

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 1A

#### INCORPORATED PRACTICES: SUPPLEMENTARY PROVISIONS

**F1** 1989 NI 14

#### Privilege from disclosure etc.

**38.**—(1) Any communication made to or by a recognised body in the course of its acting as such for a client shall in any legal proceedings be privileged from disclosure in like manner as if the body had at all material times been a solicitor acting for the client.

(2) Any enactment or instrument making special provision in relation to a solicitor or other legal representative as to the disclosure of information, or as to the production, seizure or removal of documents, with respect to which a claim to professional privilege could be maintained shall, with any necessary modifications, have effect in relation to a recognised body as it has effect in relation to a solicitor.

(3) [<sup>F2</sup>In sections 748(4), 749 and 771(5) and (6) of the Income Tax Act 2007][<sup>F3</sup>and section 832(5) and (6) of the Corporation Tax Act 2010] any reference to a solicitor's client shall, in relation to a solicitor who is an officer or employee of a recognised body, be construed as a reference to a client of that body.]

**F2** Words in [Sch. 1A para. 38\(3\)](#) substituted (1.4.2010 with effect as mentioned in [s. 381\(1\)](#) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), ss. 374, 381(1), [Sch. 8 para. 288](#) (with [Sch. 9 paras. 1-9, 22](#))

**F3** Words in [Sch. 1A para. 38\(3\)](#) inserted (1.4.2010 with effect as mentioned in [s. 1184\(1\)](#) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), ss. 1177, 1184(1), [Sch. 1 para. 168](#) (with [Sch. 2](#))

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Solicitors (Northern Ireland) Order 1976. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

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

- art. 6(1A) inserted by [2011 c. 24 \(N.I.\) s. 88\(2\)](#)
- art. 10(2D) inserted by [2011 c. 24 \(N.I.\) s. 88\(4\)](#)
- art. 51(11A) inserted by [2016 c. 14 \(N.I.\) s. 3\(4\)](#)
- art. 71H(3) revoked by [1996 c. 23 s. 107\(2\)Sch.4](#)
- art. 75(1A) inserted by [2016 c. 14 \(N.I.\) s. 3\(6\)](#)
- art. 75(2A)(2B) inserted by [2011 c. 24 \(N.I.\) s. 90\(1\)](#)