



THE  
**JAMAICA GAZETTE**  
**SUPPLEMENT**

**PROCLAMATIONS, RULES AND REGULATIONS**

1180A

---

---

Vol. CXLIV

WEDNESDAY, JULY 28, 2021

No. 110A

---

---

No. 144A

**THE LEGAL PROFESSION ACT**

THE LEGAL PROFESSION (ACCOUNTS AND RECORDS) (FURTHER  
AMENDMENT) REGULATIONS, 2021

In exercise of the powers conferred on the General Legal Council by sections 12(7) and 35 of the Legal Profession Act, and every other power hereunto enabling, the following regulations are hereby made:—

1. These Regulations may be cited as the Legal Profession (Accounts and Records) (Further Amendment) Regulations, 2021 and shall be read and construed as one with the Legal Profession (Accounts and Records) Regulations, 1999 (hereinafter called “the Principal Regulations”) and shall take effect and come into operation on the 1st day of January 2022.
2. Regulation 16 (2) of the Principal Regulations is hereby amended and shall now read as follows:

An accountant’s report need not be delivered pursuant to paragraph (1) where the attorney satisfies the Council, by delivering a declaration in the form shown in the First

---

---

Schedule, evidencing that owing to the circumstances of his or her case it is unnecessary or impractical for him or her to do so. Such a declaration must be delivered to the Secretary of the Council not later than six months after the commencement of any financial year, in respect of the financial year next preceding that year. Without limiting the other circumstances in which it may be found by the Council to be unnecessary or impractical for an attorney to deliver an accountant's report and without prejudice to an attorney's obligation to otherwise fully comply with these Regulations, an attorney may file a declaration in the form shown in the First Schedule in lieu of an accountant's report where the attorney has not received any trust money or where the trust money from all sources held by the attorney in the financial year comprises solely advances for fees for services to be rendered and does not at any time in the financial year exceed in aggregate \$3,000,000.00.

Dated this 28th day of July, 2021.

ALLAN S. WOOD, Q.C  
Chairman,  
General Legal Council.

ALTHEA RICHARDS  
Secretary,  
General Legal Council.