

[next rule is Rule 890]

Waiver of Rules

890. A member shall pay, at the time of application for a variation, waiver or suspension of a Rule under Rule 1903, a rules waiver application fee as set out in Schedule 1 following this Part.

[next rule is Rule 900]

Schedule 1

LAW SOCIETY FEES AND ASSESSMENTS

Note: The federal goods and services tax applies to Law Society fees and assessments.

A. Active Member Annual Fee	\$
1. Practice fee	1,875
2. Special Fund assessment (included in Practice fee)	100
3. Late payment fee	75/wk or part thereof
4. Quarterly payment administration fee	100
B. Inactive Member Fees	
1. Inactive member annual fee	150
C. Liability Insurance Assessment	
1. Annual Assessment	1,093
2. Late payment fee	75/wk or part thereof
3. Insurance deductible reimbursement late payment fee	100
D. Student-at-Law Fees	
1. Student-at-law application fee	175
2. Articling fee	175
3. Articling assignment fee	175
4. Bar Admission Program fee	2,700
5. Competency Evaluation re-read fee, per competency evaluation	100
E. Admission as a Lawyer Fees	
1. Lawyer admission application fee	175
2. Lawyer enrollment fee	175
3. Admission on transfer application fee (Lawyer or Canadian Legal Advisor)	175
4. Admission on transfer enrollment fee (Lawyer or Canadian Legal Advisor)	750
F. Interjurisdictional Practice Permit	
1. Interjurisdictional Practice Permit	175
2. Interjurisdictional Practice Permit Renewal	175
G. Reinstatement Fees	
1. By former member, following disbarment	2,000
2. By disqualified member becoming an active or inactive member	175 plus fee for year of default
3. All other applications for reinstatement	175
H. Certificate of Standing Fee	100
I. License and Permit Fees	
1. Foreign legal consultant permit fee	500
2. Foreign legal consultant renewal fee	150
J. Waiver of Rules	
1. First application	100
2. Each subsequent application respecting the same Rule	250
K. Professional Corporation	
1. Application for registration of Professional Corporation	200
2. Application for registration of Limited Liability Partnership	200
3. Annual renewal for Professional Corporation	200

L. Continuing Professional Development

1. Approval of remedial CPD plan	500
2. Appeal of decisions	100
3. Reinstatement fee payable by member disqualified for failing to comply with the CPD Policy	100

Note: The federal goods and services tax applies to Law Society fees and assessments

[Part K added September, 2001]
 [Part D(4) amended February 5, 2004]
 [Part C 4. added Oct., 2007]; [Amended Dec. 7, 2007]
 [Part F amended December 5, 2008]
 [Part D(4) amended May 1, 2009]
 [Part A(3), C(1) and (2) amended; Part L added September 17, 2009]
 [Part K (1), (2) and (3) amended February 11, 2010]
 [Part D (4) amended April 15, 2010]
 [Part A (1) and C (1) amended June 17, 2010]
 [Part C(1) amended; C(4) deleted April 14, 2011]
 [Part A(2) amended October 21, 2011]
 [Part C(1) amended April 27, 2012]
 [Part A(1) amended October 26, 2012]
 [Part C(1) amended April 25, 2013]
 [Part E amended to remove duplicate categories of law professors, November 1, 2014]
 [Part A(1) and (2); Part K(1), (2) and (3); and Part L(1) amended, October 16, 2015]
 [Part D, E, F, G and L amended, February 19, 2016]
 [Part C(1) amended April 29, 2016]
 [Parts A, D, E, F, G, I and J amended Dec 2, 2016]
 [Part A (1) and (2) amended December 1, 2017]
 [Part C (1) amended April 27, 2018]

PART 13

Accounting

A. Definitions

Definitions

900. In this Part,

“auditor or investigator” means a person designated to investigate, inspect or audit the accounts, books and records of a firm in accordance with Section 10(t) of the *Act*;

“books of original entry” means books or journals recording in chronological order the full details of all trust and general transactions including but not limited to receipts, payments and transfers between individual client trust ledgers. All books of original entry and supporting documents must be maintained in ink or other permanent form;

“cash” means coins referred to in section 7 of the *Currency Act*, and notes issued by the Bank of Canada pursuant to the *Bank of Canada Act*, that are intended for circulation in Canada and coins or bank notes of countries other than Canada;

“client” includes a person, corporate body or other legal entity on whose behalf the firm has been retained to provide legal services;

“cooperate” includes but is not limited to a firm and its members:

- (a) producing immediately and permitting the copying of all records and supporting documentation, including client files;
- (b) answering all questions satisfactorily; and
- (c) providing all information and explanations in paper or electronic form as requested by the auditor.

“currency” includes current coins, government or bank notes of Canada or any other country;

“double entry” basis of accounting means a system of accounting in which every transaction has a corresponding positive and negative entry (debit and credit);

“firm” means any of the following organizations of members that provides legal services to the public:

- (a) a sole proprietorship;
- (b) a partnership;
- (c) a corporation, or a partnership or association of corporations;
- (d) two or more members holding themselves out as practicing in association;
- (e) any other business entity;

but does not include any entity that receives all or substantially all of its funding from the Government of Saskatchewan.

“fiscal period” means the time period, not exceeding 12 months without the written approval of the Law Society, for which the accounts of a firm have been or ordinarily are made up;

“financial institution” means:

- (a) the Bank of Canada;
- (b) a bank included in Schedule I or II to the *Bank Act* (Canada) which is insured by the Canada Deposit Insurance Corporation;
- (c) a credit union incorporated, continued or registered under the *Credit Union Act, 1985*; or
- (d) a trust company which:
 - (i) is incorporated under the *Trust Companies Act* (Canada); or
 - (ii) has net assets in excess of \$10,000,000.

“funds” means cash, currency, securities and negotiable instruments or other financial instruments that indicate the person’s title or interest in them;

“general account” means an account other than a trust account opened with a financial institution maintained by a firm into which is deposited only funds received by the firm in connection with the practice of law, which are not trust funds. Payments from this account may be made only for expenditures directly related to the operation of the firm or to the member’s personal account;

“member” means an active member as defined in Part 7 of these Rules or a person entitled to practice law in Saskatchewan in accordance with mobility provisions set out in Part 7A of these Rules;