

## Legal services compensation scheme regulations

### 1 General

#### Authority and commencement

- 1.1. These [regulations](#) are made by the Council of [ICAEW](#), pursuant to Clause 16 of the Supplemental Royal Charter of 1948. They come into force on [date to be confirmed] and on this date, with immediate effect, they revoke the [Probate Compensation Scheme Regulations](#), and any pending [application](#) or appeal made under the [Probate Compensation Scheme Regulations](#) is deemed to have been made under these regulations.
- 1.2. Any notice or document may be served on [ICAEW](#) by sending it to:
- Professional Conduct Department  
ICAEW  
Metropolitan House  
321 Avebury Boulevard  
Milton Keynes  
MK9 2FZ
- 1.3. Subject as herein provided, any notice, decision, order or other document which needs to be served on any [applicant](#), [firm](#) or [accredited legal services firm](#) under these [regulations](#) will be delivered by hand, or sent by email, fax or post:
- if it is delivered by hand to the addressee, service will take effect immediately;
  - if sent by email, it will be sent to the most recent email address given by the addressee and service will take effect immediately;
  - if sent by fax, it will be sent to the most recent fax number given by the addressee and service will take effect immediately; or
  - if sent by post, it will be sent to the latest address given by the addressee and service will take effect two business days after posting.
- 1.4. Any requirement of the Legal Services Committee under these [regulations](#) will be communicated in writing.

#### Interpretation

- 1.5. The words listed below shall have the meanings given:

<a href="#">Accreditation</a>	The process by which <a href="#">ICAEW</a> authorises or licenses persons to undertake authorised legal services work in accordance with the Legal Services Regulations.
<a href="#">Accredited legal services firm</a>	A <a href="#">firm</a> authorised or licensed under ICAEW's <a href="#">Legal Services Regulations</a> to conduct <a href="#">authorised legal services work</a> .
<a href="#">Act</a>	Legal Services Act 2007
<a href="#">Administration of oaths</a>	As defined in Schedule 2, paragraph 8 of the Act
<a href="#">Appeal Tribunal</a>	The First-tier Tribunal established under the Tribunals, Courts and Enforcement Act 2007.
<a href="#">Applicant</a>	A person (including an individual or a body corporate) who makes an <a href="#">application</a> for a <a href="#">grant</a> of compensation in

accordance with these [regulations](#), but excluding a person as set out in [regulation 3.3](#).

### [Application](#)

A claim for the [grant](#) of compensation made in accordance with [regulation 7.1](#)

### [Authorised legal services work](#)

Conduct of one or more of the following six activities:

- [Rights of audience work](#) – as defined below
- [Conduct of litigation work](#) – as defined below
- [Reserved Instruments work](#) – as defined below
- [Probate work](#) – as defined below
- [Notarial activities](#) – as defined below
- [Administration of oaths](#) – as defined above

### [Authorised probate work](#)

- [Probate work](#)
- Following a grant of probate or letters of administration, work undertaken in collecting in the assets of an estate, settling the liabilities and distributing the remainder in accordance with a will or letters of administration.

### [Conduct of litigation work](#)

The conduct of litigation defined in Schedule 2 paragraph 4 of the Act provided that the proceedings are commenced by a [Tax Authority](#) or other prosecuting agency or body or against a [Tax Authority](#) and are or relate to:

- a. claims for the payment or recovery of [Tax](#) by a [Tax Authority](#) including insolvency proceedings commenced by a [Tax Authority](#) on account of the non-payment of [Tax](#). [However, except for appeals against a winding-up or a bankruptcy order, such [conduct of litigation work](#) does not extend to proceedings relating to issues arising after a court has made an order of winding-up or a bankruptcy order];
- b. claims for the repayment or recovery of sums from a [Tax Authority](#) on account of liabilities or perceived liabilities for [Tax](#), including related claims for interest, repayment supplements or for other compensation on account of a [Tax Authority](#) having the benefit of possession of money or the claimant suffering loss;
- c. decisions by a [Tax Authority](#) that relate to or are concerned with a [Tax](#) or which may directly or indirectly impact on the existence of a [Tax](#) liability or criminal or civil penalty relating to [Tax](#) (this includes, in particular, challenges to decisions made by [Tax Authorities](#) by judicial review or as a defence to claims by a [Tax Authority](#) or claims for compensation against a [Tax Authority](#) relating to such decisions); or

- d. criminal proceedings relating to the non-payment of any [Taxes](#) or any other act or omission relating or otherwise connected to a liability to pay or account for [Tax](#) including proceedings arising under the Proceeds of Crime Act 2002 relating to [Tax](#) liabilities;

and including the conduct of appeals from decisions (including procedural decisions) of a tribunal or court relating to such proceedings and any other proceedings challenging such decisions by a tribunal or court.

