SCHEDULE — *continued*

of paragraph 5, 6 or 7(1) or to its business (or former business) as a law corporation;

- (b) any reference to paragraph 1 shall be construed as including a reference to paragraph 5 or 7(1); and
- (c) any reference to paragraph 3 shall be construed as including a reference to paragraph 6.

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;
- (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 shall be 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 shall only be exercisable by virtue of sub-paragraph (1)(a) 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 shall also be 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

SECOND SCHEDULE — *continued*

- (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 81Y, the powers conferred by Part II shall be 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.

(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 shall 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 shall 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 shall be construed as including a reference to paragraph 8A or 8C (1); and
- (c) any reference to paragraph 3 shall be construed as including a reference to paragraph 8B.

## PART II

## POWERS EXERCISABLE ON INTERVENTION

*Money*

9.—(1) The High Court may, on the application of the Society, order that no payment shall be made without the leave of the 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.

(2) No order under this paragraph shall 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.

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SECOND SCHEDULE — *continued*

(3) A person shall not be treated as having disobeyed an order under this paragraph by making a payment of money if he satisfies 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.

(4) This paragraph shall 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, shall vest in the Society, all such sums shall vest accordingly (whether they were received by the person holding them before or after the Council's resolution) and shall 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 shall apply —

- (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 shall 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 High Court for an order directing the Society to withdraw the notice.

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

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SECOND SCHEDULE — *continued*

(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.

11.—(1) If the Society takes possession of any sum of money to which paragraph 10 applies, the Society shall 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 shall 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 shall be 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 shall 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 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 Court may require that person to give the Society information as to that money and the accounts in which it is held.

*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.

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SECOND SCHEDULE — *continued*

(3) Except in a case where an application has been made to 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 under sub-paragraph (1), he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

(4) 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.

(5) If, on an application by the Society, 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 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.

(6) On making an order under this paragraph, or at any later time, 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.

(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 High Court for an order directing the Society to deliver the documents to such person as the applicant may require.

(9) A notice under sub-paragraph (8) shall 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 High Court for an order as to the disposal or destruction of any documents in its possession by virtue of this paragraph.

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

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SECOND SCHEDULE — *continued*

(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 shall 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 High Court for an order for the appointment of a new trustee in substitution of him.

(2) The Trustees Act (Cap. 337) shall have 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 shall be 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 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 shall be paid by the solicitor or his personal representatives and shall be recoverable from him or them as a debt owing to the Society.

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 High Court under this Schedule may be disposed of in chambers.

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.

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SECOND SCHEDULE — *continued*

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**

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 shall 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) Notwithstanding sub-paragraphs (1), (2) and (3), before the Council gives any direction under paragraph 2 in relation to a solicitor registered by the Attorney-General under section 130N 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, or in relation to the Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice in which the solicitor practises Singapore law —

- (a) the Council shall consult the Attorney-General on whether to give the direction; and

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THIRD SCHEDULE — *continued*

(b) if the Attorney-General directs the Council not to give the direction, the Council shall not give the direction.

(5) Where the Council has given a direction under paragraph 2 with respect to any solicitor registered by the Attorney-General under section 130N 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 in respect of any conduct of that solicitor, the Council's direction, and any proceedings under this Schedule arising from a failure to comply with that direction, shall not in any way affect the jurisdiction of the Attorney-General under Part IXA to take such action as he deems appropriate against the solicitor in respect of the same conduct.

(6) For the purposes of the application of this Schedule to a solicitor registered by the Attorney-General under section 130N 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 of the solicitor shall 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.

**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.

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THIRD SCHEDULE — *continued*

(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) shall not exceed \$10,000.

(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 shall consult the Society.

**Taxation of costs**

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

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

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

**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 shall be brought in respect of it except pursuant to an order made under sub-paragraph (2).

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THIRD SCHEDULE — *continued*

(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 High Court.

**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.

(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 shall 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 shall inform the Council.

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

9.—(1) Subject to sub-paragraph (3), 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,

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THIRD SCHEDULE — *continued*

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).

(2) Subject to sub-paragraph (3), paragraphs 13(2) to (12) and 15 to 19 of the First Schedule shall 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 shall 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 shall be construed as including a reference to any such documents as are mentioned in sub-paragraph (1).

