

Annex 1.3 - Destination table

<i>Current provision</i>	<i>Retained (and simplified)</i>	<i>Removed</i>	<i>Merged</i>	<i>Added (new)</i>	<i>Destination in proposed draft rules (note new Rule 11 on TMPA)</i>
Rule 1 - the overarching objective and underlying principles		X			n/a
Rule 2 - interpretation		X			n/a
Rule 3 - geographical scope		X	X		n/a
Rule 4 - persons governed by the rules			X parts of rules 4 and 6 merged		Rule 1
Rule 5 – persons exempt from the rules		X			n/a
Rule 6 – Principal's responsibility for compliance	X				Rule 1
Rule 7 - Duty to remedy breaches	X				Rule 6

Rule 8 – Liquidators, trustees in bankruptcy, Court of protection deputies and trustees of occupational pension schemes			X		One element in Rule 2.2(a)
Rule 9 – Joint accounts	X				Rule 9
Rule 10 – operation of a client's own account	X				Rule 10
Rule 11 - firm's rights not affected		X			n/a
Rule 12 – categories of money			X		Rule 2.1
Rule 13 - client accounts	X				Rule 3
Rule 14 – use of client account			X parts of rules 14 and 15 merged		Rule 2.2,2.3,2.4 Rule 3.3
Rule 15 – client money withheld from client account on client's instructions			X parts of rules 14 and 15 merged		Rule 2.2

Rule 16 - other client money withheld from client account	X				
Rule 17- receipt and transfer of costs			X parts of rules 17 and 18 merged		Rule 4.2, 4.3
rule 18 – receipt of mixed payments			X parts of rules 17 and 18 merged		Rule 4.2
rule 19 – treatment of payments to legal aid practitioner s		x			n/a
rule 20 – withdrawals from client account			X parts of rules 20 and 21 merged		Rule 5
rule 21 – method of and authority for withdrawals from client account			X parts of rules 20 and 21 merged		Rule 5
rule 22 – when interest must be paid			X parts of rules 22,23,24 and 25 merged		
rule 23 – amount of			X parts of rules		

interest			22,23,24 and 25 merged		
rule 24 - interest on stakeholder money			X parts of rules 22,23,24 and 25 merged		
rule 25 - contracting out			X parts of rules 22,23,24 and 25 merged		
rule 26 – guidelines for accounting procedures and systems		X			n/a
Rule 27 – restrictions on transfers between clients		X			n/a
Rule 28 – executor , trustee or nominee companies		X			n/a
Rule 29 – accounting records for client accounts etc	X				Rule 8
Rule 30 – accounting records for clients' own accounts			X parts of rules 30 and 31 merged		Rule 13
Rule 31- production of documents, information and			X parts of rules 30 and 31 merged		Rule 13

explanations					
Rule 32 – Obtaining and delivery of accountant's reports	X				Rule 12.1, 12.2, 12.3, 12.4
Rule 33- Accounting periods			X		New glossary definition Rule 12.5, 12.6
Rule 34- Qualification for making a report	x				Rule 12.7
Rule 35 – Reporting accountant's rights and duties – letter of engagement	x				Rule 12.9
Rule 36- Change of accountant		x			n/a
Rule 37- Provision of bank accounts etc			X	Parts of rule 37 and 39 merged	Rule 12.10
Rule 38- Work to be undertaken			X	Parts of rule 38 and 40 merged	Rule 12.1 (b), 12.11
Rule 39 - Failure to provide			X	Parts of rule 37 and 39	

documentat ion			merged		
Rule 40- Form of accountant s' report			X Parts of rule 38 and 40 merged		Rule 12.11
Rule 41- Firms with two or more places of business		x			n/a
Rule 42 – Waivers		X			New waivers guidance applies
Rule 43 – Purpose of rules applying to RELS in Exempt European Practices (EELs)		X			n/a
Rule 44 – Application and Interpretati on (EELs)		X			n/a
Rule 45 – Client money (EELs)		X			n/a
Rule 46 – Accountant' s reports (EELs)		X			n/a
Rule 47 – production of documents, information and explanation		X			n/a

s (EELs)					
Rule 48 – Waivers (EELs)		X			n/a