



**PROFESSIONAL
STANDARDS
DEPARTMENT**



2025 CONSULTATION: LEGAL SERVICES REGULATION CHANGES

**ADMINISTRATION OF OATHS AND
FIRST TIER COMPLAINTS**

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PURPOSE OF THIS CONSULTATION

The [ICAEW Regulatory Board](#) (IRB) is consulting on the following proposed changes to ICAEW's Legal Services Regulations (Regulations):

To incorporate:

1. New provisions relating to the reserved legal service of the administration of oaths.
2. Requirements introduced by the Legal Services Board (LSB) in its new Requirements, [Guidance](#) and [Statement of Policy](#) on first tier complaints issued on 16 May 2024.

BACKGROUND

ICAEW's [regulatory role](#) as an improvement regulator is to act in the public interest and strengthen consumer confidence and trust in the profession by striving to ensure ICAEW Chartered Accountants and ICAEW supervised/regulated firms, insolvency practitioners and regulated and affiliated individuals conduct themselves with integrity and undertake work correctly. We do this by enabling, evaluating and enforcing the standards expected by the profession.

Additionally, as an approved regulator and licensing authority for probate services, our activities are guided by the LSB's strategic themes: fairer outcomes, stronger confidence and better services, to strengthen trust and protect the public by enabling, evaluating and enforcing the highest standards in the profession.

This consultation is likely to be of interest to ICAEW members, ICAEW member firms/regulated firms and their clients, non-members who are registered with ICAEW for a regulated activity, and other professional services regulators. The consultation will be of particular interest to ICAEW members and firms who are accredited to provide probate services.

You are invited to provide your views on the proposed changes set out under Amendment 1 and Amendment 2. Responses to this consultation will be taken into consideration before any changes are finalised and amendments to the Legal Services Regulations implemented.

Please respond using the online form or post your response to ICAEW. Details are provided under the section: [How to respond](#)

The consultation will run between **13 January 2025 and 7 March 2025**.

AMENDMENT 1: ADMINISTRATION OF OATHS

Background

The administration of oaths is a “*reserved legal activity*” for the purposes of the Legal Services Act 2007 (Act) and defined in Schedule 2 paragraph 8 of the Act. This means it is an offence to carry on the activity unless entitled to do so. A person authorised to administer oaths by a relevant regulator may use the title ‘*Commissioner for Oaths*’.

In 2019, the ICAEW was designated as an approved regulator in relation to the administration of oaths. A survey in 2023 of member firms that provide probate services revealed that most would consider offering Oaths as another reserved legal service.

The primary purpose of these changes is therefore to amend the Legal Services Regulations (Regulations) to include provisions that authorise accredited legal services firms to provide this

additional reserved legal service. This will enable accredited legal services firms to provide wider legal services to their clients to complement their probate and estate administration work.

Summary of key changes

The proposed changes to the Regulations are provided in Appendix 2 of this consultation document. In summary, the amendment updates several defined terms relating to probate work. These amendments have been proposed to reflect the broader scope of reserved legal activities that accredited ICAEW practitioners can undertake.

Current Defined Term	Proposal
Probate work	<i>Legal services work</i>
Probate Practitioner	<i>Legal services practitioner</i>
Accredited Probate firm	<i>Accredited Legal Services firm</i>
Probate Affiliate	<i>Legal Services Affiliate</i>

Legal Services work

The revised Regulations set out that activities authorised under accreditation are collectively defined as authorised 'legal services work'. This explicitly incorporates the inclusion of the administration of oaths alongside probate work and estate administration. The definition of probate work will not change. The amendments are set out in the definitions and under Paragraph 1.2 in the Regulations below:

Regulation 1.2: These regulations apply solely to *authorised legal services work* conducted within England and Wales.

What the proposed amendment means for you

The aim of the proposal is to expand the scope of legal services available to ICAEW accredited firms. A firm that is already licensed or authorised to provide probate services will have the option to provide services relating to the administration of oaths.

