

CAYMAN ISLANDS



**THE CAYMAN ISLANDS
LEGAL SERVICES COUNCIL**

**THE CAYMAN ISLANDS LEGAL SERVICES
CODE OF PROFESSIONAL CONDUCT, 2026**

INTRODUCTION

In exercise of the powers conferred by section 37(3) of the Legal Services Act, 2020 (the "Act"), the Cayman Islands Legal Services Council (the "Council"), after consultation with the legal profession, issues this Legal Services Code of Professional Conduct (the "Code"). The Code describes the standards of professionalism that the Council and the public expect of attorneys-at-law and recognised law entities authorised to provide legal services in the Cayman Islands.

The Code sets out the Principles and Rules which apply to all attorneys-at-law whose names appear on the Roll kept under section 38 of the Act, and to all recognised law entities recognised by the Council under section 54 of that Act. A reference to an attorney-at-law or a recognised law entity applies equally to all employees acting under the supervision of an attorney-at-law or a recognised law entity for whom the attorney-at-law or recognised law entity is otherwise responsible. The Principles and Rules comprise a framework for ethical and competent practice which applies irrespective of the role or environment in which an attorney-at-law works.

Conduct does not need to take place in a workplace in order to fall within the scope of this Code. The Principles and Rules capture conduct which relates to the practice of the profession or to the provision of legal services, and which touches realistically upon that practice, in a way that is demonstrably relevant.

An attorney-at-law must exercise professional judgement in applying the Principles and Rules to the situations in which the attorney-at-law acts, and in deciding on an appropriate course of action, bearing in mind the attorney-at-law's role and responsibilities, areas of practice, the nature of the attorney-at-law's clients, and at all times, the overriding duty to the Court.

The Principles and Rules in this Code are mandatory and binding on attorneys-at-law and recognised law entities. While the Guidance Notes in the Code are not binding, the Council will have regard to the Guidance Notes when considering whether a breach of the Code has occurred. Attorneys-at-law are personally accountable for compliance with this Code and the obligations imposed on them under the Act and regulations made under that Act, and must always be prepared to justify their decisions and actions.

Under section 37(4) of the Act, an attorney-at-law or a recognised law entity shall observe the Code of Professional Conduct issued under section 37(3). Under section 37(5) of the Legal Services Act, 2020, a failure to comply with this Code may amount to professional misconduct and any such failure may, in disciplinary proceedings in relation to the attorney-at-law or the recognised law entity, be relied upon as evidence to establish professional misconduct by the attorney-at-law or recognised law entity. A breach of this Code and the resultant remedies will be governed by the Act in accordance with section 37 and Part 11 of that Act.

A failure or breach may be serious either in isolation or because it comprises a persistent or concerning pattern of behaviour. Where any conduct of an attorney-at-law is found to constitute professional misconduct, the Legal Services Disciplinary Tribunal established under section 81 of the Act may impose one or more of the disciplinary sanctions set out in section 84 of that Act, which include an order that the name of the attorney-at-law be struck off the Roll, suspension from practice, the

imposition of a fine, a reprimand, or advice as to future conduct.

In addition to the Principles and Rules set out in this Code, attorneys-at-law and recognised law entities are required to comply with all applicable legislation, including the obligations under the Proceeds of Crime Act (As Revised), the Anti-Money Laundering Regulations (As Revised), and all other applicable legislation in respect of crime prevention, bribery, money laundering, sanctions, terrorist financing and proliferation financing activities.

This introduction does not form part of the Legal Services Code of Professional Conduct for Attorneys-at-Law and Recognised Law Entities.