(3) Before the Society gives any notice under sub-paragraph (1), and before the Council or the Society exercises any power conferred by, or makes any application under, paragraphs 13(2) to (12) and 15 to 19 of the First Schedule in relation to a solicitor registered by the Attorney-General under section 130N 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, or in relation to the Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice, as the case may be, in which the solicitor practises Singapore law —

- (a) the Council shall consult the Attorney-General on whether the Council or the Society may give that notice, exercise that power or make that application; and
- (b) if the Attorney-General directs the Council or the Society not to give that notice, exercise that power or make that application, the Council or the Society, as the case may be, shall not give that notice, exercise that power or make that application.

**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, shall be construed accordingly.

THIRD SCHEDULE — *continued***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 their management**

2.—(1) Subject to rule 4, when a solicitor holds or receives money for or on account of a client, the solicitor shall —

- (a) deposit such money separately in a bank or an approved finance company by way of fixed deposit repayable on demand in the name of —
- (i) the solicitor or his firm or the limited liability law partnership of which he is a partner or an employee or the law corporation of which he is a director or an employee, if the money is held or received by him in respect of a matter dealt with by the Singapore law practice in which he practises; or
  - (ii) 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, if the money is held or received by him in respect of a matter involving the practice of Singapore law which is dealt with by the Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice,

and the name of the client or the matter concerned, and account to the client for any interest earned thereon; or

- (b) pay to the client out of his own money the sum equivalent to the interest which would have accrued for the benefit of the client

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FOURTH SCHEDULE — *continued*

if the money had been deposited separately in a bank or an approved finance company by way of fixed deposit as provided in sub-paragraph (a).

(2) Nothing in paragraph (1) shall require a solicitor to deposit or to account to a client for interest or to pay interest to a client unless —

- (a) the sum of money received by the solicitor exceeds \$5,000 at the time of receipt; and
- (b) the instructions to the solicitor at the time of receipt are such that he knows that the sum of money so received will not, within 4 months thereafter, be either wholly disbursed or reduced to a sum below \$5,000 and the sum of money so received is not in fact within such period so disbursed or reduced.

(3) In this rule, “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 purpose of these Rules.

**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 on his account by a solicitor shall be entitled to require the solicitor to obtain a certificate from the Council (if the money is held or received in respect of a matter dealt with by the Singapore law practice in which the solicitor practises) or the Attorney-General (if the money is held or received in respect of a matter involving the practice of Singapore law which is dealt with by the Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice in which the solicitor practises) 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 shall be payable by the solicitor to the client.

**Saving**

4. Nothing in these Rules shall —

- (a) affect any arrangement in writing whenever made between a solicitor and his client as to the application of the client’s money or interest thereon; or
- (b) apply to money received by a solicitor, being money subject to a trust of which the solicitor is a trustee.”.

## FIFTH SCHEDULE

Rule 6

MODIFIED APPLICATION OF  
LEGAL PROFESSION (SOLICITORS' ACCOUNTS)  
RULES"LEGAL 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);

“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” 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;

“client” means any person on whose account a Singapore solicitor holds or receives client’s money, or on whose account an international solicitor 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 Singapore solicitor or an international solicitor at a bank; or

(b) a deposit account maintained in the name of a Singapore solicitor or an international solicitor 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 solicitor, which is maintained in respect of the practice of Singapore law by that international solicitor;

FIFTH SCHEDULE — *continued*

“client’s money” means money held or received by a Singapore solicitor, or by an international solicitor in respect of his practice of Singapore law, on account of a person for whom he is acting in relation to the holding or receipt of such money either as a Singapore solicitor or an international solicitor, or, in the case of moneys held or received by a Singapore solicitor, in connection with his practice as a Singapore solicitor, an agent, a bailee or a stakeholder or in any other capacity, but does not include —

(a) money held or received on account of the trustees of a trust of which the Singapore solicitor or international solicitor is solicitor-trustee; or

(b) money to which the only person entitled is the Singapore solicitor or international solicitor himself or, in the case of a firm of solicitors, one or more of the partners in the firm;

“conveyance” and “land” have the same meaning respectively, as in section 2 of the Conveyancing and Law of Property Act (Cap. 61);

“conveyancing money” means client’s money held or received by a Singapore solicitor for or in connection with the conveyance, transfer or grant of any estate, interest or right in respect of land, and includes client’s money held or received by a Singapore solicitor for or in connection with —