#### [Employee](#)

Anyone who carries out [authorised legal services work](#) and/or [authorised probate work](#) for an [accredited legal services firm](#) but excluding a [principal](#).

#### [Firm](#)

A [firm](#) includes a:

- sole practice;
- partnership;
- limited liability partnership; or
- body corporate.

#### [Grant](#)

The payment to an [applicant](#) in accordance with a decision of the [Legal Services Committee](#) under [regulation](#) 3.

#### [ICAEW](#)

The Institute of Chartered Accountants in England and Wales.

#### [Legal Services Committee](#)

The committee established under chapter 9 of the [Legal Services Regulations](#).

#### [Legal Services Compensation Scheme](#)

The [scheme](#) for the payment of [grants](#) made in accordance with these [regulations](#).

#### [Legal Services Regulations](#)

The ICAEW Regulations that set out the regulatory requirements for the [accredited legal services firms](#) and for the carrying out of [authorised legal services work](#) and/or [authorised probate work](#).

#### [Notarial activities](#)

As defined in Schedule 2, paragraph 7 of the Act

#### [Principal](#)

- an individual in sole practice (where the [firm](#) is a sole practice);
- a person who is a partner (including both salaried and equity partners) (where the [firm](#) is a partnership);
- a member of a limited liability partnership (where the [firm](#) is a limited liability partnership);
- a director (where the [firm](#) is a company);
- a member of the governing body (where the [firm](#) is an unincorporated body, other than a partnership); or

any individual or person who is held out as being a director, partner, member, or member of the governing body.

### Probate Compensation Scheme Regulations

The regulations relating to the Probate Compensation Scheme made by ICAEW's Council pursuant to clause 16 of the supplemental Royal Charter of 1948 which came into force on 22 September 2014.

### Probate work

As defined in Schedule 2 paragraph 6 of the Act – but restricted by the Legal Services Regulations to non-contentious probate work.

### Regulations

These Legal Services Compensation Scheme Regulations, as modified or amended from time to time.

### Reserved instrument work

Reserved instrument activities as defined in Schedule 2 paragraph 5 of the Act provided that such work:

- a. relates to or is connected with Tax advice that has been provided by the Authorised firm or an Accredited legal services firm undertaking the reserved instrument work (although the Tax advice does not have to be provided by an Authorised Individual acting on behalf of that firm); and
- b. is not work on an instrument that transfers or charges real property, however this limitation on the reserved instrument work that can be undertaken does not extend to work on a declaration of trust or a deed of appointment or other trust instrument which purports to declare, vary or alter the trusts upon which property (which may be or include real property) is held by trustees.

### Rights of audience work

The exercise of rights of audience as defined in Schedule 2 paragraph 3 of the Act provided that the proceedings are commenced by a Tax Authority or other prosecuting agency or body or against a Tax Authority and are or relate to:

- a. claims for the payment or recovery of Tax by a Tax Authority including insolvency proceedings commenced by a Tax Authority on account of the non-payment of Tax. [However, except for appeals against a winding-up or a bankruptcy order, such rights of audience work does not extend to proceedings relating to issues arising after a court has made an order of winding-up or a bankruptcy order];
- b. claims for the repayment or recovery of sums from a Tax Authority on account of liabilities or perceived liabilities for Tax, including related claims for interest, repayment supplements or for other compensation on account of a Tax

Authority having the benefit of possession of money or the claimant suffering loss;

- c. decisions by a Tax Authority that relate to or are concerned with a Tax or which may directly or indirectly impact on the existence of a Tax liability or criminal or civil penalty relating to Tax including, in particular, to challenges of decisions made by Tax Authorities by judicial review or as a defence to claims by a Tax Authority or claims for compensation against a Tax Authority relating to such decisions; or
- d. criminal proceedings relating to the non-payment of any Taxes or any other act or omission relating or otherwise connected to a liability to pay or account for Tax including proceedings arising under the Proceeds of Crime Act 2002 relating to Tax liabilities.

including the exercise of rights of audience on appeals from the decisions (including procedural decisions) of a tribunal or court relating to such proceedings or the exercise of rights of audience in any other proceedings challenging such decisions by a tribunal or court.

