



# Solicitors (Scotland) Act 1980

## 1980 CHAPTER 46

### PART III

#### PROFESSIONAL PRACTICE, CONDUCT AND DISCIPLINE OF SOLICITORS

##### *Accounts rules [F<sup>1</sup> and fees]*

#### 35 Accounts rules.

(1) The Council shall, subject to section 34(2) and (3), make rules (in this Act referred to as “accounts rules”)—

(a) as to the opening and keeping by solicitors [F<sup>1</sup> and incorporated practices] of accounts and deposits at the banks specified in subsection (2) [F<sup>2</sup> or with a building society] for moneys not belonging to them received by them in the course of their practice;

(b) as to the opening and keeping by solicitors [F<sup>1</sup> and incorporated practices] of—  
(i) a deposit or share account with a building society. . . F<sup>3</sup>, or  
(ii) an account showing sums on loan to a local authority,

being in either case for a client whose name is specified in the title of the account;

(c) as to the keeping by solicitors [F<sup>1</sup> and incorporated practices] of books and accounts containing particulars and information as to money not belonging to them received, held or paid by them in the course of their practice; . . . F<sup>4</sup>

(d) as to the action which the Council may take to enable them to ascertain whether or not the rules are being complied with [F<sup>5</sup>; and

(e) as to the recovery from solicitors of fees and other costs incurred by the Council in ascertaining whether or not a solicitor who has failed to comply with the accounts rules has remedied that failure and is complying with the rules.]

(2) The banks mentioned in paragraph (a) of subsection (1) are—

(a) the Bank of England;

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*Changes to legislation: Solicitors (Scotland) Act 1980, Section 35 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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(b) . . . <sup>F6</sup>

(c) the National Savings Bank;

<sup>F7</sup>(d) . . . . .

[<sup>F8</sup>(e) a person (other than a building society) who has permission under Part 4 of the Financial Services and Markets Act 2000 to accept deposits;

<sup>F8</sup>(ea) an EEA firm of the kind mentioned in paragraph 5(b) of Schedule 3 to the Financial Services and Markets Act 2000 which has permission under paragraph 15 of that Schedule (as a result of qualifying for authorisation under paragraph 12 of that Schedule) to accept deposits;]

(f) . . . . . <sup>F9</sup>

and the rules may specify the location of the banks' or companies' branches at which the accounts are to be kept.

[<sup>F10</sup>(2A) Paragraphs (e) and (ea) of subsection (2) must be read with—

(a) section 22 of the Financial Services and Markets Act 2000;

(b) any relevant order under that section; and

(c) Schedule 2 to that Act.]

(3) If any solicitor fails to comply with any rule made under this section that failure may be treated as professional misconduct [<sup>F11</sup>or as unsatisfactory professional conduct.].

(4) Rules made under this section shall not apply to a solicitor—

(a) who is in employment as solicitor to a Minister of the Crown or a Government Department or as an assistant or officer appointed to act under the direction of such solicitor; or

[<sup>F12</sup>(b) who is in employment to which Part V of the Legal Aid (Scotland) Act 1986 applies;]

(c) who is in employment in an office connected with the administration of a local authority or a statutory undertaking or a designated body to which he has been appointed by the authority or the statutory undertakers or the persons responsible for the management of that body by reason of his being a solicitor,

so far as regards monies received, held or paid by him in the course of that employment.

In this subsection—

“local authority” means a local authority within the meaning of the <sup>M1</sup>Local Government (Scotland) Act 1973;

“statutory undertakers” means any persons (including a local authority) authorised by any enactment or statutory order or any scheme made under or confirmed by an enactment to construct, work or carry on any railway, light railway, tramway, road transport, water transport, canal, inland navigation, dock, harbour, pier or lighthouse undertaking or any undertaking for the supply of gas, electricity, hydraulic power or water;

“designated body” means any body whether corporate or unincorporate for the time being designated by the Council for the purposes of this section.

#### Textual Amendments

**F1** Words inserted by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1985 \(c. 73, SIF 76:2\)](#), s. 56, [Sch. 1 Pt. I para. 13](#)

**F2** Words inserted by [Solicitors \(Scotland\) Act 1988 \(c. 42, SIF 76:2\)](#), s. 6(1), [Sch. 1 para. 9](#)

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- F3** Words repealed by [Solicitors \(Scotland\) Act 1988 \(c. 42, SIF 76:2\)](#), s. 6(2), **Sch. 2**
- F4** Word repealed by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1985 \(c. 73, SIF 76:2\)](#), s. 56, **Sch. 1 Pt. II para. 4(a)**, Sch. 4
- F5** S. 35(1)(e) added by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1985 \(c. 73, SIF 76:2\)](#), s. 56, **Sch. 1 Pt. II para. 4(b)**
- F6** S. 33(2)(b) repealed by [Trustee Savings Banks Act 1985 \(c. 58, SIF 110\)](#), ss. 4(3), 7(3), **Sch. 4**
- F7** S. 35(2)(d) repealed (26.3.2001) by [S.I. 2001/1149](#), art. 3(2), **Sch. 2**
- F8** S. 35(2)(e)(ea) substituted for s. 35(2)(e) (1.12.2001) by [S.I. 2001/3649](#), **arts. 1, 222(2)**
- F9** S. 35(2)(f) repealed by [Banking Act 1987 \(c. 22, SIF 10\)](#), s. 108(1)(2), Sch. 6 para. 9, **Sch. 7 Pt. I** (in Sch. 7 Pt. I the repeal is expressed to include the word “and” immediately preceding paragraph (f))
- F10** S. 35(2A) inserted (1.12.2001) by [S.I. 2001/3649](#), **arts. 1, 222(3)**
- F11** Words in s. 35(3) substituted (1.10.2008) by [Legal Profession and Legal Aid \(Scotland\) Act 2007 \(asp 5\)](#), ss. 81, 82, **Sch. 5 para. 1(7)** (with s. 77); [S.S.I. 2008/311](#), **art. 2**
- F12** S. 35(4)(b) substituted by [Legal Aid \(Scotland\) Act 1986 \(c. 47, SIF 77:2\)](#), ss. 43, 45, Sch. 3 para. 7, **Sch. 4 para. 3(1)**

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**Modifications etc. (not altering text)**

- C1** S. 35 modified (1.10.2004) by [The Solicitors \(Scotland\) Act 1980 \(Foreign Lawyers and Multi-national Practices\) Regulations \(S.S.I. 2004/383\)](#), {reg. 14}
- C2** S. 35(2) amended (1.1.1993) by [1992/3218](#), reg. 82(1), Sch. 10 Pt. I para. 11

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**Marginal Citations**

- M1** [1973 c. 65.](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12A(2)(ba) inserted by [2010 asp 16 s. 118\(3\)](#)
- s. 32(1)(d) and word inserted by [2010 asp 16 s. 118\(2\)\(a\)\(i\)](#)
- s. 32(2D) inserted by [2010 asp 16 s. 118\(2\)\(a\)\(iv\)](#)
- Sch. 4 para. 1A(b)(iia) inserted by [2010 asp 16 s. 118\(2\)\(b\)](#)