
STATUTORY INSTRUMENTS

1976 No. 582

Solicitors (Northern Ireland) Order 1976

PART III

PROFESSIONAL PRACTICE, CONDUCT AND DISCIPLINE

Accounts, etc.

Regulations as to keeping of accounts by solicitors

33.—(1) The Society shall as soon as practicable make regulations—

- (a) as to the opening and keeping by solicitors of accounts at banks^[F1] or with building societies]
 - (i) for clients' money;
 - ^[F1](ii) for money comprised in controlled trusts;]
- (b) as to the keeping by solicitors of accounts containing particulars and information as to money received, held or paid by them—
 - (i) for or on account of their clients;
 - (ii) for or on account of any such trust as is mentioned in sub-paragraph (a);
- (c) as to the investment in trustee^[F2] investments] of the money of any such trust as is mentioned in sub-paragraph (a);
- (d) empowering the Society to take such action and collect such evidence as may be necessary to enable them to ascertain whether or not the regulations are being complied with.

(2) If a solicitor contravenes any regulation made under this Article any person may make a complaint in respect of that contravention to the^[F1] Tribunal].

(3) Regulations made under paragraph (1)(a) to (c) shall not apply to—

- (a) a solicitor acting in the course of his employment as a public officer; or
- (b) a solicitor who holds an office under any local authority or statutory undertakers and who does not engage in private practice as a solicitor;

and such regulations shall not apply to a solicitor who holds an office to which sub-paragraph (b) applies and who is engaged in private practice as a solicitor, except so far as regards money received, held or paid by him in the course of that private practice.

F1 1989 NI 14

F2 2001 c. 14 (NI)

Interest on clients' money

34.—(1) Regulations^[F3] under Article 33] may make provision—

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- (a) for requiring a solicitor, in such cases as the regulations may prescribe, either—
 - (i) to keep on deposit in a separate account at a bank^{F3} or with a building society] for the benefit of the client money received for or on account of a client; or
 - (ii) to make good to the client out of the solicitor's own money a sum equivalent to the interest which would have accrued if the money so received had been so kept on deposit;
 - (b) for defining the cases in which a solicitor may be required to act in accordance with the regulations by reference to the amount of any sum received or to the period for which it is or is likely to be retained or both; and
 - (c) for enabling a client (without prejudice to any other remedy) to require that any question arising under the regulations in relation to the client's money shall be referred to and determined by the Society.
- (2) Except as provided by regulations, a solicitor shall not be liable by virtue of the relation between solicitor and client to account to any client for interest received by the solicitor on money deposited at a bank^{F3} or with a building society], being money received or held for or on account of his clients generally.
- (3) Nothing in this Article or in regulations made thereunder 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.

F3 1989 NI 14

Accountants' reports

35.—(1) Every solicitor shall once in each period of twelve months ending on 5th January, unless he satisfies the Council that owing to the circumstances of his case it is unnecessary so to do, deliver to the Society a report signed by an accountant (in this Article referred to as “an accountant's report”) and containing such information as may be prescribed.

(2) An accountant's report shall be delivered to the Society not more than six months (or such other period as may be prescribed) after the end of the accounting period^{F4} for the purposes of] that report.

- (3) Subject to regulations, 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 twelve months; and
 - (c) where possible, consistently with sub-paragraphs (a) and (b), correspond to a period or consecutive periods for which the accounts of the solicitor or his firm are ordinarily made up.
- (4) The Society shall make regulations to give effect to the provisions of this Article, and those regulations shall prescribe—
- (a) what qualification shall be held by an accountant by whom an accountant's report may be given;
 - (b) the information to be contained in an accountant's report in accordance with paragraph (1);

- (c) the nature and extent of the examination to be made by the accountant of the books and accounts of a solicitor or his firm and of any other relevant documents with a view to the signing of a report to be delivered by the solicitor under this Article;
 - (d) the form of the accountant's report; and
 - (e) the evidence (if any) which shall satisfy the Council that the delivery of an accountant's report is unnecessary and the cases in which such evidence is or is not required.
- (5) Regulations may include provision—
- (a) permitting in such special circumstances as may be defined in the regulations a different accounting period from that specified in paragraph (3); and
 - (b) regulating any matters of procedure or matters incidental, ancillary or supplemental to the provisions of this Article.

[^{F4}(5A) Without prejudice to the generality of paragraph (5)(b), regulations under this Article may make provision requiring a solicitor in advance of delivering an accountant's report to notify the Society of the period which is to be the accounting period for the purposes of that report in accordance with the preceding provisions of this Article.]

(6) If any solicitor fails to comply with the provisions of this Article or of any regulations made thereunder, a complaint in respect of that failure may be made by or on behalf of the Society to the [^{F4} Tribunal].

(7) A certificate under the hand of the secretary shall, until the contrary is proved, be evidence that a solicitor has or, as the case may be, has not delivered to the Society an accountant's report or supplied any evidence required under this Article or regulations.

(8) This Article shall not apply to any solicitor to whom regulations under Article 33(1)(a) to (c) do not apply by virtue of paragraph (3) of that Article; and in relation to a solicitor to whom those regulations apply by virtue of that paragraph only as regards money received, held or paid in the course of a private practice, this Article shall have effect only in relation to such money.

F4 1989 NI 14

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

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

- art. 6(1A) inserted by [2011 c. 24 \(N.I.\) s. 88\(2\)](#)
- art. 10(2D) inserted by [2011 c. 24 \(N.I.\) s. 88\(4\)](#)
- art. 51(11A) inserted by [2016 c. 14 \(N.I.\) s. 3\(4\)](#)
- art. 71H(3) revoked by [1996 c. 23 s. 107\(2\)Sch.4](#)
- art. 75(1A) inserted by [2016 c. 14 \(N.I.\) s. 3\(6\)](#)
- art. 75(2A)(2B) inserted by [2011 c. 24 \(N.I.\) s. 90\(1\)](#)