#### Tax Authority

HM Revenue and Customs, the National Crime Agency, HM Treasury or any other authority or body or department where charged with the collection of Tax or the formulation of policy or decisions relating to Tax and the First-tier Tribunal and the Upper Tribunal when making decisions in proceedings relating to Tax or any other tribunal when making decisions in proceedings relating to Tax where a party to the proceedings is a Tax Authority.

#### Tax

Any taxes, duties (including customs and excise duties), contributions (including in particular national insurance contributions) and levies (including the apprenticeship levy) whether in the United Kingdom or any part of the United Kingdom or in any other jurisdiction and including any interest, surcharges and penalties relating to such liabilities.

- 1.6. In these regulations, headings are for convenience only, and shall not affect interpretation.
- 1.7. In these regulations words importing the singular include the plural and vice versa. Words importing the masculine gender include the feminine and neuter. Words importing the neuter gender include both the masculine and feminine genders. These regulations will be governed by, and interpreted in accordance with, the laws of England and Wales.

#### Administration of the scheme

- 1.8. The Legal Services Committee is responsible for administering the Legal Services Compensation Scheme and for determining applications for compensation made under these regulations.

## 2 The Legal Services Compensation Scheme

- 2.1. These [regulations](#) apply to:
  - a. [accredited legal services firms](#);
  - b. [firms](#) that were previously [accredited](#) in accordance with the Legal Services Regulations and any reference to [accredited legal services firms](#) shall include such [firms](#); and
  - c. [applicants](#).
- 2.2. An [accredited legal services firm](#) must pay any levy for ICAEW's [Legal Services Compensation Scheme](#) (whether a periodic contribution or special levy) as ICAEW may decide from time to time. This includes levies raised after the [firm's accreditation](#) has ceased but excludes levies relating to claims in respect of services provided by any [firm](#) wholly after the date of termination of the [firm's accreditation](#).
- 2.3. ICAEW may invest any money which forms part of the [Legal Services Compensation Scheme](#) in any investments in which trustees may invest under the general power of investment in section 3 of the Trustee Act 2000 (as restricted by sections 4 and 5 of that Act).
- 2.4. ICAEW may insure, in relation to the [Legal Services Compensation Scheme](#), for such purposes and on such terms as it considers appropriate.
- 2.5. ICAEW may borrow for the purposes of the [Legal Services Compensation Scheme](#) and charge investments which form part of the [Scheme](#) as security for borrowing by ICAEW for the purposes of the [Scheme](#).
- 2.6. The [Legal Services Compensation Scheme](#) may be applied by ICAEW for the following purposes (in addition to the making of [grants](#) in respect of [applications](#) for compensation):
  - a. payment of premiums on insurance policies effected under [regulation](#) 2.4;
  - b. repayment of money borrowed by ICAEW for the purposes of the [Legal Services Compensation Scheme](#) and payment of interest on any money so borrowed under [regulation](#) 2.5;
  - c. payment of any other costs, charges or expenses incurred by ICAEW in establishing, investing, maintaining, protecting, administering or applying the [Legal Services Compensation Scheme](#);
  - d. payment of any costs, charges or expenses incurred by the ICAEW in exercising its powers under Schedule 14 to the [Act](#) (intervention powers) or any intervention powers which it may have as an approved regulator under the [Act](#);
  - e. payment of any costs or damages incurred by ICAEW or its employees, agents, any member, officer, and any member of the [Legal Services Committee](#), as a result of proceedings against any of them for any act or omission made in good faith and in the exercise or purported exercise of any of their functions under these [regulations](#).

### 3 Grants from the Legal Services Compensation Scheme

- 3.1. A [grant](#) from the [Legal Services Compensation Scheme](#) is made wholly at the discretion of the [Legal Services Committee](#) and on such terms as the [Committee](#) deems appropriate. No person has a right to a [grant](#) enforceable at law.
- 3.2. In particular and for the avoidance of doubt, the [Legal Services Committee](#) may refuse to make a [grant](#) if payment could cause the [Legal Services Compensation Scheme](#) to exhaust the funds available for payment at the time of the decision on whether to make a [grant](#).
- 3.3. The [Legal Services Committee](#) will not make a [grant](#) in favour of an [applicant](#) which, if a body corporate or a registered charity, had an annual turnover in the last accounting year equal to, or exceeding, £1 million.