(a) the sale, purchase or assignment of any estate, interest or right in respect of land;

(b) the grant of a lease, licence or tenancy in respect of land;  
or

(c) the grant of a mortgage of or charge on land, or the redemption or discharge thereof;

“international solicitor” means a solicitor who is registered by the Attorney-General under section 130N of the Act to practise Singapore law, 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;

“public accountant” has the same meaning as in the Accountants Act (Cap. 2);

“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 solicitor or an international solicitor 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 solicitor” means a solicitor who practises in a Singapore law practice, and includes a firm of solicitors, a limited liability law partnership and a law corporation;

“solicitor-trustee” means a Singapore solicitor or an international 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 Singapore solicitor or an international solicitor which is not client’s money and which is subject to a trust of which the Singapore solicitor or international 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**

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

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

**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 solicitor or international 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); and
- (d) money received by the Singapore solicitor, or by the international solicitor in respect of his practice of Singapore law, which under rule 5 he is entitled to split but which he does not split.

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FIFTH SCHEDULE — *continued*

**Splitting of moneys**

5. Where a Singapore solicitor holds or receives money, or an international solicitor holds or receives money in respect of his practice of Singapore law, which includes client's money or trust money of one or more trust —

- (a) he may where practicable split such 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, 4 and 5 to be paid into client account**

6.—(1) No money, other than money under rules 3, 4 and 5 which a Singapore solicitor or an international 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 Singapore solicitor or an international 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 Singapore solicitor or international solicitor on behalf of the client;
  - (iii) money drawn on the client's authority;
  - (iv) money properly required for or towards payment of the Singapore solicitor's or international 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

FIFTH SCHEDULE — *continued*

- (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(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 of a Singapore solicitor unless the Council, upon an application made to it by the Singapore solicitor, specifically authorises in writing such withdrawal.

(1A) Except as provided under rule 7, no money shall be drawn from a client account of an international solicitor unless the Attorney-General, upon an application made to him by the international 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 Singapore solicitor or international solicitor; or
- (b) a transfer to a bank account in the name of the Singapore solicitor or international 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.

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FIFTH SCHEDULE — *continued*

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

- (a) the Singapore solicitor or international 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 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 Singapore solicitor or an international 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 Singapore solicitor or international 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 Singapore solicitor or an international solicitor shall not pay into a client account, money held or received by him —

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FIFTH SCHEDULE — *continued*

- (a) which the client for his own convenience requests the Singapore solicitor or international solicitor in writing to withhold from such account;
- (b) for or towards payment of a debt due to the Singapore solicitor or international solicitor from the client or in reimbursement of money expended by the Singapore solicitor or international 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.

(4) Notwithstanding the provisions of these Rules, the Council may upon an application made to it by a Singapore solicitor specifically authorise him in writing to withhold any client's money from a client account.

(5) Notwithstanding the provisions of these Rules, the Attorney-General may upon an application made to him by an international solicitor specifically authorise the international solicitor 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 it would have been permissible under these Rules to have withdrawn from the client account the sum transferred from the first client and to have paid into the client account the sum so transferred to the second client.

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

**11.—(1)** Every Singapore 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, and every international 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 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; and
  - (ii) any other money dealt with by him through a client account;

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FIFTH SCHEDULE — *continued*

- (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) 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 Singapore solicitor relating to his practice as a Singapore 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 Singapore solicitor may choose to maintain.

(2C) All dealings of the international solicitor in respect of his practice of Singapore law 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 international solicitor may choose to maintain.

(3) In addition to the books and accounts referred to in paragraphs (2) and (2B), every Singapore 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 Singapore solicitor to his clients, which record shall 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 solicitor shall 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)

FIFTH SCHEDULE — *continued*

and 9(2)(c)(i) delivered or made by the international 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 Singapore 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.

(4A) Every international solicitor shall, 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 shall keep in the cash book or other appropriate place a statement showing the reconciliation.