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DEFINITIONS

In this Code —

“**Act**” means the Legal Services Act, 2020;

“**AML Regulations**” means the Anti-Money Laundering Regulations (2025 Revision);

“**attorney at law**” means a person whose name is on the Roll;

“**client**” means an individual or company or other corporate body or other entity for whom or on whose behalf an attorney-at-law or a recognised law entity is engaged to provide legal services;

“**Code**” means this Code of Professional Conduct;

“**costs**” includes fees;

“**Court**” includes a court, tribunal, or any other person or body of persons before whom an attorney-at-law appears as an advocate;

“**employee**” means an employee of an attorney-at-law, or a recognised law entity; or of the recognised law entity’s service company;

“**informed written consent**” means confirmation in writing, by a client, permitting an attorney-at-law or a recognised law entity to act or continue to act in a matter where there exists a conflict or potential conflict of interest and where the relevant issues and risks have been explained to the client and there is a reasonable belief that the client understands the issues and risks;

“**POCA**” means the Proceeds of Crime Act (2025 Revision);

“**Principle**” or “**P.**” means a principle set out at the beginning of this Code;

“**professional client**” means a client who is a professional person or a recognised law entity who instructs an attorney-at-law or a recognised law entity of that attorney-at-law on behalf of, or with respect to the interests of, a client of that professional client;

“**recognised law entity**” means a company, partnership or limited liability partnership recognised as a recognised law entity by the Council under section 54 of the Act;

“**Roll**” means the register known as the Court Roll kept under section 38 of the Act;

“**Rule**” or “**R.**” means any rule set out in this Code; and

“staff” means employees of an attorney-at-law, or of a recognised law entity, or of the recognised law entity’s service company whether or not engaged in providing legal services.

INTERPRETATION

Ref.

1.1 In this Code —

- (a) a reference to legislation includes any subordinate legislation (including regulations and orders) made under that legislation, whether before or after the date of adoption of this Code;
- (b) a reference to law includes a reference to all applicable legislation and law in any part of the world, all applicable rules and regulations, codes of practice, codes of conduct, handbooks, policy statements or other guidance (whether or not having the force of law) issued from time to time by any relevant authority;
a reference to a “person” includes a natural person, partnership, company, association, joint venture, consortium, foundation, trust, government or state (in each case whether or not having separate legal personality);
- (c) a reference to this Code or to any other document is a reference to this Code or that other document as amended, varied, supplemented, replaced, or restated at any time; and
- (d) a reference to something being “in writing” or “written” includes a reference to that thing being produced by any legible and non-transitory substitute for writing (including in electronic form) or partly in one manner and partly in another.

A breach of this Code and the resultant remedies will be governed by the Act in accordance with section 37 and Part 11 of the Act.

PRINCIPLES

Ref. Principles

- P.1** Attorneys-at-law shall, as officers of the Court, in compliance with the overriding duty to the Court, uphold the rule of law and the proper administration of justice in the course of their professional duties and the provision of legal services.
- P.2** Attorneys-at-law shall not, in their professional and personal lives, act in any way which brings or which may reasonably bring the legal profession or the provision of legal services in the Cayman Islands into disrepute.
- P.3** Attorneys-at-law shall, at all times, act with honesty and integrity.
- P.4** Attorneys-at-law shall act in the best interests of their clients.
- P.5** Attorneys-at-law shall not allow their professional independence to be compromised.
- P.6** Attorneys-at-law shall provide a proper standard of work and service to their clients.
- P.7** Attorneys-at-law shall protect client money and assets.
- P.8** Attorneys-at-law shall manage their recognised law entities effectively and in accordance with good business practice, proper governance and sound financial and risk management principles.
- P.9** Attorneys-at-law shall deal with their regulators in an open, timely and cooperative manner.
- P.10** Recognised law entities shall have effective governance structures, arrangements, systems and controls in place that ensure compliance with applicable legislative and regulatory requirements.

RULES

Rule 1 – Application

1. The Code of Conduct applies to —
 - (a) all attorneys-at-law; and
 - (b) all recognised law entities.
- 1.1. A reference to an “attorney-at-law” or a “recognised law entity” applies equally to all employees acting under the supervision of an attorney-at-law or a recognised law entity for whom an attorney-at-law or a recognised law entity is otherwise responsible, so that —
 - (a) an attorney-at-law or a recognised law entity shall be responsible for ensuring that such an employee complies with this Code as if that employee was an attorney-at-law; and
 - (b) an act or omission of an employee in the course of a supervised activity which, if the employee were an attorney-at-law, would be a breach of the Code, shall be treated as the act or omission of the attorney-at-law or recognised law entity responsible for that employee.

