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Legal Services Review
post point 4.41
Ministry of Justice
102 Petty France
London
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By email: legalservicesreview@justice.gsi.gov.uk

Dear Sir

Review of Legal Services Regulation

ICAEW is pleased to respond to your request for comments on *Review of Legal Services Regulation*.

Please contact me should you wish to discuss any of the points raised in the attached response.

Yours sincerely

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ICAEW REPRESENTATION

REVIEW OF LEGAL SERVICES REGULATION

Memorandum of comment submitted in September 2013 by ICAEW, in response to the Ministry of Justice's Call for Evidence on the legal services regulatory landscape published in June 2013

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INTRODUCTION

1. ICAEW welcomes the opportunity to comment on the Call for Evidence on a Review of Legal Services Regulation published by the Ministry of Justice on 5 June 2013, a copy of which is available from this [link](#).

WHO WE ARE

2. ICAEW is a world-leading professional accountancy body. We operate under a Royal Charter, working in the public interest. ICAEW's regulation of its members, in particular its responsibilities in respect of auditors, is overseen by the UK Financial Reporting Council. We provide leadership and practical support to over 140,000 member chartered accountants in more than 160 countries, working with governments, regulators and industry in order to ensure that the highest standards are maintained.
3. ICAEW members operate across a wide range of areas in business, practice and the public sector. They provide financial expertise and guidance based on the highest professional, technical and ethical standards. They are trained to provide clarity and apply rigour, and so help create long-term sustainable economic value.
4. This response reflects consultation with the ICAEW Business Law Committee which includes representatives from public practice and the business community. The Committee is responsible for ICAEW policy on business law issues and related submissions to legislators, regulators and other external bodies.

BACKGROUND

5. Our first principal objective, as set out in our [Supplemental Charter](#) is to advance the theory and practice of accountancy, finance, business and commerce in all their aspects, including in particular auditing, financial management and taxation. ICAEW members began providing tax advisory services before the First World War, as a professional service, and this became a very substantial part of the practice of accountancy from soon after the Second World War. Advisory services to clients have extended into advice on all aspects of law and regulation relating to finance and commerce, in response to market demand from clients. The extent of this is demonstrated, among other things, by the results of the Legal Services Board's research into the legal needs of small and medium sized businesses. They obtain substantial amounts of advice, particularly on tax law and regulatory requirements, from their accountants.
6. In furtherance of these charter objectives, and in the interests of our members' clients, we have done nothing to restrict the development of Multi-Disciplinary Practices, with members of other professions joining our member firms in partnership. An example of this is where members of the Institute and Faculty of Actuaries join our member firms. Actuarial departments of accounting firms comply with the professional requirements of the Institute and Faculty, as well as with ICAEW's professional requirements – this has not caused conflicts, since in the unlikely event of the two Codes being impossible to reconcile, the firm will not accept any engagement where they might occur. The market in actuarial services has benefitted, since these developments have stemmed the reduction in the number of firms providing independent consulting actuarial services. Another example of close working relations with other professions lies in our relationship with the Chartered Institute of Taxation. Members of CioT frequently work within or for our member firms. In furtherance of the public interest, we have developed a joint statement of Professional Conduct for Taxation, which binds each of our members when working in that field.
7. Our members are also often responsible for instructing lawyers, as well as working with them closely in other contexts including forensic and investigatory work and the production of financial reports. We are not aware of any significant regulatory concern or consumer detriment that has resulted from these long-standing and well established developments in the

practice of accountancy. Rather, we believe that they have contributed very positively to the economic and social development of the UK, as well as to businesses and their owners.

SUMMARY

8. We agree that a comprehensive review of the regulation of legal services should be carried out. While there are a number of reforms that could and should be implemented relatively quickly and easily, further consideration of some of the more difficult issues will have to take place over a longer timescale.
9. The objective of the review should be to benefit the consumers of legal services and the UK as a whole. Reforms should be made where they reduce those costs of regulation that need to be passed on to consumers, the public purse, or other third parties, where those reforms do not unacceptably reduce the level of regulatory protection. They should also be made where they improve the depth and breadth of the market in legal services, thus increasing consumer choice within fair market conditions.
10. The review has invited comments specifically on the challenges faced by the current providers of legal services, and reduce unnecessary burdens on the legal profession. This is a reasonable approach – regulatory burdens impact clients as well as providers. However, if the scope of the review is too narrow, it could too easily accept historical regulatory methods which unnecessarily restrict the choices that can be made by consumers, and ignore the interplay between legal services and other types of regulatory control. The review should not ignore the importance to consumers of being able to access services from sources outside the traditional legal services providers, where these are appropriate to their needs and adequately regulated.

