



Solicitors (Scotland) Act 1980

1980 CHAPTER 46

PART III

PROFESSIONAL PRACTICE, CONDUCT AND DISCIPLINE OF SOLICITORS

Accounts rules ^[F1] and fees

[^{F1}37A ^[F2]Accounts and anti-money laundering fees]

- (1) [^{F3}An annual accounts fee (the “accounts fee”) and an annual anti-money laundering fee (the “anti-money laundering fee”) are 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) [^{F4}The accounts fee and the anti-money laundering fee are] 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.

[The anti-money laundering fee is to be set by the Council for the purpose of funding ^{F5}(3A) the exercise of their functions of—

- (i) complying with the Oversight of Professional Body Anti-Money Laundering and Counter Terrorist Financing Supervision Regulations 2017, and
- (ii) securing compliance (by the categories specified in subsections (1) and (2)) with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.]

Changes to legislation: Solicitors (Scotland) Act 1980, Section 37A is up to date with all changes known to be in force on or before 03 June 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

- (4) [^{F6}The accounts fee and the anti-money laundering fee are] 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 [^{F7}and the anti-money laundering 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 [^{F8}and the anti-money laundering fee] due in accordance with this section.]

Textual Amendments

- F1** S. 37A inserted (1.5.2011) by [Legal Services \(Scotland\) Act 2010 \(asp 16\), ss. 138\(1\), 150\(2\); S.S.I. 2011/180, art. 4\(a\)](#)
- F2** S. 37A heading substituted (18.1.2018) by [The Oversight of Professional Body Anti-Money Laundering and Counter Terrorist Financing Supervision Regulations 2017 \(S.I. 2017/1301\), regs. 1\(1\), 28\(3\)\(a\)](#)
- F3** Words in s. 37A(1) substituted (18.1.2018) by [The Oversight of Professional Body Anti-Money Laundering and Counter Terrorist Financing Supervision Regulations 2017 \(S.I. 2017/1301\), regs. 1\(1\), 28\(3\)\(b\)](#)
- F4** Words in s. 37A(2) substituted (18.1.2018) by [The Oversight of Professional Body Anti-Money Laundering and Counter Terrorist Financing Supervision Regulations 2017 \(S.I. 2017/1301\), regs. 1\(1\), 28\(3\)\(c\)](#)
- F5** S. 37A(3A) inserted (18.1.2018) by [The Oversight of Professional Body Anti-Money Laundering and Counter Terrorist Financing Supervision Regulations 2017 \(S.I. 2017/1301\), regs. 1\(1\), 28\(3\)\(d\)](#)
- F6** Words in s. 37A(4) substituted (18.1.2018) by [The Oversight of Professional Body Anti-Money Laundering and Counter Terrorist Financing Supervision Regulations 2017 \(S.I. 2017/1301\), regs. 1\(1\), 28\(3\)\(e\)](#)
- F7** Words in s. 37A(5) inserted (18.1.2018) by [The Oversight of Professional Body Anti-Money Laundering and Counter Terrorist Financing Supervision Regulations 2017 \(S.I. 2017/1301\), regs. 1\(1\), 28\(3\)\(f\)](#)
- F8** Words in s. 37A(6) inserted (18.1.2018) by [The Oversight of Professional Body Anti-Money Laundering and Counter Terrorist Financing Supervision Regulations 2017 \(S.I. 2017/1301\), regs. 1\(1\), 28\(3\)\(f\)](#)

Changes to legislation:

Solicitors (Scotland) Act 1980, Section 37A is up to date with all changes known to be in force on or before 03 June 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.

[View outstanding changes](#)

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\(2\)\(b\)](#)