(5) No Singapore solicitor or international 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 Singapore solicitor or international 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 any client's 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 solicitor, 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 Attorney-General, 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 solicitor, 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 Singapore solicitor or an international solicitor 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 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 Singapore solicitor;
  - (ia) stating whether the person to be appointed to provide book-keeping services to the Singapore 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 Singapore solicitor;
  - (ia) stating whether the person to be appointed to provide book-keeping services to the Singapore 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);

FIFTH SCHEDULE — *continued*

- (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 solicitor;
  - (ia) stating whether the person to be appointed to provide book-keeping services to the Singapore 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 Singapore solicitor;
  - (ia) stating whether the person to be appointed to provide book-keeping services to the Singapore 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 Singapore solicitor on behalf of the firm or body corporate and any relevant experience they may have in preparing accounts for a Singapore 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

FIFTH SCHEDULE — *continued*

- (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 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 Singapore 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 Singapore 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 Singapore 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 Singapore 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 Singapore 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 Singapore 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.

FIFTH SCHEDULE — *continued*

(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 solicitor has not complied with these Rules and a book-keeper engaged by the Singapore 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 Singapore 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.

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FIFTH SCHEDULE — *continued*

(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 client's account bank statements 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 or held conveyancing money in contravention of rule 11B(1); or
- (d) the Singapore 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 Singapore 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 Singapore solicitor.

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

(13) Nothing in this rule shall deprive a Singapore 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 Singapore 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.

FIFTH SCHEDULE — *continued*

(15) Paragraphs (1) to (14) shall apply, with the necessary modifications, to an international solicitor in respect of his practice of Singapore law, and for the purposes of such application —

- (a) any reference to a Singapore solicitor shall be construed as a reference to an international solicitor; and
- (b) any reference to the Council shall be construed as a reference to the Attorney-General.

**Receipt and holding of conveyancing money**

**11B.**—(1) A Singapore solicitor shall not receive or hold conveyancing money unless the Singapore solicitor —

- (a) has at least 2 signatories to his client account;
- (b) has notified the Council of the signatories to his client account and their particulars in accordance with this rule;
- (c) reasonably believes that the signatories to his client account are not persons prohibited under rule 8(7) from signing a cheque or other instruction effecting a withdrawal from a client account; and
- (d) has furnished to the Council a statutory declaration —
  - (i) identifying the signatories to his client account in such manner as the Council may require; and
  - (ii) stating that he reasonably believes that the signatories to his client account are not persons prohibited under rule 8(7) from signing a cheque or other instruction effecting a withdrawal from a client account.

(2) The Singapore solicitor shall, within 7 days of any change in any matter stated in a statutory declaration furnished by him to the Council under this rule, furnish to the Council a further statutory declaration notifying the Council of the change.

**Power of Council or Attorney-General to require production of books of account, etc.**

**12.**—(1) In order to ascertain whether these Rules have been complied with by a Singapore solicitor, 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 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

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FIFTH SCHEDULE — *continued*

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 Singapore 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 the Singapore 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 Singapore solicitor 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) shall apply, with the necessary modifications, to an international solicitor in respect of his practice of Singapore law, and for the purposes of such application —

(a) any reference to a Singapore solicitor shall be construed as a reference to an international solicitor; and

(b) any reference to the Council shall be construed as a reference to the Attorney-General.

**Intimation of costs incurred**

**13.** A written intimation of the amount of a Singapore solicitor's or an international 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 or Attorney-General — how made**

**14.—**(1) Every requirement to be made by the Council of a Singapore 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

FIFTH SCHEDULE — *continued*

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

(2) Every requirement to be made by the Attorney-General of an international solicitor under these Rules —

(a) shall be made in writing under the hand of the Attorney-General or a public officer designated by the Attorney-General for the purpose; and

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

**Notice given by Council or Attorney-General to book-keepers**

**14A.**—(1) 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 (Cap. 2).

(2) Every notice to be given by the Attorney-General to a book-keeper under these Rules —

(a) shall be in writing under the hand of the Attorney-General or a public officer designated by the Attorney-General 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 Attorney-General in relation to an application under rule 11A (as modified by paragraph (15) of that rule) 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 shall deprive a Singapore solicitor or an international 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.

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FIFTH SCHEDULE — *continued*

**Power to waive provisions**

**16.**—(1) The Council may, if it thinks fit in any particular case involving a Singapore solicitor, waive in writing any of the provisions of these Rules which apply to that Singapore solicitor as a Singapore solicitor, subject to such terms and conditions as the Council may impose.

(2) The Attorney-General may, if he thinks fit in any particular case involving an international solicitor, waive in writing any of the provisions of these Rules which apply to that international solicitor as an international solicitor, subject to such terms and conditions as the Attorney-General may impose.”.