GENERAL POINTS OF PRINCIPLE

Support for the review and comment on its objectives

11. We congratulate the Ministry on their decision to undertake a comprehensive review of the regulation of legal services, rather than a more limited post-legislative review of the implementation of the Legal Services Act. We are pleased that the review will encompass the full remit of the existing legislative framework for legal services and the legal sector, and will not exclude the interaction of the legislative framework and the detailed rules and regulations of the front line regulators and other bodies with a regulatory function.
12. However, the review should not exclude consideration of the regulation of services which may or may not be considered to come within the remit of 'legal services' and which may or may not be provided by individuals or entities which consider themselves to be members of the 'legal sector'. The interaction of regulatory burdens will impact many aspects of the provision of legal services whether provided by traditional or alternative suppliers.
13. The fundamental purpose of such a review should focus on the needs of clients and consumers of legal services and not providers of legal services themselves. It is the clients who ultimately bear the burdens of legal services regulation, as well as Government agencies (and by extension taxpayers) who may bear the costs through legal aid and contracted legal services. It is vital that any review of legal services regulation should ensure that clients and consumers have a wide choice of suppliers, who can provide services unbiased by unfair or unnecessary burdens inappropriate to alternative suppliers. The review should focus not only on traditional legal services providers but also on alternative suppliers and new entrants, within a risk-based and proportionate regulatory framework. Too narrow a review could risk inadvertently damaging the development of a vibrant and open market in legal services, and reducing the diversity of consumer choice.
14. We note that the Ministry is seeking views primarily from stakeholders across the Legal Services Sector. We hope that this does not indicate a lack of awareness of the extent to which 'legal services' may be provided by persons who do not consider themselves to be part

of that sector. Nor is legal services regulation the only type of regulation which imposes burdens on lawyers or other providers of legal services. The review should also include the interaction between legislation and regulation aimed directly at lawyers; regulation which impacts both lawyers and other providers of 'legal services'; and that which impacts only other providers. Regulatory provisions which affect many providers, including both lawyers and non-lawyers, include:

- Regulation of other professions and specialists, whether under statute, Charter obligations, Government influence or Government imposition of an oversight regulatory body.
- Regulation of financial services;
- Consumer Credit Regulation;
- Any other areas of complex regulation, where lay persons are likely to need advice on their obligations.

There are many areas where regulatory provisions over-lap legal services regulation but which are outside ICAEW members' normal areas of competence (such as, for example, immigration advice and claims management). We are not able to comment on these matters in detail, but which should also be included within the scope of this review. Advice on legal and regulatory requirements relating to technical services such as waste management, car repairs or construction services will usually be obtained from the relevant specialist supplier, not from a lawyer. If the review fails to take account of these regulatory provisions, as well as legal services regulation per se, it risks both failure to adequately achieve its intended purpose and risks the introduction of additional market imperfections. Because of the interrelated nature of these regulatory burdens, the Ministry needs to ensure that other Government Departments and Agencies with substantial responsibilities for these or other regulatory provisions are engaged with this work. This should include HM Treasury, HM Revenue and Customs, and the Department for Business Innovation and Skills (including specifically the Better Regulation Executive).

15. We agree that needless complexity in a legal framework for regulation of 'legal services' is unhelpful to both consumers and practitioners. The consolidation of legislative provisions provides a useful opportunity not only to bring all the provisions into a single reference source, but also provides an opportunity to ensure that unclear or outdated provisions are either clarified or removed. Such a review could also consider areas where legislative provisions are in place, but which do not appear to benefit from any means to ensure that they are given an appropriately high priority by the regulatory bodies – such as the requirement in Section 54 of the Act for regulators to take appropriate action to prevent unnecessary duplication of regulatory provisions.
16. However, this does not mean that complexity in the number of front line regulatory bodies, or type of 'legal service' provider, is also unhelpful. The interests of consumers, the richness in the market, and the improvement of service standards which result from active competition will all be improved by an open market, with all the resulting complexities that will inevitably develop. A single front-line regulatory body, divorced from responsibility to both Government and its regulated population, while attractive from the point of view of reducing complexity, in reality risks suffering from its own monopolistic characteristics, with limited accountability to anyone, increased costs and reduced efficiency.
17. We are also of the view that the Legal Services Board is carrying out a useful function in both working to enforce minimum standards of regulatory protection, and in challenging the front line legal services regulators to reduce unnecessary burdens and competitive restrictions. Elsewhere in this paper, we draw attention to some aspects of the Act itself which cause problems to the Board in being able to freely conduct these functions.
18. In summary we consider that this review should focus on the following areas, as well as unnecessary complexity or specific regulatory burdens. These represent aspects of legal services regulation which can fail to serve the needs of the market or consumers, and are