Accordingly, an attorney-at-law or a recognised law entity is responsible, under this Code, only for the actions of employees engaged in the delivery of legal services or otherwise acting in the course of employment with the attorney-at-law or the recognised law entity.
- 1.2. The Principles and Rules in this Code are mandatory and binding on an attorney-at-law. While the Guidance Notes in the Code are not binding on an attorney-at-law, the Council will have regard to the guidance notes when considering whether a breach of the Code has occurred.

Rule 2 – Duty to the Court

2.
 - 2.1. An attorney-at-law owes a duty to the Court to act with independence in the interests of justice. This duty overrides any inconsistent obligations which the attorney-at-law may have (other than obligations under criminal law and duties of confidentiality). The duty includes the following specific obligations which apply whether the attorney-at-law is acting as an advocate or is otherwise involved in the conduct of litigation in another capacity (with the exception of R. 2.1 ((a), which only applies when acting as an advocate before any Court).

An attorney-at-law shall —

 - (a) not knowingly or recklessly mislead or attempt to mislead the Court or permit the Court to be misled (R.2.4 applies);

- (b) not abuse an attorney-at-law's role as an advocate (R.2.5 applies);
- (c) take reasonable steps to avoid wasting the Court's time;
- (d) take reasonable steps to ensure that the Court has before it all relevant decisions and statutory provisions; and
- (e) ensure that the attorney-at-law's ability to act independently is not compromised.

2.2. Competing duties

Subject to R.2.3, an attorney-at-law's duty to act in the best interests of each client is subordinate to the duty to the Court.

2.3. Protection of confidentiality

An attorney-at-law has a duty to keep the affairs of each client confidential.

2.4. Not misleading the court

An attorney-at-law's duty not to knowingly or recklessly mislead or attempt to mislead the Court or to permit the Court to be misled includes the following obligations —

An attorney-at-law shall not —

- (a) in respect of documents that the attorney-at-law knows, or is instructed, are untrue or misleading, or in respect of which the attorney-at-law does not hold the requisite authority or consent —
 - (i) make submissions, representations or any other statement; or
 - (ii) register, file or otherwise lodge any documents with the Court;
- (b) ask questions which suggest facts to witnesses that they know, or are instructed, are untrue or misleading;
- (c) call witnesses to give evidence or put affidavits or witness statements to the Court which the attorney-at-law knows, or is instructed, are untrue or misleading; or
- (d) invent a defence for a client or suggest to the client or to a witness the use of words in evidence which would distort the facts.

2.5. Not abusing the role as an advocate

Where an attorney-at-law is acting as an advocate, the attorney-at-law's duty not to abuse that role includes the obligations that an attorney-at-law shall not —

- (a) make statements or ask questions merely to insult, humiliate or annoy a witness or any other person or which exploit, or attempt to exploit, the vulnerability of a witness or any other person;
- (b) make a serious allegation against a witness whom the attorney-at-law has had an opportunity to cross-examine unless the attorney-at-law has given that witness a chance to answer the allegation in cross-examination;

- (c) **make a serious allegation against any person**, or suggest that a person is guilty of a crime with which the attorney-at-law's client is charged unless —
 - (i) **there are reasonable grounds for the allegation**;
 - (ii) the allegation is relevant to the client's case or the credibility of a witness; and
 - (iii) where the allegation relates to a third party, the attorney-at-law avoids naming the third party in open Court unless this is reasonably necessary; or
- (d) **put forward to the Court a personal opinion of the facts or the law unless invited or required to do so by the Court or by law**.

Rule 3 – Honesty, integrity and independence

3.

- 3.1. An attorney-at-law **shall not do anything which could be seen by a reasonable person to undermine the attorney-at-law's honesty, integrity and independence**.
- 3.2. An attorney-at-law's duty to act with honesty and integrity under P.3 includes the requirement that an attorney-at-law shall —
 - (a) not knowingly or recklessly mislead or attempt to mislead anyone;
 - (b) **not draft any pleading, statement of case, witness statement, affidavit or other document containing** —
 - (i) any statement of fact or contention which is not supported by the client;
 - (ii) any contention which the attorney-at-law does not consider to be properly arguable;
 - (iii) **any allegation of fraud**, unless the attorney-at-law has clear instructions to allege fraud and has reasonably credible material which establishes an arguable case of fraud;

not draft in a witness statement or affidavit, a statement of fact other than the evidence which the attorney-at-law reasonably believes the witness would give if the witness were giving evidence orally;

- (c) not encourage a witness to give evidence which is misleading or untruthful;
- (d) not rehearse, practise with or coach a witness in respect of the witness' evidence;
- (e) not communicate with any witness (including a client) about the case while the witness is giving evidence;
- (f) not make, or offer to make, inducements to any witness which are contingent on the evidence or on the outcome of the case; and
- (g) **only propose, or accept, fee arrangements which are legal**.