## SIXTH SCHEDULE

Rule 7

MODIFIED APPLICATION OF  
LEGAL PROFESSION (SOLICITORS’ TRUST ACCOUNTS)  
RULES

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

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 SIXTH SCHEDULE — *continued*

“international solicitor” means a solicitor who is registered by the Attorney-General under section 130N of the Act to practise Singapore law;

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

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

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

(a) is maintained in the name of a solicitor at a bank or with an approved finance company solely for money subject to a particular trust of which the solicitor is a solicitor-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 solicitor-trustee who holds or receives money subject to a trust of which he is a solicitor-trustee, other than money which is paid into a client account as permitted by the Legal Profession (Solicitors’ Accounts) Rules (R 8), shall 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 solicitor-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.

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

5. Where a solicitor holds or receives a cheque or draft which includes money subject to a trust or trusts of which the solicitor is solicitor-trustee, he shall 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 solicitor is required or permitted to pay into a trust account, shall be paid into a trust account.

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SIXTH SCHEDULE — *continued*

(2) It shall be the duty of a solicitor 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 may for any reason have been paid into the account in contravention of rule 6.

**Council or Attorney-General to authorise withdrawal**

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

(2) No money, other than money drawn under rule 7 from a trust account maintained in the name of an international solicitor, shall be so drawn unless the Attorney-General upon an application made to him by the international solicitor expressly authorises in writing its withdrawal.

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

9. Notwithstanding the provisions of these Rules, a solicitor shall not be under obligation to pay into a trust account money subject to a trust of which he is the solicitor-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
- (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 solicitor through a bank account or an account maintained with an approved finance company.

**Books and accounts**

10.—(1) Every solicitor-trustee shall 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 solicitor-trustee all his dealings with money received, held or paid by him on account of that trust; and

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SIXTH SCHEDULE — *continued*

(b) to distinguish the same from money received, held or paid by him on any other accounts.

(2) Every solicitor-trustee shall 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 or Attorney-General to require production of books of account, etc.**

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

(a) on its own motion; or

(b) on a written complaint lodged with it by any person,

may require the solicitor-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 solicitor-trustee for the inspection of any person appointed by the Council, and such person shall 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 solicitor-trustee who is a Singapore 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 the solicitor-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 —

(a) shall 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 solicitor-trustee against whom the complaint is made.

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

(6A) This rule shall apply, with the necessary modifications, to a solicitor-trustee who is an international solicitor, and for the purposes of such application —

(a) any reference to a Singapore solicitor shall be construed as a reference to an international solicitor; and

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SIXTH SCHEDULE — *continued*

- (b) any reference to the Council shall be construed as a reference to the Attorney-General.

(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 or Attorney-General — how made**

**12.**—(1) Every requirement to be made by the Council under these Rules of a solicitor-trustee who is a Singapore solicitor —

- (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-trustee by sending the document by registered post to his usual or last known address.

(2) Every requirement to be made by the Attorney-General under these Rules of a solicitor-trustee who is an international solicitor —

- (a) shall be made in writing under the hand of the Attorney-General or a public officer designated by the Attorney-General for the purpose; and
- (b) may be served on the solicitor-trustee by sending the document by registered post to his usual or last known address.

**Saving**

**13.** 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 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.

**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 deposits of client's money for the purposes of these Rules;

"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 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;

"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);

"international solicitor" means a solicitor who is registered by the Attorney-General under section 130N of the Act to practise Singapore law;

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

"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 shall be qualified to give an accountant's report on behalf of a solicitor if —

(a) he is practising in Singapore and is authorised to practise as a public accountant under the Accountants Act (Cap. 2);

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 SEVENTH SCHEDULE — *continued*

- (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 solicitor 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 solicitor 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).

## (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 (Cap. 2) or an equivalent provision under the repealed Accountants Act (Cap. 2, 2001 Ed.); or
- (b) the Council is satisfied that a Singapore solicitor 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,

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 solicitor 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.

(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 shall not —

- (a) be qualified to give an accountant's report; and
- (b) be engaged or employed as a book-keeper for the purposes of rule 11(8) of the Legal Profession (Solicitors' Accounts) Rules.

(5) In coming to its decision, the Council shall (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.