therefore against the long term interests of the legal profession itself, and the interests of the United Kingdom as a whole:

- Addressing gaps and over-laps in regulatory cover, to ensure that duplicated regulatory burdens or unnecessary restrictions on practice structures are removed, while also ensuring that consumers are adequately protected in the areas of their greatest need;
- Enabling the development of a range of legal services 'brands', which can compete on the basis of quality differentiation, as well as price and the extent of the services for which their members are qualified to act.

Traditional Legal Services Regulation and its Evolution

19. Currently, legal service regulation is made more complex by the interplay between regulation on the basis of the professional status of individual providers, regulation of entities (such as professional partnerships) and regulation on the basis of the services provided. Historically, this was managed by the legal profession by the imposition of strict controls over the forms under which solicitors and barristers could practice, and the people with whom they could practice – in the case of solicitors, only other solicitors, and in the case of barristers, only as sole practitioners. All legal activities provided within these structures could be regulated by the operation of the regulation of the individuals which were essentially identical to the regulation of the entities which they owned and managed. Services provided by non-lawyers were effectively ignored as irrelevant.
20. The Legal Services Act, rightly, caused very significant change to this regulatory model. The move towards regulation on the basis of the services provided, together with an enforced move away from the strict control of practice structures, has already allowed changes in the market in the provision of legal services, which has widened consumer choice with all the consequent beneficial market effects such as reduction of price and improvement of service standards. However, the current review of the regulation of legal services will need to recognise that:
 - The evolution is incomplete. Some of the unnecessary restrictions on the development of the legal services market that were a consequence of the traditional model of regulation remain in place, and continue to restrict the proper development of the market. This results in continued unnecessary detriment to its users.
 - It can be difficult for members of a profession to recognise, and let go of, traditional controls over practice methods.
 - Any radical change in regulatory approach tends to be very complex and can lead to unexpected gaps in regulatory cover, duplications or unnecessary burdens, none of which were apparent under the previous regime.
 - Some elements of entity and individual regulation remain important if not essential. Barristers and solicitors provide a very large part of the legal services in the UK and their contribution has a high degree of public recognition. Nothing should be done which could weaken their ability of their professional bodies to provide regulatory controls over anything done by them, or under their control.
21. We believe that the resolution of this lies in the removal of restrictions imposed by the front line regulatory bodies on the ways in which their members can practice, provided that they will be able to provide legal services within the regulatory and ethical requirements of their own body. This will include the continuation of the ability of their professional body to monitor their work, and that done under their supervision, to an appropriate standard. Solicitors and barristers still represent the best and most comprehensively qualified sources of legal advice – the lifting of unnecessary practice restrictions will extend access to justice, by enabling their services to be provided more efficiently and more extensively. We give more detail on our views on

unnecessary limitations on both regulatory oversight and practice restrictions in the case of solicitors further under Specific Problem Areas below.

SPECIFIC PROBLEM AREAS

The definition of 'legal activities' including general legal advice

22. The law suffuses every aspect of life in the UK in the 21st Century and is immensely complex. It includes criminal and civil law, regulatory requirements imposed directly by statute, by delegated statutory authority or under contract, or by local, regional or specialist bye-laws. No single person can be expected to have even a superficial knowledge or understanding of it all. Experts with specialist knowledge have emerged in response to the needs of citizens to understand their rights and obligations in many, if not all, of these specialist areas. Some, but not all, of these specialists are lawyers. Where a large number of the specialists are not lawyers, alternative regulatory regimes have emerged or been imposed. One example, though only one of many such examples, is in the area of tax advice, where few citizens would seek advice from their local solicitors' firm, in preference to their local firm of chartered accountants. If you would like more information on our regulatory provisions in relation to tax advice or any other areas, please let us know.
23. The giving of tax advice falls firmly within our definition of accountancy services, and so falls equally firmly within our full regulatory remit, as does the service of appearing before Tax Tribunals where our members are entitled to represent their clients. Nevertheless, it is difficult to see how such services do not also fall within the Legal Services Act definition of 'legal activities', which under Section 12, includes the following:
- (b) any ... activity which consists of one or both of the following –
- (i) The provision of legal advice or assistance in connection with the application of the law or with any form of resolution of legal disputes;
 - (ii) The provision of representation in connection with any matter concerning the application of the law or any form of resolution of legal disputes.

