

Response to Accounts consultation

1. We consulted on our accounts assessment policies and a number of change proposals over winter. Thanks to all those who took the time to respond to the written consultation and to everyone who took part in discussions about our policies.
2. We were pleased with the positive response to the key proposals around travel to local court - we will allow a charge for travel to a local court where it is not proscribed by regulations - and changes to mileage rate (which we [implemented from 1 April](#)), as well as clarifying how to get ‘non-standard’ rates for spoken language interpreting and translation. We will soon publish updated guidance for our staff and solicitors on spoken language interpreting and translation.
3. We will adjust our policy on accommodation and subsistence for solicitors to allow the standard rate, benchmarked to the figure set for counsel by regulation, to be breached on cause shown. We have highlighted the inconsistency of treatment to the Scottish Government.
4. Respondents supported our proposal to continue and further develop ongoing engagement with key stakeholders such as auditors, law accountants, practitioners and representative groups to assist us in keeping up to date with ‘usual’ practice. As a first step we will be setting up a new annual discussion with law accountants and auditor representatives to discuss taxation practice. We already have extensive links with practitioners and representative groups to cover new practices as they emerge. We will keep under review whether we need to develop these further.
5. There was a desire that we publish auditor decisions, appropriately redacted, to support transparency. While not all of these are relevant to current practice, we will publish the auditor decisions and other related material that has informed taxation practice over the years. Where they are relevant to our current policies, we reference them in our policy statements. Relevant decisions will also be published in future.
6. [Respondents](#) expressed frustration with the overall process and the complexity of the system. There were a number of areas where respondents raised issues with the statutory framework, or sought additional information about how we would apply the example policies, but we have concluded that our policy stands. Having a clear policy, with the internal and external guidance published online, will allow solicitors and counsel to hold us to account if they feel our practice does not match our statements of why and how we make decisions.
7. However, it is clear to us that we could do more to explain the implications of the third party taxation standard to solicitors. Responses to the consultation indicated a number of areas of confusion:
 - a. the need to justify each entry in an account

- b. the purpose and implications of abatements
 - c. what is set by regulation and what is at our hands as policy
 - d. how these issues impact on payment for work that departs from the usual pattern or practice
8. As we publish our policies and guidance over the coming year, these areas will be addressed fully and in depth for each policy area. In the meantime, to assist the profession, we have developed an [accounts information page](#).

This combines practical ‘how to’ guidance on submitting accounts with some of the fundamental reasons as to why we require information and assess accounts in the way we do.

More information

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