

## SCHEDULES

### SCHEDULE 2

#### INCORPORATED PRACTICES: SUPPLEMENTARY PROVISIONS

##### *Privilege from disclosure etc.*

- 36 (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) In the following provisions, namely—
- (a) sections 481(3) and 490(3) of the Income and Corporation Taxes Act 1970 ;  
and
  - (b) section 30(5) of the Finance Act 1980,
- 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.