Rule 4 – Client relations

4.

4.1. Taking on clients

An attorney-at-law —

- (a) is free to decide whether to accept instructions from a client other than where an attorney-at-law is appointed to act under legal aid in which case the provisions of section 13 of the Legal Aid Act, 2015 apply;
- (b) shall not do anything to compromise or impair a person's freedom of choice in placing instructions for legal services;
- (c) shall not act in the following circumstances —
 - (i) if by acting, the attorney-at-law will knowingly assist in or commit a breach of the law, regulations or the rules of professional conduct (including this Code);
 - (ii) if the attorney-at-law, or a recognised law entity, does not have sufficient resources or competence to deal properly with the matter;
 - (iii) if instructions are given by someone other than the client, or by one person on behalf of others in a joint matter, and the attorney-at-law is unable to obtain confirmation that the client or all of the clients agree with the instructions given;
 - (iv) if the attorney-at-law knows or has reasonable grounds to believe that the instructions are given by a client who is under duress or undue influence;
 - (v) if the attorney-at-law knows or has reasonable grounds to believe that the instructions are given by a client who is vulnerable unless subject to R.4.1 (c)(iv)
 - (vi) the attorney-at-law is not satisfied that the instructions represent the client's wishes and that the client understands the consequences of those instructions; or
 - (vii) where professional embarrassment arises during the course of an instruction, even if there is no actual legal conflict.

4.2. Accepting instructions

An attorney-at-law shall, when accepting instructions from a client, ensure that the client is advised in writing (in clear and unambiguous language) of the following —

- (a) the work to be undertaken, including any limitations as to scope;
- (b) the name and contact details of the member with overall responsibility for the client's matter and of any other member or employee dealing with the matter;
- (c) the responsibilities of the attorney-at-law and of the client; and
- (d) details of how to make a complaint and whom to contact and the circumstances in which a retainer may be terminated (by either the client or the attorney-at-law) together with reasonable details about the recovery of unpaid costs (at the point of termination), the ownership of documents and timescales for the destruction of files and

data.

4.3. **Information about fees and disbursements**

An attorney-at-law shall provide to clients a reasonable indication of likely fees and expenses (or “disbursements”), both at the outset and as a matter progresses, unless otherwise agreed with the clients. The information shall be clear and in writing. An attorney-at-law shall advise clients of the following —

- (a) the basis of the fees and disbursements and whether those fees may be increased and in what circumstances;
- (b) details of the likely payments to be made to others, either by the client or the attorney-at-law (or the recognised law entity);
- (c) details of the client’s potential liability for costs in contentious matters;
- (d) the terms of any limitation of the attorney-at-law’s or the recognised law entity’s liability;

the terms of payment and relevant details;

- (e) the terms on which funds are held on behalf of the client and how they will be used;
- (f) any financial benefit that may be received in the course of acting for the client and whether the attorney-at-law or recognised law entity will account to the client for that benefit, and if so, how; and
- (g) details of the circumstances in which the attorney-at-law or recognised law entity may be entitled to exercise a lien for unpaid fees and disbursements.

4.4. **Ongoing client care**

An attorney-at-law shall ensure that clients are aware of relevant issues during the course of the retainer. An attorney-at-law shall attend to all client affairs with diligence and answer all correspondence within the timescales agreed with the client or, if no such timescales have been agreed, within a reasonable time. An attorney-at-law shall treat clients fairly and correctly at all times.