In the past, while non-lawyers were unable to engage in any form of partnership with lawyers or other persons supplying reserved legal services, this anomaly was relatively unimportant. But the Legal Services Act very specifically and intentionally opened up the market in legal services, so that lawyers and accountants can work together in a number of structures, providing reserved and unreserved legal services, all of which comes under the regulatory provisions of the Act. Where a Multi-Disciplinary Practice (MDP) of lawyers and accountants provides any reserved legal services at all, all their legal activities come within the full scope of the Act as an Alternative Business Structure (ABS) meaning that its non-reserved legal activities are also included. Unless the Act can be interpreted as excluding tax advice from the definition, this will mean that any firm employing a significant proportion of chartered accountants giving tax advice will be subject to both ICAEW's (focussed and specialist) regulatory code and also by the code introduced by the Act (which was designed for the services more commonly provided by lawyers rather than for tax advice). In contrast, a traditional law firm developing its own tax practice may be subject only to its existing regime.

24. This effectively results in an unequal regulatory environment for professional services provided from an ABS, depending on whether the firm concerned is a traditional law firm with a single regime, or is also a member of another profession with a differing and sometimes more focussed regulatory regime. This appears to us to be inconsistent with the regulatory objectives set out in Section 1 of the Act, and in particular with their following objectives:
- (d) 'protecting and promoting the interests of consumers' –the possibly less well regulated firm (in respect of the more specialist service) will have a market advantage, in that it will have less onerous and complex legislation. This will tend to mean that such firms will gradually,

through normal market forces, replace the better regulated service providers, leaving consumers less well protected.

- (e) 'promoting competition in the provision of (legal and other) services' – unnecessary duplicated regulation for some, but not all, market participants does not promote competition.

Further, this undermines the objectives of improving access to justice; encouraging an independent, strong, diverse and effective legal profession; and increasing public understanding of the citizen's legal rights and duties, by limiting the opportunities for lawyers to operate in some valid and well regulated entities, thus reducing their ability to grow their services through many innovative means. This must be contrary to objective (a) which is to protect and promote the public interest.

25. It also makes it nearly impossible for the Legal Services Board to act in accordance with the principles set out in Section 3(3) of the Act, and in particular the principles that regulatory activities should be proportionate and targeted only at cases where action is needed, in that it is not empowered to disapply any requirements of the Act, where more focussed, appropriate and effective specialist regulation is already in force than is currently available among the front-line legal regulators.
26. We would be very pleased to be given the opportunity to discuss how duplicated regulatory requirements could be avoided in favour of the single more appropriate regulatory regime, whether this was provided for by an amendment to the definition of legal activities or by disapplication of some of the provisions of the Act in relation to such activities.

Lack of Logic and Clarity over the Boundaries of the Existing Reserved Services

27. Schedule 2 of the Act provides some welcome clarification of the extent and scope of the reserved legal activities, though these would benefit from more principled consideration of which legal services should be reserved and for what reason. Several of the sections of that schedule also have obscure references to the previous legal position, or carry forward the language used in previous legislation, which is increasingly out-of-date. These factors make the interpretation of the legislation unnecessarily complex, as well as tending to evolve towards less targeted and relevant regulation.
28. We are particularly aware that the Probate reservation's reference to 'preparing ... papers on which to found or oppose a grant of probate' is unclear. Legal opinion appears to be divided on whether the preparation of underlying papers without which a probate application could not proceed should be included within the scope of this reservation. Such papers might include not just the preparation of inheritance tax returns, but also, potentially probate valuations of personal effects and a bank's confirmation of monetary assets. We have included a request for clarification of this matter within our response to the recent consultation on the Probate Rules, [ICAEW REP 111/13](#).