Authorised legal services practitioners will be able to use the title 'Commissioner for Oaths' and will be authorised to verify the authenticity and accuracy of legal documents for their clients. This includes:

- administering an oath for a statutory declaration or affidavit
- verifying and witnessing signatures and identity
- certifying copies of documents as true copies.

Administering oaths can be a valuable service for accountants and probate practitioners. While oaths are no longer required for grants of probate, affidavits may be required to address specific issues in estate administration. For example, an affidavit of foreign law, if the deceased has assets in the UK but died abroad in a non-commonwealth country.

Statutory declarations are a written statement signed in the presence of a Commissioner for Oaths and can be used to authorise banks to transfer funds to estate executors or formally declare nationality or marital status when other documentation is unavailable. They can also be used in some tax administration matters or to declare solvency. Certified copies of documents are often required as proof of identity, status, or entitlement, instead of sending original documents.

Offering these services can help to attract new clients, demonstrate your expertise and allow you to streamline your business.

Fees

The charges for oaths are set under [statute](#) as £5.00 for each affidavit, declaration, or affirmation and £2.00 for each exhibit or schedule required to be marked.

We do not propose to impose any additional regulatory fee for accredited ICAEW probate practitioners who wish to provide these services to their clients.

Requirements and training

ICAEW does not propose to introduce new requirements for ICAEW accredited legal services practitioners to meet to provide this service, on the basis that the Mercia course already provides some content on oaths. However, to support practitioners who wish to start providing this service, ICAEW will publish some explanatory guidance in relation to administering oaths.

Training materials provided by Mercia currently contain some course content on oaths. However, course materials will be expanded to ensure they meet the requirements of new practitioners. For example, the syllabus will include the procedure for administering an oath and taking an affidavit and the circumstances in which this can take place. Supporting resources will also be developed on our website to address common queries and provide further guidance.

AMENDMENT 2: FIRST TIER COMPLAINTS

Background

First tier complaints are complaints made by a consumer to a firm, setting out their dissatisfaction with the service they have received. This is the first step in the complaints resolution process and the firm is expected to make attempts to resolve the issue internally within eight weeks. If the consumer remains dissatisfied, or if the complaint is not resolved within this timeframe, they can escalate the matter to the Legal Ombudsman for further investigation. Complaints handled by the Legal Ombudsman are known as second-tier complaints.

The purpose of the proposed changes in Amendment 2, is to reflect the LSB's new requirements, [Guidance](#) and [Statement of Policy](#) on first tier complaints. These requirements provide a new framework focused on improving complaints handling processes and fostering a culture of continuous improvement. This is to ensure that legal service users feel confident that their concerns will be taken seriously and that their feedback will contribute to service improvements.

Underpinning these proposals is evidence that nearly half of cases escalated to the Legal Ombudsman show inadequate complaint handling with 30% of complaints to the Ombudsman made prematurely, often due to a lack of confidence in or understanding of the first-tier process. In particular, 27% of respondents to the Legal Services Consumer Panel's [Tracker Survey](#) who had appointed an accountant or financial advisor were least likely to complain to the firm first. Furthermore, 26% of respondents refrained from taking any action despite being dissatisfied with the service they received from a legal services provider.

Summary of key changes

Proposed amendments to requirements on complaints will be set out in the following regulations in the Legal Services Regulations (amendments in bold):

Paragraph 2.7 (p) provide *ICAEW* with a periodic return in relation to its activities as an *accredited legal services firm* and **provide the following information on complaints received about its legal services during the period:**

- **the number of complaints received**
- **the category of complaints received**
- **the number of complaints resolved within 8 weeks.**

Regulation 7 Complaints resolution (The proposed amendments are set out in full in Annex 1).

What the proposed amendment means for you

Collection of data on complaints

The LSB requires regulators to collect and publish information on both first tier and second-tier complaints. ICAEW will gather this data from firms through the annual return. Therefore, it is important that you maintain detailed records of all complaints, including their type and resolution times.