SEVENTH SCHEDULE — *continued*

(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 (Cap. 2) or an equivalent provision under the repealed Accountants Act (Cap. 2, 2001 Ed.); or
- (b) the Attorney-General is satisfied that an international solicitor has not complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules (R 8) 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 Attorney-General 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.

(7) Without prejudice to paragraph (3), the Attorney-General may give notice, of the fact that an accountant is not qualified to give an accountant's report in respect of any international solicitor, to any international solicitor who appears to the Attorney-General 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.

(8) Without prejudice to paragraph (4), after the accountant has been notified by the Attorney-General that he is not qualified to give an accountant's report in respect of any international solicitor and until such notice of disqualification has been withdrawn by the Attorney-General —

- (a) the accountant shall not be qualified to give an accountant's report in respect of any international solicitor; and
- (b) the accountant shall not be engaged or employed as a book-keeper for the purposes of rule 11(8) of the Legal Profession (Solicitors' Accounts) Rules.

(9) In coming to his decision, the Attorney-General shall (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 shall ascertain from the solicitor particulars of all accounts (excluding trust accounts) maintained by the solicitor at any bank or with any approved finance company kept, maintained or operated by the solicitor in connection with his practice (if the solicitor is a Singapore solicitor), or with his practice of Singapore law (if the solicitor is an international solicitor), at any time during the accounting period to which his report relates and, subject to

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SEVENTH SCHEDULE — *continued*

paragraph (2), make the following examinations of the books, accounts and other relevant documents of the solicitor:

- (a) examine the book-keeping system in every office of the solicitor so as to enable the accountant to verify that such system complies with rule 11 of the Legal Profession (Solicitors' Accounts) Rules (R 8), 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 clients' money received, held or paid on account of each client;
  - (iii) transactions relating to clients' money and any other money dealt with through a client account are recorded in the solicitor's books so as to distinguish such transactions from transactions relating to any other money received, held or paid by the solicitor;
- (b) make test checks of postings to clients' ledger accounts from records of receipts and payments of clients' money and make test checks of the costs of such accounts and records;
- (c) compare a sample of lodgments into and payments from the client account as shown in bank statements with the solicitor's records of receipts and payments of clients' money;
- (d) enquire into and test check the system of recording costs and of making transfers in respect of costs from the client account;
- (e) make a test examination of such documents as he shall request the solicitor 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 (R 8); and
  - (ii) that the entries in clients' ledger accounts reflect those transactions in a manner complying with the Legal Profession (Solicitors' Accounts) Rules;
- (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 the client account, with the cash book balances on client account, clients' fixed deposit accounts

SEVENTH SCHEDULE — *continued*

with banks and approved finance companies including those for whom trust money is held and other fixed deposit accounts; and

- (ii) reconcile such cash book balances and fixed deposit with confirmations obtained by the accountant direct from the bank or approved finance company;
  - (g) satisfy himself that reconciliation statements have been kept in accordance with rule 11(4) of the Legal Profession (Solicitors' Accounts) Rules (in the case of a Singapore solicitor) or rule 11(4A) of those Rules as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2008 (G.N. No. S 482/2008) (in the case of an international solicitor);
  - (h) make a test examination of the clients' ledger accounts in order to ascertain whether payments from the client account have been made on any individual account in excess of money held on behalf of that client;
  - (i) peruse such office ledger and cash accounts and bank statements as the solicitor maintains with a view to ascertaining whether any client's money has not been paid into a client 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) shall require 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 solicitor;
  - (b) to enquire into the stocks, shares, other securities or documents of title held by the solicitor on behalf of his clients; or
  - (c) to consider whether the books or accounts of the solicitor have been properly written up in accordance with rule 11 of the Legal Profession (Solicitors' Accounts) Rules (R 8) 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 have not been complied with, the accountant shall make such further examination as may be necessary in order to complete his report with or without qualification.

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SEVENTH SCHEDULE — *continued*

**Privilege**

5.—(1) Nothing in these Rules shall deprive a solicitor 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 solicitor so declines, the accountant shall 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 shall 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, shall be in the form set out in the Second Schedule or in a form to the like effect approved by the Attorney-General.

(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 shall not require evidence of that fact, in the case of any solicitor who —

(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

(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

SEVENTH SCHEDULE — *continued*

(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
- (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.