4.5. **Complaint handling**

An attorney-at-law shall have a written complaints procedure and ensure that complaints are handled promptly, fairly and in accordance with that procedure. Clients shall be told at the outset of a matter or the client relationship of the complaints procedure and existing clients shall be advised of their right to complain if they indicate that they are dissatisfied with an aspect of the legal service or conduct of an attorney-at-law.

4.6. **Limitation of liability**

An attorney-at-law or a recognised law entity may limit liability to clients in writing, provided that such limitation is in accordance with any conditions set, at the relevant time, by the Council.

4.7. Termination of retainer

An attorney-at-law may only terminate a retainer, other than in exceptional circumstances, on reasonable notice, unless the retainer is terminated automatically by law. A client is free to terminate a retainer at any time.

4.8. Retention of documents

In accordance with P.10, a recognised law entity shall maintain appropriate document retention policies compliant with applicable law and regulations, including in respect of data privacy.

Rule 5 – Confidentiality

5.

5.1. Duty of confidentiality

An attorney-at-law shall keep the affairs of clients, former clients and potential clients (where any information of a confidential nature has been provided) confidential except where —

- (a) a recognised law entity is compelled or permitted by law to disclose the information; or
- (b) the client, former client or potential client has given informed written consent to the information being disclosed.

Where the recognised law entity has a public duty to disclose, the recognised law entity may defend its own interests to disclose.

5.2. Duty of disclosure

5.2.1 An attorney-at-law shall disclose to a client all information of which the attorney-at-law is aware which is material to that client's matter regardless of the source of the information, subject to the duty of confidentiality in R.5.1, which always overrides the duty to disclose (and R.7.6 applies).

5.2.2 This duty does not apply —

- (a) where such disclosure is prohibited by law or regulation;
- (b) where the information in question is received under a duty of confidence, including mistaken disclosure, or receipt where it is agreed with the client that no duty to disclose arises or a different standard of disclosure applies;
- (c) where the attorney-at-law reasonably believes that serious physical, mental or financial injury will be caused to any person if the information is disclosed to a client;
- (d) where the information in question relates to state security or intelligence; or
- (e) to information received, or that an attorney-at-law becomes aware of, after the

instruction has been carried out or the matter completed, whichever occurs first.

Rule 6 – Acting in the best interests of each client

6.

6.1. **An attorney-at-law's duty to act in the best interests of each client (P.4), to provide a proper standard of service to each client (P.6) and to keep the affairs of each client confidential (R.5.1) includes the obligation that an attorney-at-law shall —**

(a) promote fearlessly, and by all proper and lawful means, the client's best interests without regard to —

(i) the attorney-at-law's own interests or to any consequences to the attorney-at law;

(ii) the consequences to any other person (whether to their professional client, employer or any other person);

(b) not permit a professional client, a recognised law entity or any other person to limit the attorney-at-law's discretion as to how the interests of the client can best be served; and

(c) protect the confidentiality of each client's affairs, in accordance with R.5.1.

6.2. **An attorney-at-law's duty to act in the best interests of each client is subordinate to the duty to the Court (in accordance with R.2) and to the obligations to act with honesty, and integrity and to maintain the attorney-at-law's independence, in accordance with R.3, and may be qualified by R.11.2.**

Rule 7 – Conflicts of interest

7.

7.1. Duty not to act

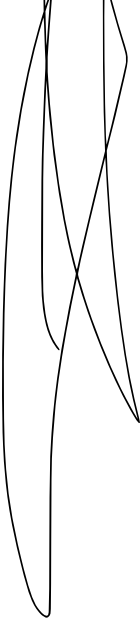
Except in the limited circumstances dealt with in R.7.3, an attorney-at-law or a recognised law entity shall not act **if there is a conflict of interests or a significant risk of a conflict.**

7.2. Acting in the same or related matter(s)

There is, for example, a conflict of interests if an attorney-at-law or a recognised law entity owes separate duties to act in the best interests of two or more clients in relation to the same or related matters, and those duties conflict, or there is a significant risk that those duties may conflict. **A related matter will always include any other matter which involves the same asset or liability or transaction.**

7.3. Exceptions to duty not to act

An attorney-at-law or a recognised law entity may act, **in non-contentious matters**, for more than one client whose interests conflict in the matter only with the informed written



consent of all clients. Similarly, an attorney-at-law or a recognised law entity may act, in such a matter, for a client whose interests materially conflict with those of another client (but the other client is not a party to the matter) with the informed written consent of both clients.

