



Notify us about turnover apportionment - submit a notice of turnover apportionment

Updated 13 July 2022

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What is this application for?

You must tell us within 28 days if your authorised body has:

- taken over the whole or a part of one or more authorised bodies; or
- has split or ceded part of its practice to another authorised body which the SRA will need to take into account in determining its periodical fee.

See [Rule 16.1 SRA Authorisation of Firms Rules](#)

[\[https://guidance.sra.org.uk/solicitors/standards-regulations/authorisation-firms-rules/#rule-161\]](https://guidance.sra.org.uk/solicitors/standards-regulations/authorisation-firms-rules/#rule-161).

Here are two examples when you are required to notify us of turnover apportionment:

1. Firm A is acquired by Firm B. Firm B is successor for PII and takes over 100% of Firm A's work. Firm A must submit a notice of turnover apportionment.
2. Firm A closes down, and there is no successor firm. However Firm B buys the entire worklist of Firm A. Rule 16.1 is invoked in this situation, and as a result Firm A must submit a notice of turnover apportionment.

How to notify us

You will need to:

- identify all authorised bodies affected by the agreement to take over all, or part of someone else's practice.
- give us details of any resulting apportionment of the turnover figures for those authorised bodies
- confirm that all affected authorised bodies agree to the contents of the notice of turnover apportionment.

Help with your notification

If you need help with a notification, [contact us](#) [\[https://guidance.sra.org.uk/contactus\]](https://guidance.sra.org.uk/contactus).

There is no fee for this notification.

You need to complete the notice of succession notification.

You must tell us within 28 days of the event taking place.

[Submit a notice of succession](#)

[NS1 form \(PDF, 7 pages, 266KB\)](#)

[\[https://guidance.sra.org.uk/globalassets/documents/solicitors/firm-based-authorisation/ns1-form.pdf\]](https://guidance.sra.org.uk/globalassets/documents/solicitors/firm-based-authorisation/ns1-form.pdf)

What you can expect from us

We aim to process your notification within 30 days.

We will contact any affected authorised body identified in the notice of succession who has not agreed the details. We may require more information.