



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7 **S**

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 3 **S**

RESTRICTIONS ON POWERS IN CHAPTER 2

138 **Protection for privileged communications between legal advisers and clients **S****

- (1) An information notice does not require a person—
 - (a) to provide privileged information, or
 - (b) to produce any part of a document that is privileged.
- (2) For the purposes of this Part, information or a document is privileged if it is information or a document in respect of which a claim to confidentiality of communications as between client and professional legal adviser could be maintained in legal proceedings.
- (3) The Scottish Ministers may by regulations make provision for the resolution by the tribunal of disputes as to whether any information or document is privileged.
- (4) The regulations may, in particular, make provision as to the custody of a document while its status is being decided.

Modifications etc. (not altering text)

- C1** Pt. 7 applied (1.4.2015) by [The Land and Buildings Transaction Tax \(Administration\) \(Scotland\) Regulations 2014 \(S.S.I. 2014/375\)](#), regs. 1, 6

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 138 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

- I1** S. 138 in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, sch.
- I2** S. 138 in force at 1.4.2015 in so far as not already in force by S.S.I. 2015/110, art. 2(1)

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[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)