Where there is a client conflict and the clients are competing for the same asset or objective, an attorney-at-law or a recognised law entity may only act if —

- (a) the clients have provided their informed written consent, confirming that they want the attorney-at-law or the recognised law entity to act for more than one or more other clients who are competing for the same asset or objective;
- (b) there is no other client conflict in relation to that matter;
- (c) unless the clients specifically agree, an individual attorney-at-law does not act for, or is responsible for the supervision of work done for, more than one of the clients in that matter; and
- (d) the attorney-at-law or the recognised law entity is satisfied that it is reasonable to act for all of the clients and that the benefits to the clients of so acting outweigh the risks.

7.4. Requirement to obtain additional informed written consent

Where one or more parties to a transaction **is a private individual**, prior to acting in the circumstances outlined in R.7.3, an attorney-at-law or a recognised law entity shall write to the clients, in terms that make it clear, and the clients shall confirm in writing that they have understood that —

- (a) in the event of an issue of a conflict of interest arising that cannot be managed by the attorney-at-law or recognised law entity; or
- (b) where one of the clients is concerned that the attorney-at-law or recognised law entity is not acting in their best interests,

the attorney-at-law or the recognised law entity will be obliged to cease acting for one or all of the clients in relation to the transaction and to set out the attorney-at-law's or the recognised law entity's policy in those circumstances in relation to fees already billed and work as yet unbilled.

7.5. Conflict when already acting

Except in the limited circumstances dealt with in R.7.3, if an attorney-at-law or a recognised law entity acts for more than one client in a matter and, during the course of the conduct of that matter, a conflict arises between the interests of two or more of those clients, the attorney-at-law or the recognised law entity may only continue to act for one of the clients (or a group of clients between whom there is no such conflict), and provided that the duty of confidentiality to the other client(s) is not put at risk.

7.6. Own interest conflicts

An attorney-at-law or a recognised law entity shall not act where the attorney-at-law's or recognised law entity's own interests conflict with those of the client or there is a significant risk of a conflict.

7.7. Apparent conflict between duty of confidentiality to former clients and duty to new clients

An attorney-at-law or a recognised law entity may act for the adversary or counterparty (client A) of a client (including a former client, client B) provided that the attorney-at-law or recognised law entity —

(a) is not privy to confidential information in respect of client B that is materially relevant to such dispute or matter; or

(b) can protect such confidential information effectively by the use of safeguards and informed written consent has been obtained from client A and where possible client B,

and, in any event, effective safeguards including information barriers, are put in place and it is reasonable in all the circumstances for the attorney-at-law or the recognised law entity to act for client A with such safeguards in place.

7.8. Public office or appointment leading to conflict

Where an attorney-at-law, or a relative of an attorney-at-law, holds public office or appointment, the attorney-at-law shall consider whether this gives rise to a conflict of interests, or a significant risk of a conflict. If such conflict arises, the attorney-at-law shall decline to act.

7.9. Accepting gifts

An attorney-at-law shall ensure that any gratuitous benefit received from a client, whether monetary or non-monetary, is compliant with applicable legislation on bribery and corruption, and any other regulation applicable to attorneys-at-law and recognised law entities in respect of gifts.

7.10. Bail

An attorney-at-law shall not stand bail or provide a surety for a client without obtaining the prior consent of the Council.

Rule 8 – Business management

8.

8.1. Business structure

An attorney-at-law who is a manager of a recognised law entity shall ensure that there is a clear and effective governance and management structure and proper reporting lines within the recognised law entity.

8.2. Risk management

An attorney-at-law shall —

(a) identify, monitor and manage risks within the recognised law entity on an

- ongoing basis;
- (b) implement and maintain effective systems and controls to comply with this Code and all other legal and regulatory requirements of the jurisdictions in which the recognised law entity has offices or by which it is regulated;
 - (c) maintain appropriate records through good file management to demonstrate compliance with P.10, R.4.8 and this R.8.2; and
 - (d) ensure all employees comply with the requirements of this Rule as applicable to them.