The data will be used to monitor how promptly complaints are resolved, identify trends such as high complaint volumes or premature referrals to the Legal Ombudsman and to support continuous improvement. ICAEW will publish aggregated data annually on first-tier complaints and second-tier complaints from the Legal Ombudsman. Contextual guidance will also be provided to support firms to handle complaints effectively and promote good practice.

Complaints procedures at ICAEW firms

The new LSB requirements for firms' complaints procedures involve minimal changes for ICAEW probate firms but clarify how an authorised person should approach complaints and who can make a complaint. The proposed revisions made to Regulation 7 of the Regulations and are set out in full in Appendix 1.

In summary the proposed amendments are as follows:

- **Definition of a complainant**

A complainant is defined in the definitions and interpretation section of the Regulations as:

A client, or former client of the accredited legal services firm, or a beneficiary of an estate or trust to whom an authorised person provides services.

A beneficiary of an estate or trust is not the firm's client, however, under Rules 2.1 and 2.8 of the Legal Ombudsman's [Scheme Rules](#) they are entitled to raise a complaint about the service provided to the estate, or on behalf of someone who has died but had not previously referred the complaint to the Ombudsman. Therefore, for the purposes of this paragraph, all beneficiaries are included in the definition of a complainant and should receive a copy of the firm's complaints procedure.

- **Establishing effective and accessible complaints procedures**

A complaints procedure should explain about the right to make a complaint and how to make a complaint. It should be documented in writing, endorsed by the HOLP or Principal, available to staff, where relevant and enable a complaint to be made free of charge.

- **Complaints procedures should be clear, prominent, and accessible**

Firms should consider how to make their complaints information accessible. This could include for example producing it in different formats to tailor it for different needs, for example, providing it in Welsh if your firm's office is in Wales.

- **How firms should approach complaints**

Complaints should be assessed competently, diligently, and impartially, and responded to fairly, consistently, and promptly. Complainants should be kept informed of the progress of their complaint throughout the complaints process. Firms should pay particular attention to

complainants with protected characteristics or those in vulnerable circumstances, ensuring their complaints are handled sensitively and appropriately.

- **How and when first and second tier complaints information should be provided**

Firms must provide their complaints procedure to the client and to the beneficiaries, in writing at the following stages during the engagement:

- **in writing at the beginning of a new engagement;**
- **upon request;**
- **at the conclusion of the matter; and**
- **if reasonable and proportionate, when a complaint is made.**

The firm's complaints procedure should include information about the right to make a complaint to the Legal Ombudsman if a complainant is dissatisfied with the outcome of their complaint. This information should be provided with the firm's final response, or at the end of 8 weeks if the complaint has not been resolved within an 8-week timeframe.

- **Firms should enable complainants to complain in a way tailored to their needs**

Firms should endeavour to support clients to complain, for example by allowing complaints to be made online, by phone, or in writing to suit different needs where appropriate.

- **Complaints should be resolved at the earliest opportunity**

Firms should endeavor to resolve complaints within 8 weeks of receipt. Once 8 weeks have elapsed a complainant has the right to complain to the Legal Ombudsman. The complainant does not necessarily have to wait for the firm's final response under Rule 4.2 of the Legal Ombudsman's [Scheme Rules](#).

- **Complaints records**

Firms should maintain accurate and detailed records of all complaints, including their type and resolution times. You may wish to track complaint volumes and types of complaint separately as this will need to be reported to ICAEW annually as part of the annual return.

- **Learning from complaints**

Firms should have procedures in place to review their complaints procedures periodically and reflect on any learnings from complaints they receive. Firms can use complaint data to identify recurring issues or areas for improvement and address service weaknesses to improve overall service quality.

- **Collecting and sharing complaints data**

Paragraph 2.7 (p) includes a new continuing obligation to provide information on the number and type of complaints received from complainants in the firm's annual return to ICAEW.

MISCELLANEOUS AMENDMENTS

Minor technical changes, including updates to numbering and grammar, have been proposed to enhance the clarity and readability of the Regulations. While these changes do not alter the substantive requirements, two key amendments are outlined below for transparency:

1. To reflect changes to the introductory paragraph in Regulation 7, information about the statutory basis of the Legal Ombudsman scheme has now been included in the general introductory section of the Regulations:

The Act also requires authorised persons to comply with the Legal Ombudsman's Scheme Rules and to notify clients of their rights to make complaints relating to relevant legal services in accordance with these Scheme Rules.