(2) The Attorney-General will, in each practice year, be satisfied that the delivery of an accountant's report under section 73(2A) of the Act, as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2008 (G.N. No. S 482/2008), is unnecessary, in the case of any solicitor who —

- (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;

SEVENTH SCHEDULE — *continued*

- (ii) for the first time, after having for 12 months or more ceased to do so; or
- (iii) has satisfied the Attorney-General that in respect of his practice as an international solicitor, the Legal Profession (Solicitors' Accounts) Rules (R 8) 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.

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

- 8.—(1) In the case of a solicitor 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 shall begin on the date upon which he first held or received client's money, or, after such exemption, began again to hold or receive client's money.

(2) The accounting period referred to in paragraph (1) may cover less than 12 months and shall in 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 2008 (G.N. No. S 482/2008) (in the case of an international solicitor).

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

- (a) shall end on the date upon which he ceased to hold or receive client's money;
- (b) may cover less than 12 months; and
- (c) shall 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

SEVENTH SCHEDULE — *continued*

(Modified Application of Act for International Services) Rules 2008 (G.N. No. S 482/2008) (in the case of an international solicitor).

**Accounting period for other solicitors**

9. In the case of a solicitor 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),

the accounting period may cover less than 12 months and shall 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 2008 (G.N. No. S 482/2008) (in the case of an international solicitor).

**Requirements of Council or Attorney-General — how made**

10.—(1) 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.

(2) Every requirement to be made by the Attorney-General of a solicitor under these Rules —

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

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SEVENTH SCHEDULE — *continued*

**Notice given by Council or Attorney-General to accountants**

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

- (a) shall be in writing under the hand of the Attorney-General or a public officer designated by the Attorney-General 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).

**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 Attorney-General 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 to an accountant's report to be delivered under section 73(2A) of the Act, as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2008 (G.N. No. S 482/2008), subject to such terms and conditions as the Attorney-General may impose.

## FIRST SCHEDULE

Rule 6(1)

LEGAL PROFESSION ACT  
(CHAPTER 161)LEGAL PROFESSION  
(ACCOUNTANT'S REPORT)  
RULESACCOUNTANT'S REPORT  
FOR SOLICITOR IN LAW FIRM, LIMITED LIABILITY  
LAW PARTNERSHIP OR LAW CORPORATION

*Note:* In the case of a firm, a limited liability law partnership or a law corporation 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. Firm/Limited Liability Law Partnership/Law Corporation name(s) and Address(es)  
\_\_\_\_\_  
\_\_\_\_\_

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

3. State whether practising alone/in partnership/as a partner in a limited liability law partnership/as a director in a law corporation  
\_\_\_\_\_  
\_\_\_\_\_

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).

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.

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FIRST SCHEDULE — *continued*

1. 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.

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

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

\*(i) the figures were in agreement;

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

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

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

\*(i) the figures were in agreement;

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

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

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FIRST SCHEDULE — *continued*

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

\_\_\_\_\_

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

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

\_\_\_\_\_

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

*Particulars of Accountant:*

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

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

Qualifications \_\_\_\_\_

Firm name and Address \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

To: The 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.

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 SECOND SCHEDULE

Rule 6(1A)

 LEGAL PROFESSION ACT  
 (CHAPTER 161)

 LEGAL PROFESSION  
 (ACCOUNTANT'S REPORT)  
 RULES

 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. Joint Law Venture, Constituent Foreign Law Practice (of Joint Law  
 Venture), Qualifying Foreign Law Practice or Licensed Foreign Law Practice  
 Name(s) and Address(es)

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

*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 2008 (G.N. No. S 482/2008).

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 2008 (G.N. No.  
 S 482/2008), I have examined to the extent required by rule 4 of the said Rules (as  
 modified) the books, accounts and documents produced to me in respect of the above  
 practice(s) of the abovenamed solicitor.

SECOND SCHEDULE — *continued*

1. 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 2008, 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 2008.

