



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

138 Protection for privileged communications between legal advisers and clients

- (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.