2. New wording has been added to specify that the minimum cover requirement for professional indemnity insurance applies exclusively to claims related to authorised legal services work. For example:

k the firm has professional indemnity insurance under ICAEW's PII Regulations with a minimum level of indemnity of £500,000 per claim for authorised work. This may form part of, or be in addition to, the minimum limit of indemnity required for the firm's other activities

DETAIL OF PROPOSED CHANGES AND QUESTIONS

Question 1: Do you have any comments on the proposed revisions in Amendment 1 relating to the administration of oaths in the Legal Services Regulations?

Question 2: Do you have any comments on the proposed revisions to the defined terms set out in Amendment 1 relating to the administration of oaths in the Legal Services Regulations?

Question 3: Do you have any comments on the proposed revisions in Amendment 2 relating to first and second tier complaints handling and / or the definition of a complainant?

Question 4: Do you have any comments on the proposal in Amendment 2 to collect relevant complaints data on first tier complaints in an annual return?

Question 5: Do you have any comments on the proposal in Amendment 2 that ICAEW will publish complaints data in an annual report?

IMPACT ASSESSMENT, INCLUDING EQUALITY, DIVERSITY AND INCLUSION (EDI)

We do not believe the proposed changes will result in a worse outcome or quality of service for anyone due to their background or life circumstances. Please tell us if you think your firm or any of your clients will be adversely impacted by the proposals due to a protected characteristic (such as age, disability or race). We will continue to consider EDI impacts as the project continues.

Question 6: Are there any adverse impacts arising from an equality, diversity and inclusion perspective from the proposed changes outlined in this consultation?

Please provide your feedback in relation to our assessment of what impact the consultation will have on the profession and individuals.

Question 7: Are there any other challenges or barriers that we have not identified that we should consider further? Please provide an explanation and if available, provide evidence which supports your view.

ABOUT YOUR ORGANISATION

Question 8: Please indicate if your firm is regulated or supervised by ICAEW in relation to probate services?

Yes/No

Question 9: Please provide your ICAEW firm number (if applicable), beginning with C0...

Question 10: Please provide your contact details if you would be willing to discuss your comments further.

Name:

Firm name:

Email:

Phone number:

HOW TO RESPOND

[Respond to the consultation online](#)

Or write to us with your response to:

FAO Regulatory Policy Team
Professional Standards Department
Metropolitan House
Avebury Boulevard
Milton Keynes MK9 3FZ

Please [contact us](#) if you need anything further (for example for accessibility reasons) to enable you to submit your response.

TIMELINE AND FURTHER ACTION

This consultation closes on **7 March 2025**.

After the consultation closes, we will consider all the feedback and comments received, discuss the results with the ICAEW Regulatory Board and relevant stakeholders, including committees, and make any resulting changes as appropriate. A summary of the results will be published by summer 2025.

APPENDIX 1

Proposed Regulation 7 of the ICAEW Legal Service Regulations

7 Complaints resolution

The following regulations detail how an accredited legal services firm (firm) should approach and respond to complaints raised by a complainant.

Their purpose is to give complainants confidence in the firm's complaints procedures. Complaints procedures should be accessible, and complaints should be responded to fairly and promptly to ensure a fair resolution for complainants who may be dissatisfied with the service they have received.

The Legal Ombudsman defines a complaint as an "oral or written expression of dissatisfaction". It is good practice to be attentive to any early signs that a client or beneficiary might be unhappy with the firm's service, so that issues can be addressed before they become formal complaints.

Firms should ensure that complainants feel their concerns are being taken seriously and addressed in a timely manner. Feedback and complaints should be used to reflect on the quality of the firm's service and embed a culture of continuous learning. This helps to maintain trust in the complaint handling process.