Legal professional privilege

29. ICAEW has difficulty in accepting the principle under which the client of a solicitor can benefit from the protection of Legal Professional Privilege, and specifically Legal Advice Privilege (LAP) while the client of an equally well qualified and regulated chartered accountant giving identical advice can not. This divergence distorts the market in tax advice, an effect which is confirmed by the fact that we have been reliably informed that some law firms have marketed their services on the basis of the availability of LAP to their clients, without any suggestion that their services are otherwise better or more cost effective in any way.
30. The decision of the Supreme Court in the Prudential case has confirmed the continuation of this unsatisfactory status quo. But Lord Neuberger, president of the Supreme Court, who gave the leading judgment against any change in the existing status quo, said the argument in favour of changing the law 'was a strong one, not least in terms of principle.' He went on to say

'I accept that it would accord with its underlying logic to extend LAP.' Nevertheless he was sufficiently uncertain of the consequences if he changed the law to come down in favour of the status quo. The Supreme Court was in our view in favour of a change in the law to extend LAP to the clients of other suitably qualified and regulated professionals but felt that it was up to Parliament to make the change.

31. There are increasing difficulties and complexities for clients and their legal service providers, in working out when they will and will not be able to benefit from LAP. Confusing and (in our view) dysfunctional aspects of LAP include, but are not limited to:
 - Recent decisions have narrowed the scope of LAP so that lawyers need to carefully control the definition for their 'client' for LAP purposes. Privileged advice cannot necessarily be accessed by the Board of Directors of corporate clients without losing LAP – thus sometimes denying privileged advice to the ultimate governing body of those clients, to whom the shareholders have delegated responsibility for the management of their company.
 - The advent of the first MDPs has meant that some chartered accountants can provide privileged advice to clients, by working within an MDP licensed by the SRA or another front-line regulator, and under the 'supervision' of a solicitor, who is unlikely to be as well qualified in matters of taxation as the accountant, and may be no better qualified to distinguish the exact parameters of LAP in this area - our professional Guidance and training for tax practitioners includes coverage of LAP, for the information of our members working with specialist barristers and others who may be in a position to generate privilege for their common clients.
 - Section 190 of the Act deals with Legal Professional Privilege, including LAP. It provides that any person authorised to provide reserved legal services will be able to generate LAP in relation to any communication related to that service, to the same extent as could a solicitor or barrister. This means that the clients of such 'limited lawyers' will be in the confusing situation that some of the advice they receive will be privileged, but that which is unrelated to the reserved service will not. If, as we hope, ICAEW will soon be able to authorise some of our members for the reserved service of probate, it seems likely that this will mean that they will be able to generate privilege for their clients in relation to inheritance tax, but not in relation to other types of taxation.
32. Separately from the issue of chartered accountants providing legal advice, LPP has a further highly undesirable effect for the operation of the economy of the UK, in that it uniquely stands in the way of the effective audit of companies. The **only** information that companies can deny to their auditors is privileged information, which is necessary to effective audit when the status or ownership of assets or liabilities is in doubt or where the outcome of litigation could have a material effect on the financial statements. Both lawyers and accountants are naturally very reluctant to release such information to auditors, for fear of loss of privilege. Given the facts that auditors, as professionals and under contract to their clients, are themselves under strict confidentiality controls, and given the fact that directors have no exemption from themselves accommodating these factors in their assessment of the need for them to prepare accounts which present a true and fair view of their companies position and results, this restriction to the scope of LPP is unnecessary. If you would like further information on this point, please let us know.
33. We note that following a similar Supreme Court judgement, a change to the statute law was made, to remove the anomaly under which Patent Attorneys could not generate LAP for their clients, while solicitors could. We doubt if the giving of tax advice is the only but surely not the least of the remaining similar anomalies.

34. The current state of the common law on LPP is unclear, dysfunctional and complex. We suggest that it should be subject to a fundamental review of its nature and purpose, with a view to statutory reform.

