

**LEGAL PROFESSION ACT  
(CHAPTER 132)  
LEGAL PROFESSION (ACCOUNTANT'S REPORT)  
RULES**

**S 21/86**

**REVISED EDITION 2006**

*B.L.R.O. 3/2006*



**SUBSIDIARY LEGISLATION**  
**LEGAL PROFESSION (ACCOUNTANT'S REPORT)**  
**RULES**

**ARRANGEMENT OF RULES**

**Rule**

1. Citation.
2. Qualification of accountant.
3. Duties of accountant.
4. Form of report.
5. Exemptions.
6. Accounting period.

**SCHEDULE — FORM**

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## SUBSIDIARY LEGISLATION

Rules under section 24 of the Act and continued in force under section 6(2)  
of the Legal Profession Act (Amendment) Order, 2003 (S 40/03)

LEGAL PROFESSION (ACCOUNTANT'S REPORT)  
RULES

*Commencement: 1st January 1987*

**Citation.**

1. These Rules may be cited as the Legal Profession (Accountant's Report) Rules.

**Qualification of accountant.**

2. An accountant shall be qualified to give an accountant's report on behalf of an advocate and solicitor, in accordance with the provisions of section 24 of the Act, if he is a qualified person for the purpose of the Companies (Authorised Auditors) Rules (S 22/97) and possesses associate membership of one of the bodies listed in paragraph (a) of rule 3 of these Rules.

**Duties of accountant.**

3. Before signing an accountant's report, an accountant shall be required —
  - (a) to make a general test examination of the books of account;
  - (b) to ascertain whether a client's account is kept;
  - (c) to make a general test examination of bank passbooks and statements kept in relation to the practice;
  - (d) to compare, on at least 2 dates selected by him —
    - (i) liabilities to clients and, where applicable, to *cestui que trust*, as shown by the books of account; and
    - (ii) the balances standing to the credit of the client's account; and
  - (e) to ask for such information as he may require as a result of his enquiries under paragraphs (a) to (d).

**Form of report.**

4. Any accountant's report shall be in the form set out in the Schedule to these Rules.

LAWS OF BRUNEI

p. 4 2006 Ed.]

*Legal Profession*

[CAP. 132, R 3

[Subsidiary]

**Exemptions.**

5. The Chief Registrar shall certify an accountant's report as unnecessary in the case of an advocate or solicitor who —

(a) holds his first current practising certificate;

(b) holds his first current practising certificate after giving up practice for at least 12 months;

(c) satisfies him that he did not practise, during the period to which the report would relate, on his own account or in partnership.

**Accounting period.**

6. (a) An accounting period shall cover 12 calendar months;

(b) The period shall run from the date in which the advocate and solicitor acquired his practising certificate;

(c) In the case of a person who held a certificate on the date of commencement of these Rules, such period shall run from that date of commencement.

**SCHEDULE**

**FORM**

**rule 3**

**ACCOUNTANT'S REPORT**

1. (Advocate and solicitor's full name).

2. Firm name and address.

3. (Practising alone or in partnership).

4. Accounting period.

In accordance with section 24 of the Legal Profession Act (Chapter 132),  
I, ..... (name of accountant)  
of .....  
..... (address of accountant)  
have examined the books and accounts of the abovenamed advocate and solicitor  
relating to the above practice and hereby certify that, from my examination under

**SCHEDULE — (continued)**

rule 4 of the Legal Profession (Accountant's Report) Rules and from any information given to me, I am satisfied he has satisfied the provisions of the said Rules, save as follows —

(Signature of accountant)

To: Chief Registrar,  
Supreme Court of Brunei Darussalam.

