



# Legal Services (Scotland) Act 2010

## 2010 asp 16

### PART 4

#### THE LEGAL PROFESSION

### CHAPTER 3

#### SOLICITORS AND OTHER REPRESENTATIVES

*The 1980 Act: further modification*

#### 138 Accounts rules fee

(1) After section 37 of the 1980 Act insert—

##### **“37A Accounts fee**

- (1) An annual fee set in accordance with this section (the “accounts fee”) is to be paid by each—
  - (a) solicitor who is required by paragraph 1 of Schedule 3 (as read with section 43(7)) to pay an annual contribution on behalf of the Guarantee Fund,
  - (b) incorporated practice that is required by that paragraph of that Schedule to pay an annual corporate contribution on that behalf.
- (2) The accounts fee is also to be paid by each—
  - (a) registered European lawyer or registered foreign lawyer who is required by virtue of paragraph 1A or 1B of that Schedule to pay an annual contribution on that behalf,
  - (b) multi-national practice to which the accounts rules apply by virtue of an enactment.
- (3) The accounts fee is to be set by the Council for the purpose of funding the exercise of their function of securing compliance (by the categories specified in subsections (1) and (2)) with the accounts rules.

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*Status: This is the original version (as it was originally enacted).*

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- (4) The accounts fee is to be—
    - (a) set—
      - (i) no later than 30 September each year in respect of the 12 month period beginning with 1 November that year, or
      - (ii) by reference to such other dates as the Council may fix,
    - (b) paid to the Council by such date as they may fix.
  - (5) The accounts fee may be set—
    - (a) so as to involve different amounts (including nil) for different—
      - (i) categories (as specified in subsections (1) and (2)),
      - (ii) circumstances (by reference to all relevant factors),
    - (b) in the case of incorporated practices, by particular reference to the number of solicitors that they have as directors, members or employees.
  - (6) The Council may take such steps as they consider necessary for recovering the accounts fee due in accordance with this section.”
- (2) In section 65(1) of the 1980 Act, at the appropriate alphabetical place insert—  
““accounts fee” has the meaning given by section 37A(1);”.