- 3.4. For a [grant](#) to be made from the [Legal Services Compensation Scheme](#), an [applicant](#) must satisfy the [Legal Services Committee](#) that:
- a. he has suffered loss in consequence of fraud or other dishonesty on the part of an [accredited legal services firm](#) or of any [principal](#) or [employee](#) of an [accredited legal services firm](#), in connection with their activities in the course of [authorised legal services work and/or authorised probate work](#); or
  - b. he has suffered loss in consequence of a failure to account for money which was received by an [accredited legal services firm](#), or the [principal](#) or [employee](#) of an [accredited legal services firm](#), in connection with their activities in the course of [authorised legal services work and/or authorised probate work](#).
- 3.5. A [grant](#) may be made, at the sole discretion of the [Legal Services Committee](#), as an interim measure and on such terms as the [Legal Services Committee](#) deems appropriate.

#### 4 Grants in respect of persons in default of regulatory requirements

- 4.1. At the absolute discretion of the [Legal Services Committee](#) a [grant](#) may be made even if at the time of the relevant act or default by the [accredited legal services firm](#) or its [principal](#) or [employee](#):
- a. the [accreditation](#) of the [accredited legal services firm](#) had ceased under regulation 2.22 of the [Legal Services Regulations](#); or
  - b. the [accreditation](#) of the [accredited legal services firm](#) was suspended under chapter 10 of the [Legal Services Regulations](#); or
  - c. the [principal](#) or [employee](#) of the [accredited legal services firm](#) was disqualified under chapter 5 of the [Legal Services Regulations](#),
- provided that the [Legal Services Committee](#) is reasonably satisfied that the [applicant](#) at that time was unaware of the cessation, suspension or disqualification.

#### 5 Cases not covered by the Legal Services Compensation Scheme

- 5.1. For the avoidance of doubt, a [grant](#) will not be made in respect of losses which:
- a. are the personal debts of an [accredited legal services firm](#) or a [principal](#) or [employee](#) of such a [firm](#) and where the facts would not otherwise give rise to an [application](#) to the [Legal Services Compensation Scheme](#);
  - b. result from, but do not form part of, any misappropriation of, or failure to account for, money or money's worth;
  - c. result from the trading debts or liabilities of the [accredited legal services firm](#);
  - d. amount to a claim for contractually agreed interest between the [applicant](#) and the [accredited legal services firm](#);
  - e. were not notified to the [Legal Services Committee](#) in accordance with [regulation](#) 7.1;
  - f. result from activities of the [accredited legal services firm](#) other than in its performance of [authorised legal services work and/or authorised probate work](#);
  - g. arise solely by reason of professional negligence by an [accredited legal services firm](#) or a [principal](#) or [employee](#) of such a [firm](#); or
  - h. arose at any time when the [firm](#) was not [accredited](#), save for the circumstances set out in [regulation](#) 4.1.

#### 6 Multi-party and multi-profession issues

- 6.1. Where the loss has been sustained as a result of the combined activities of more than one party (eg, an [accredited legal services firm](#) conspires with a solicitor or is assisted by a negligent solicitor), the [Legal Services Committee](#) will consider the role of each contributing factor in causing the [applicant's](#) loss. The [Legal Services Committee](#) will base any [grant](#) on its assessment of that portion of the loss primarily attributable to the acts of the [accredited legal services firm](#). The [Legal Services Committee](#) may decide to make a [grant](#) on a pro-rata basis in accordance with its assessment of the importance of each contributing factor in the loss, or may reject an [application](#) in its entirety if it is of the opinion that the loss was primarily due to factors other than the fraud or dishonesty of the [accredited legal services firm](#), or its [principal\(s\)](#) or [employee\(s\)](#), or their failure to account for money which was received in connection with activities in the course of [authorised legal services work](#) and/or [authorised probate work](#).
- 6.2. When an individual who is individually regulated by another approved regulator (as set out in Schedule 4 of the [Act](#)) is practising as the [principal](#) or [employee](#) of an [ICAEW accredited legal services firm](#), [ICAEW](#) may, in its absolute discretion, consider an [application](#) in respect of that individual's act or default.

