

## SCHEDULES

### SCHEDULE 13

#### STAMP DUTY LAND TAX: INFORMATION POWERS

##### PART 6

###### ORDER OF JUDICIAL AUTHORITY FOR THE DELIVERY OF DOCUMENTS

###### *Exception of items subject to legal privilege*

- 35 (1) This Part of this Schedule does not apply to items subject to legal privilege.
- (2) Items “subject to legal privilege” means—
- (a) communications between a professional legal adviser and his client or any person representing his client made in connection with the giving of legal advice to the client;
  - (b) communications between a professional legal adviser and his client or any person representing his client, or between such an adviser or his client or any such representative and any other person, made in connection with or in contemplation of legal proceedings and for the purposes of such proceedings;
  - (c) items enclosed with or referred to in such communications and made—
    - (i) in connection with the giving of legal advice, or
    - (ii) in connection with or in contemplation of legal proceedings and for the purposes of such proceedings,when they are in possession of a person entitled to possession of them.
- (3) Items held with the intention of furthering a criminal purpose are not subject to legal privilege.