2. 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 2008, 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 the figures were in agreement;

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

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

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SECOND SCHEDULE — *continued*

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

\_\_\_\_\_

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

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

\_\_\_\_\_

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

*Particulars of Accountant:*

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

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

Qualifications \_\_\_\_\_

Firm name and Address \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

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

FIRST SECTION

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

SECOND SECTION

Matters (other than trivial breaches) in respect of which it appears to the accountant that the solicitor has not complied with the provisions of the Legal Profession (Solicitors' Accounts) Rules (R 8), as modified by the Legal Profession (Modified Application of Act for International Services) Rules 2008:

## 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 the professional services provided by the 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;
  - “Investigative Tribunal” means an Investigative Tribunal appointed by the Council under rule 6(1);
  - “mediator” means a mediator appointed by the Council under rule 4(3);
  - “law firm” has the same meaning as in the Legal Profession (Professional Conduct) Rules (R 1);
  - “law practice”, in relation to a solicitor, means —
    - (a) the solicitor’s law firm;
    - (b) a law corporation of which the solicitor is a director or an employee;
    - (c) a limited liability law partnership of which the solicitor is a partner or an employee; or
    - (d) if the solicitor is registered by the Attorney-General 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, the Joint Law Venture, constituent foreign law practice, Qualifying Foreign Law Practice or licensed foreign law practice, as the case may be, in which the solicitor practises Singapore law.

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EIGHTH SCHEDULE — *continued*

**Consultation with Attorney-General, etc.**

2A.—(1) Notwithstanding anything in rules 3 to 9, where any complaint is made by a client in relation to a solicitor registered by the Attorney-General under section 130N of the Act 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, or in relation to a Joint Law Venture, constituent foreign law practice of a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice in which such a solicitor practises Singapore law —

- (a) the Council shall consult the Attorney-General on whether to proceed in accordance with these Rules; and
- (b) if the Attorney-General directs the Council not to proceed in accordance with these Rules, the Council shall —
  - (i) where the complaint is in relation to a solicitor, refer the complaint to the Attorney-General as a complaint under section 130R of the Act, instead of proceeding in accordance with these Rules; or
  - (ii) where the complaint is in relation to a Joint Law Venture, constituent foreign law practice of a Joint Law Venture, Qualifying Foreign Law Practice or licensed foreign law practice, refer the complaint to the Attorney-General to be dealt with by the Attorney-General in accordance with Part IXA of the Act and any rules made under section 130W of the Act, instead of proceeding in accordance with these Rules.

(2) Where any conduct of a solicitor registered by the Attorney-General under section 130N of the Act 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 has given rise to any proceedings under these Rules, those proceedings, any decision or determination arising from those proceedings and any report prepared or submitted for the purposes of those proceedings shall not in any way affect the jurisdiction of the Attorney-General under Part IXA of the Act to take such action as he deems appropriate against the solicitor in respect of the same conduct.

**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.

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EIGHTH SCHEDULE — *continued*

**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 shall 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 shall forward to the client a notice, which shall 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 shall 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 concerned.

(4) The mediator shall as soon as practicable fix a date for the mediation and, by a notice which shall be in such form as the Council may determine, forward to the solicitor 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 shall be in such form as the Council may determine, require the client and the solicitor 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 shall complete his mediation within 4 weeks from the time of his appointment under rule 4(3).

(3) The mediator shall upon completion of his mediation submit a written report to the Council which shall 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 not been referred to mediation or not settled by mediation shall be referred forthwith by the Council to an Investigative Tribunal appointed by the Council for an inquiry.

(2) An Investigative Tribunal shall consist 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 shall —

- (a) within 2 weeks of its appointment, commence its inquiry into the complaint; and

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EIGHTH SCHEDULE — *continued*

(b) within 2 months of its appointment, report its findings to the Council.

(4) The Investigative Tribunal shall post or deliver to the solicitor 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 concerned or having heard the solicitor, request the client if he wishes to be heard personally by the Tribunal.

(6) The Investigative Tribunal shall give due consideration to any explanation given by the solicitor 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 shall not extend beyond the period of 6 months from the date of the appointment of the Tribunal.

(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 shall comply with the direction and all future proceedings therein shall 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) shall, 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 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.

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EIGHTH SCHEDULE — *continued*

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

**Determination by Council**

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

- (a) that the complaint against the solicitor 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 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;
- (c) having regard to all the circumstances of the case, that the Council refers the conduct of the solicitor concerned to the Chairperson of the Inquiry Panel and no direction be given against the solicitor 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 shall 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 or an Investigative Tribunal shall 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 this 18th day of September 2008.

CHAN LAI FUNG  
*Permanent Secretary,  
Ministry of Law,  
Singapore.*

[LAW 32/001/8.15 V6.; AG/LEG/SL/161/2002/4 Vol. 1]

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