## 7 Applications: form and time limit

- 7.1. Every [application](#) must be delivered to [ICAEW](#), in such form as may from time to time be prescribed by [ICAEW](#), within twelve months after the loss first came, or reasonably should have come, to the knowledge of the [applicant](#). The [Legal Services Committee](#) may extend this period if satisfied that there are exceptional circumstances which justify the extension of the time limit.

## 8 Documentation in support

- 8.1. An [applicant](#) must provide such documentation as may be required by the [Legal Services Committee](#) including, when requested, a statement of truth. Failure to provide such documentation or to cooperate with the [Legal Services Committee](#) will be taken into account when determining the merits of the [application](#) and may be treated as a reason for withholding or reducing a [grant](#).

## 9 Exhausting other remedies

- 9.1. A [grant](#) will be refused where the loss is an insured risk or where, in the reasonable opinion of the [Legal Services Committee](#), the loss is capable of being made good by some other means.
- 9.2. A grant will be reduced where, and to the extent that, part of the loss is an insured risk or where, in the reasonable opinion of the [Legal Services Committee](#), is capable of being made good by some other means.
- 9.3. In particular the [Legal Services Committee](#) may, before deciding whether to make a [grant](#) or the amount of a [grant](#), require the [applicant](#) to:
  - a. pursue any civil remedy which may be available to the [applicant](#) in respect of the loss;
  - b. commence insolvency proceedings;
  - c. make a formal complaint to the police in respect of any dishonesty on the part of the [accredited legal services firm](#) or its [principal\(s\)](#) or [employee\(s\)](#); or
  - d. assist in the taking of any action against the [accredited legal services firm](#) or its [principal\(s\)](#) or [employee\(s\)](#).
- 9.4. If a [grant](#) is made (whether under [regulation](#) 3.5 or otherwise) before requiring the [applicant](#) to resort to other means of recovery, such [grant](#) will be made repayable to [ICAEW](#) in the event (and to the extent) that losses are recovered by such other means.

## 10 Notice to accredited firm

- 10.1. The Legal Services [Committee](#) shall not make a [grant](#) unless:



- a. a communication has been sent to the [accredited legal services firm](#) at its last known correspondence address, as set out in [regulation](#) 1.3, or to its representative informing the [accredited legal services firm](#) of the nature of the [application](#); and
  - b. at least eight days have elapsed since the date of receipt of such communication which, notwithstanding [regulation](#) 1.3, shall be regarded as the day following the date of the communication.
- 10.2. If it appears to the [Legal Services Committee](#) that any communication sent under [regulation](#) 10.1 will not come to the attention of the [accredited legal services firm](#) or its representative, then the [Legal Services Committee](#) may make a [grant](#) notwithstanding failure to comply with the provisions of this [regulation](#).

## 11 Costs

### Litigation costs

- 11.1. Where an [applicant](#) intends to institute or has already instituted civil proceedings for recovery of his loss and wishes to apply for a [grant](#) in respect of the costs of the proceedings, the [Legal Services Committee](#) will not consider making or increasing a [grant](#) in respect of such costs unless:
- a. they can be shown to be proportionate to the loss and the amount likely to be recovered; or
  - b. the proceedings are/were necessary for the making of the [application](#) for a [grant](#).

### Application costs

- 11.2. Where a [grant](#) is made, the [Legal Services Committee](#) may, in its absolute discretion, consider an [application](#) for a further [grant](#) in respect of any reasonable fees payable by the [applicant](#) to any professional adviser, provided that such costs were incurred wholly, necessarily and exclusively in connection with the preparation, submission and proof of the [application](#).

## 12 Maximum payment

- 12.1. Subject to [regulation](#) 12.2 the maximum total amount that may be granted pursuant to [applications](#) under this [scheme](#) in respect of [authorised legal services work](#) and/or authorised probate work in connection with any claim, or in connection with any claims which in the reasonable opinion of the [Legal Services Committee](#) are connected with each other, or in the case of [authorised probate work](#) in connection with any single estate, is limited to £500,000 (exclusive of any interest payable under [regulation](#) 17.1).
- 12.2. The maximum amount which the [Legal Services Committee](#) may determine shall be paid out of the [Legal Services Compensation Scheme](#) in any calendar year shall be:
- a. the amount determined by the [Legal Services Committee](#) which may be expected not to cause the [grants](#) payable in that year to exceed £5,000,000; plus
  - b. the amount of any money recovered in that year by the [Legal Services Compensation Scheme](#), net of VAT (if applicable), pursuant to the provisions of [regulation](#) 13.1 and available for payment in that year; plus
  - c. the amount of any sums so recovered in previous years and not disbursed and which are available for payment in the relevant year, net of VAT (if applicable).

