

Legal Practitioners Ordinance

8. Accountant's reports

- ✓ (2) Subject as may be prescribed by the Council, 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 6 months, or such lesser period as may be prescribed by the Council, before the date of the delivery of the report to the Council; and
 - (d) where possible, consistently with paragraphs (a), (b) and (c), correspond to a period or consecutive periods for which the accounts of the solicitor, or foreign lawyer, or his firm, are ordinarily made up.
- (3) If a solicitor or foreign lawyer fails to comply with the provisions of this section or any requirements relating to accounts which may be prescribed by the Council any person may make a complaint in respect of that failure to the Council.

Accountant's Report Rules

11. Notices to accountants

Every notice to be given by the Council under these rules to an accountant shall be in writing under the hand of the Secretary and sent by registered post to the registered office of the accountant, and, where so given and sent, shall be deemed to have been received by the accountant within 48 hours of the time of posting.

12. Power of waiver

The Council shall have power to waive in writing any of the provisions of these rules, other than those of rule 3(2), in any particular case.

13. Transitional provision

The principal Rules in force prior to the commencement of these Rules shall continue to apply to an accountant's report delivered to the Council prior to such commencement.