8.3. Professional Indemnity Insurance

A recognised law entity shall maintain professional indemnity insurance against professional liabilities arising from practice with a level of cover no less than that determined by the Council from time to time.

8.4. Financial stability

An attorney-at-law shall —

- (a) identify, monitor and manage risks to money and assets entrusted to the attorney-at-law by clients and others;
- (b) implement and maintain effective systems and controls for monitoring the financial stability of the recognised law entity;
- (c) maintain appropriate financial records including good file management/ accounting practices to demonstrate compliance with this R.8; and
- (d) ensure all employees comply with the requirements of this R.8 as applicable to them.

8.5. Supervision and management

An attorney-at-law or a recognised law entity shall ensure that appropriate arrangements are in place for the effective supervision of qualified and unqualified staff. These arrangements shall include the regular checking of the quality of work by suitably competent and experienced people so that clients' matters are properly supervised, the degree of regularity and extent of checking to be proportionate to the experience and known quality of work and advice done by, and specialisations of, the attorney-at-law or staff whose work is being checked.

8.6. Training and development

An attorney-at-law and a recognised law entity shall ensure that all employees have the experience and are properly trained to achieve and maintain, a level of competence, taking account of the supervision and management as referred to under R.8.5, appropriate to their work and level of responsibility.

Rule 9 – Client Accounts

9.

- 9.1. A recognised law entity shall properly account to clients for any financial benefit it receives as a result of instructions, except where they have agreed otherwise.
- 9.2. An attorney-at-law and a recognised law entity shall safeguard money and assets entrusted to them by clients and others.
- 9.3. An attorney-at-law is not permitted to personally hold client money.

Rule 10 – Duties under anti-corruption legislation

10.

10.1. Compliance with relevant laws

An attorney-at-law shall observe and comply with all applicable legislation in respect of crime prevention, including the POCA and the AML Regulations. It is essential for an attorney-at-law to be aware of the obligations under all such legislation and ensure full compliance with the legal obligations to prevent crime, including bribery, money laundering, sanctions, terrorist financing and proliferation financing activities.

Rule 11 – Relations with other attorneys-at-law and third parties

11.

11.1. **Dealing in good faith and courtesy**

An attorney-at-law shall —

- (a) act towards another attorney-at-law in good faith subject to the duty to the client and the overriding duty to the Court; and
- (b) behave with good manners and courtesy towards other attorneys-at-law and third parties.

11.2. **Not taking unfair advantage**

An attorney-at-law shall not take unfair advantage of anyone, either for the client's benefit or for the benefit of the attorney-at-law.

11.3. **Restrictions on contacting clients of other attorneys-at-law**

An attorney-at-law or a recognised law entity shall not communicate in respect of a particular matter with the client of another recognised law entity in respect of that matter except through that recognised law entity or with that other recognised law entity's consent, save that consent to such communication may also be given by that recognised law entity's client.

11.4. **Undertakings**

- (a) An attorney-at-law who has given a personal undertaking to another attorney-at-law or a recognised law entity in the course of practice is personally bound by that undertaking, shall honour that undertaking and shall ensure that it is performed in a timely and effective manner, unless the attorney-at-law is clearly and unequivocally released by the recipient or the Court.
- (b) A recognised law entity shall be responsible for honouring an undertaking given by an attorney-at-law with express or ostensible authority.

11.5. **Instructing other practitioners**



An attorney-at-law or a recognised law entity that instructs an attorney-at-law or a practitioner in the law of another jurisdiction will be responsible for the payment of the proper fees and disbursements of that other attorney-at-law or practitioner unless otherwise agreed. An attorney-at-law or a recognised law entity shall be responsible for paying the proper costs of any agent or other person who is instructed on behalf of the client, unless —

- (a) the attorney-at-law or the recognised law entity and the person instructed make an express agreement to the contrary; or
- (b) it is otherwise clear that the person instructed is instructed on terms that the attorney-at-law or recognised law entity is not so responsible.

Rule 12 – Publicity and communications

12.

12.1. Application

This Rule applies to all forms of publicity including the name or description of an attorney-at-law's practice, stationery, advertisements, brochures, websites, directory entries, media appearances, promotional press releases, and direct approaches to potential clients and other persons, and whether conducted in person, in writing, or in electronic form or in any medium.