Accordingly if, in the course of any such calendar year, it appears to the [Legal Services Committee](#), in its absolute discretion, that the total of such amounts is otherwise likely to be exceeded in that calendar year, then in the remainder of that calendar year it shall not determine that the full amount shall be paid in respect of any [application](#), but shall secure, as far as it reasonably can, that all [grants](#) it thereafter determines shall be made, taking into consideration any [grant](#) on account, are abated rateably one with another.

12.3. Where the [Legal Services Committee](#) has abated a [grant](#) under 12.2 it may, in its absolute discretion, at the end of the financial year of [ICAEW](#) in which the initial [grant](#) was made (the Grant Year) determine whether or not:

- a. the balance of the amount stated in the [application](#) or a part thereof; and
- b. interest on such balance;

should be paid in the next following year of [ICAEW](#) (the Following Year) and any such further [grant](#) shall be made out of funds available to the [Legal Services Committee](#) for the Following Year as provided in [regulation](#) 12.2.

### **13 Recovery and subrogation**

13.1. Where a [grant](#) is made otherwise than by way of loan, or where a [grant](#) is made by way of a loan and repayment of the loan is waived or otherwise the borrower has failed to repay part or all of the loan, [ICAEW](#) shall be subrogated to the rights and remedies of the person to whom or on whose behalf the [grant](#) is made (the recipient) to the extent of the amount of the [grant](#). In such event the recipient shall if required by [ICAEW](#) whether before or after the making of a [grant](#) and upon [ICAEW](#) giving to the recipient a sufficient indemnity against costs, prove in any insolvency and/or winding-up of the [accredited legal services firm](#) and/or sue for recovery of the loss in the name of the recipient but on behalf of [ICAEW](#). The recipient shall also comply with all proper and reasonable requirements of [ICAEW](#) for the purpose of giving effect to [ICAEW](#)'s rights and shall permit [ICAEW](#) to have conduct of such proceedings.

### **14 Reduction in grants**

14.1. Where an [applicant](#) or the [applicant](#)'s servant or agent has contributed to the loss as a result of his activities, omissions or behaviour whether before, during or after the event giving rise to the [application](#), the [Legal Services Committee](#) may, in the exercise of its absolute discretion and to the extent that it considers that such activity, omission or behaviour has contributed to the loss, reduce the amount of any [grant](#) or reject the [application](#) in its entirety.

### **15 Deduction from grants**

15.1. The [Legal Services Committee](#) may deduct from any [grant](#) the fees that would have been payable by the [applicant](#) to the [accredited legal services firm](#) so that the [applicant](#) will not be in a better position by reason of a [grant](#) than he would otherwise have been in had the loss not occurred.

15.2. The [Legal Services Committee](#) may deduct from any [grant](#) all monies already recovered by an [applicant](#) and monies which in its reasonable opinion either will be or should have been recovered.

### **16 Refusal of an application**

16.1. If the [Legal Services Committee](#) refuses to make a [grant](#) of either the whole or part of the amount applied for, the [applicant](#) will be informed in writing of the reasons for the decision.

16.2. If an [application](#) is refused in whole or in part, a further [application](#) for the same loss (or loss which includes the same loss) may not be made unless, in the reasonable opinion of the [Legal Services Committee](#), it is supported by substantial new relevant evidence, information or submissions in which case [ICAEW](#) may, in its absolute discretion, consider a renewed [application](#).

### **17 Interest**

17.1. The [Legal Services Committee](#) may in its absolute discretion pay interest to an [applicant](#) on a [grant](#) of compensation. Any interest shall accrue from a date three calendar months after the date on which all information necessary to determine the [application](#) was provided by the [applicant](#) to the [Legal Services Committee](#).

17.2. Any interest payable under [regulation](#) 17.1 shall be simple interest paid at a rate which is applied by HMRC in respect of Income Tax repayments.

## **18 Appeals**

18.1. If an [application](#) is refused in whole or in part, the [applicant](#) may appeal to the [Appeal Tribunal](#) in accordance with regulations 11.5 to 11.8 of the Legal Services Regulations as if the refusal of the application were a decision of the Review Committee under the Legal Services Regulations.