Establishing effective complaints procedures

- 7.1 An accredited legal services firm must provide clear and comprehensive written complaints information, (a complaints procedure) that sets out:**
- a) the right to make a complaint free of charge**
 - b) how to make a complaint**
 - c) who to contact**
 - d) how the complaint will be handled**
 - e) the steps that will be taken to resolve the complaint;**
 - f) an indication of possible outcomes; and**
 - g) the client's right to make a complaint to the *Legal Ombudsman* in the event that the client is dissatisfied with the handling of the complaint.**

The named contact will usually be the relevant person, a principal in an authorised firm, or the Head of Legal Practice (HOLP) in a licensed firm. However, all staff should be aware of the firm's complaints procedure.

If the principal or HOLP is the subject of the complaint, or otherwise unable to investigate the complaint, they should confirm the name and contact details for the member of staff who will respond on their behalf. The member of staff should be supervised by the principal or HOLP. Where it is not possible for the complaint to be investigated by anyone other than the subject of the complaint, the *complainant* should be reassured that the investigation will be carried out fairly.

- 7.2 An accredited legal services firm's complaints procedure must be managed and endorsed by a *principal* in an authorised firm, or the *Head of Legal Practice* in a licensed firm.**

The principal or HOLP who is responsible for the firm's complaints procedure must ensure that it is available in writing to all staff and that it is implemented consistently and reviewed periodically.

Providing an accessible complaints procedure

7.3 An accredited legal services firm must provide information about their complaints procedure:

- in writing at the beginning of a new engagement
- upon request
- at the conclusion of the matter; and
- if reasonable and proportionate, when a complaint is made.

What is proportionate, will depend on timing. Where the start of the engagement and the conclusion of the matter are very close, it may be sufficient to provide the firm's complaints procedure only once.

If you are acting in your capacity as an executor of an estate, for an executor of an estate, or as a trustee of a trust, you should provide your complaints procedure to the beneficiaries.

7.4 An accredited legal services firm must ensure that their complaints procedure is clear, prominent, and accessible by:

- a) including it in engagement letters, or other introductory materials
- b) offering it in tailored formats, where appropriate to meet individual needs
- c) displaying it prominently on the firm's website, or in other marketing materials
- d) allowing complaints to be made in any reasonable manner.

Providing fair and accessible complaints procedures includes considering whether the complainant is vulnerable or has specific needs and accessibility requirements. It is important to ensure complaints procedures are easy to locate, access, and initiate, especially for clients or *complainants* who are digitally excluded or who may have diverse needs or disabilities.

Consider how the client or complainant will best absorb the information provided, for example by presenting it in different formats such as a separate leaflet or fact sheet.

7.5 An accredited legal services firm must ensure that complainants are informed of their options if they are dissatisfied with the outcome of their complaint. This information must be provided in the firm's written and published complaints procedure and in the firm's final response to the complainant. This must outline the complainant's right to escalate their complaint to the *Legal Ombudsman*, how to make such a complaint, the timescales for doing so, and the *Legal Ombudsman's* contact details.

The contact details for the Legal Ombudsman are:

- Tel 0300 555 0333
- Post Legal Ombudsman PO Box 6167 Slough SL1 0EHE
- Email enquiries@legalombudsman.org.uk

From April 2023, the time limits for referring a complaint to the Legal Ombudsman are:

- within six months of the firm's final response
- one year from the date of the act or omission being complained about,
- one year from the date when the complainant should have realised that there was cause for complaint.

The Legal Ombudsman's Scheme Rules state that they will not investigate a complaint submitted more than six months after a firm has issued a final response. However, this rule does not apply if the complainant was not provided with the information set out in Regulation 7.5. In such cases, the Legal Ombudsman can waive the six-month limit and accept a complaint for investigation out of time.

Responding to complaints

7.6 An *accredited legal services* firm must acknowledge a complaint within five business days and provide the *complainant*:

- a) the firm's complaints procedure
- b) the name of the individual to contact about their complaint
- c) clear information about how the complaint will be handled
- d) anticipated timescales to resolve the complaint; and
- e) regular updates on progress as appropriate.