Unnecessary limitations on forms of practice and regulatory coverage by the Solicitors Regulation Authority

35. We unambiguously support strong and effective regulatory control over work of solicitors by the Solicitors Regulation Authority (SRA). We believe that this adds to the ease with which the consumers of legal services to judge between different market participants and adds to the richness of the market. However, we consider that the SRA's regulatory requirements should neither restrict the rights of solicitors to act outside their traditional framework, nor cease to apply when they do so.
36. The SRA Principles should apply to all solicitors, whether in private practice or not, wherever they use their professional skills. These should be supported by practice rules only to the extent that these are necessary to clarify and enforce the application of the principles. As currently written, the very complexity of the Rules may lead solicitors to consider their detailed compliance requirements in priority to consideration of their purpose.
37. For example, the clients of solicitors should be able to rely on their integrity as solicitors wherever they are working. This being so, we are unclear why paragraph 13.2 of the Application, Waivers and Interpretation chapter of the SRA's Code of Conduct completely exempts solicitors working in authorised non-SRA firms from chapters 1 to 9 and 11 of the Code. Many of the requirements, as well as the principles on which they are founded, relate primarily to the relationship between solicitors and their clients rather than to the overall management of the firm within which they work. We see no reason why these requirements should not apply to solicitors working in authorised non-SRA firms, or indeed in any other context, modified to accommodate those 'whole-firm' functions which solicitors could not be expected to have under their control.
38. Section 52 of the Legal Services Act provides that entity regulation prevails over an individual's personal regulatory requirements. However, we do not believe that that section should or does prevent individuals complying with their own professional body's standards, in addition to their entity regulator's standards in any circumstances where the two codes of practice differ but do not conflict. Given the statutory primacy of the professional principles set out in Section 1(3) of the Act, such conflicts would be rare for solicitors working in any firm authorised under the Legal Services Act. They would also be uncommon for a solicitor working in any professional firm which, like the SRA, includes integrity as a core requirement. If they did occur then the most appropriate reaction for solicitors would be to withdraw from the engagement or area of work where the conflict arose, rather than ignoring their personal code of conduct. Specifically, they would not and could not occur in a member firm of ICAEW or any other accountancy firm which comes under the remit of an ethical code within the framework of the International Federation of Accountants (IFAC). The IFAC Code gives prominence to the fundamental principle of integrity. This principle would be breached by any firm providing the services of a solicitor, acting as such, without the regulatory protections for the client who might reasonably expect them.
39. If the remit of the SRA's Code were extended in this way, then the remaining framework of practice restrictions could be restricted or removed. We are particularly aware of the following rules, which unnecessarily restrict the market in legal services, as supplied by solicitors:
- SRA Practice Framework Rules, Rule 1 'Solicitors'. This rule prevents solicitors from practising in any context other than for a body authorised by the SRA or another approved regulator, regardless of any other professional or regulatory requirements that apply, or their ability to apply their own regulatory code to their own work.

- SRA Code of Conduct, Chapter 12: Separate Business Rule. This rule prevents a solicitor from being connected with any business (other than his own authorised firm) which provides prohibited separate business activities. There is no modification to this rule, where those services are provided under an equally good or better system of regulation, such as ICAEW's regulation of tax advice provided by our members in practice.
- SRA Code of Conduct, Chapter 13: Waivers. This Rule allows modification of the other Rules, but restricts such modifications to 'a particular case or cases' and 'in exceptional circumstances'. This appears to be being interpreted as precluding general waivers from being granted for categories of cases but rather each case needs to be considered and authorised by the SRA Board separately. This is both burdensome and unnecessary for solicitors wishing to work in association with other well regulated professionals, for the alternatively regulated firms for which they may wish to work and for the SRA itself.

The retention of unnecessary restrictions on any particular choice of (properly regulated) forms of practice does not conform well to the regulatory objectives of the Act, the public interest or the interests of consumers. In the current rapidly changing market in legal services, with the advent of an increasingly wide range of ABSs, this is particularly damaging to the ability of chartered accountancy firms to take a fair place in the market for those legal services which are within their own particular competence, in association with those solicitors who are best placed to support the firm's clients and business model.

40. We have made these observations from the point of view of chartered accountancy firms, since that is our own area of expertise. However, similar considerations also apply to other types of professional firms which routinely provide legal advice as part of their professional practice. In particular, those professions which currently have been recognised by the Bar Council as being appropriately qualified for licensed access to the Bar are thereby recognised as being appropriately qualified in their own area of law to work closely with barristers in the provision of legal advice and other legal services.
41. We have brought them to the attention of the SRA in the form of our response to their recent Red Tape Initiative. A copy of our response, which gives further details of our views on these matters, is available ([ICAEW REP 32/13](#)). We have not received a substantive response.

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