12.2. Advertising

An attorney-at-law shall ensure that any advertising, marketing or promotion in connection with the attorney-at-law or a recognised law entity complies with this Code and all legal and regulatory obligations. Such publicity shall not be —

- (a) false;
- (b) misleading or deceptive or calculated or likely to mislead or deceive;
- (c) offensive to a reasonable standard of fairness and decency; or
- (d) prohibited by law.

12.3. Clarity as to charges

Any publicity relating to charges shall be clearly expressed and state whether disbursements are included. There shall not be a breach of this Rule where it is intended that disbursements will be included, but without this being expressly stated, and this intention is honoured.

12.4. Unsolicited visits or telephone calls

An attorney-at-law's practice shall not be publicised in the Cayman Islands by means of unsolicited visits or telephone calls to members of the public. A member of the public does not include current or former clients, existing or former business or professional connections or other attorneys-at-law or other commercial organisations.

Rule 13 – Cooperation with Council

13.

13.1. Duty to co-operate with the Council

An attorney-at-law—

- (a) shall co-operate with the Council by responding to proper and reasonable requests for information in an open, honest and timely manner;
- (b) shall promptly notify the Council of any changes to relevant information about the

attorney-at-law or a recognised law entity;

shall not deceive or mislead the Council;

- (c) shall report to the Council if convicted of any offence in any jurisdiction, other than a minor traffic offence;
- (d) shall report to the Council any disciplinary sanction (including private rebuke or censure) imposed by another regulator (in the Cayman Islands or elsewhere);
- (e) shall engage with the Council in relation to any matters of a disciplinary nature and co-operate with any reasonable requests or directions and in the conduct of disciplinary proceedings;
- (f) shall promptly notify the Council where a recognised law entity is in financial difficulties or at material risk of being unable to meet its financial obligations; and
- (g) subject to the completion of any internal process or reporting, within a recognised law entity, in respect of such matters, may advise the Council where the attorney-at-law has good reason to doubt the professional integrity, or fitness to practise, of an attorney-at-law without prejudice to any restrictions on disclosure provided by statute.

13.2. **Provision of information and production of documents**

An attorney-at-law shall promptly (within 14 days or as otherwise determined by the Council) comply with any proper request or notice (which shall be in writing) served on the attorney-at-law or recognised law entity by the Council to produce documents, information and explanations relating to the recognised law entity, for the purpose of ascertaining whether the attorney-at-law or the recognised law entity is complying with or has complied with any rules, codes (including this Code) or mandatory guidance made or issued by the Council or which is necessary to deal with any issues of potential misconduct.

13.3. **Complying with conditions or limitations**

An attorney-at-law and a recognised law entity shall comply with any proper conditions or limitations reasonably imposed by the Council, including on the conduct of their practice.

13.4. **Obstruction of complaints**

An attorney-at-law shall not —

- (a) attempt to hinder or prevent a person who wishes to report the attorney-at-law's conduct to the Council from doing so;
- (b) take any action or enter into an agreement which would attempt to preclude the Council from investigating any complaint made to the Council which alleges misconduct;
- (c) offer any incentive to a complainant to withdraw a complaint;
- (d) victimise a person for reporting the attorney-at-law's conduct to the Council; or
- (e) issue, or threaten to issue, defamation proceedings pending the resolution of a

complaint to the Council, unless malice can be properly alleged.

Rule 14 – Waivers

14. Waivers

14.1. Subject as set out below, in any particular case, the Council may waive, in writing, the provisions of this Code for a particular purpose or purposes expressed in such waiver, to place conditions on and to revoke such waiver. The Council shall not have power to waive any of the Principles, or any of the provisions of the following Rules –

- (a) Rule 5 – Confidentiality;
- (b) Rule 2 – Duty to the Court;
- (c) Rule 7 – Conflicts of interest; and
- (d) Rule 14 – Waivers.

Dated this 10th day of April, 2026

A handwritten signature in blue ink, appearing to read "J. Mansay A. Lee".

Chairman, Cayman Islands Legal Services Council