7.7 The *accredited legal services* firm must investigate the complaint promptly and ensure the investigation is conducted competently, diligently, and impartially. The investigation should be conducted or supervised by the *Head of Legal Practice* in a *licensed firm*, or by a *principal* in an *authorised firm*. The firm must aim to resolve the complaint within 8 weeks of receipt.

Complainants must exhaust the firm's internal complaint process before raising their complaint with the Legal Ombudsman. The eight-week period in Regulation 7.7 serves as the threshold for escalating the complaint. Therefore, unless an extension has been agreed upon, if a final response has not been issued within 8 weeks, the complaint does not need to wait before referring the complaint to the Legal Ombudsman.

In the case of serious complaints, firms should bear in mind their obligations and duties under the firm's professional indemnity insurance. If cover is not to be affected, firms should notify insurers of matters that could give rise to a claim as soon as possible. However, the firm must still investigate the complaint, and this does not affect the rights of the client to take the matter up with the Legal Ombudsman.

7.8 The *accredited legal services* firm must communicate the outcome of the investigation to the *complainant* in writing promptly and in clear, plain language. If appropriate, alternative formats should also be offered.

The final complaint outcome should be provided in writing. Where reasonable and proportionate, the option of a telephone or video call should also be offered to communicate the outcome and provide any necessary clarification, with written confirmation provided as a permanent record.

7.9 If following an investigation, the *accredited legal services* firm decides that the complaint is justified in whole or in part, an appropriate remedy should be offered to the complainant to resolve the complaint. If a remedy is accepted, the firm must comply promptly.

An appropriate remedy is a matter for the firm to decide depending on the circumstances of the complaint. For example, they may wish to consider whether the complainant has suffered (or may suffer) financial loss, distress, inconvenience or other detriment. Redress may include remedial work, an apology, providing information, returning books or documents, a reduction or (where appropriate) repayment of fees, or compensation.

The complainant may wish to negotiate with the firm before accepting a remedy. Once negotiations have concluded and a final offer has been made, the firm should clearly state that this is its final response and remind the complainant of their right to escalate the matter to the Legal Ombudsman.

7.10 The *accredited legal services firm* must cooperate with the *Legal Ombudsman*.

7.11 The *accredited legal services firm* must comply with any decision that the *Legal Ombudsman* may make and promptly comply with any remedy ordered by the *Legal Ombudsman*.

If the complaint is referred to the Legal Ombudsman, they may decide that a firm should pay the complainant compensation for any loss, inconvenience or distress caused arising from the matter. The decision may also include an apology, reimbursement of all or part of the firm's fees paid by the client, the requirement that the firm take remedial action to put the matter right or pay another firm to do so, or any other action which the Legal Ombudsman deems necessary.

7.12 The *accredited legal services firm* must maintain accurate records of complaints, including any correspondence, information on the type of complaint and resolution times. Complaints documentation must be kept in a separate complaint file.

Reflection and review

7.13 The *accredited legal services firm* should ensure they review their complaints procedures periodically to ensure they are effective, implemented consistently and compliant with these regulations.

7.14 At the conclusion of the complaints process, the *accredited legal services firm* should reflect on how similar complaints may be avoided in future. This means implementing measures to:

- a) identify any risks or issues, including systemic issues, in how the firm has assessed and sought to resolve complaints and, in its services; and
- b) address those risks and issues.

The *accredited legal services firm* must also consider and undertake appropriate training and provide suitable support to address the identified risks and issues.

7.15 The *accredited legal services firm* must provide *ICAEW* with such details of complaints as *ICAEW* may request (whether by writing, visiting the *firm's* offices or by any other method) within 20 *business days* of receiving such a request.

7.16 A failure by an *accredited legal services firm* to comply with the requirements under *Regulation 7*, or to uphold any guidance under these provisions, may be liable to disciplinary action under these *regulations* or other regulations or bye-laws of *ICAEW*.

APPENDIX 2:

LEGAL SERVICES REGULATIONS WITH TRACKED CHANGES

[View this tracked changes version of the regulations, showing all of the proposed changes](#)