

Dealing with District Court orders obtained by Revenue for client files

What should practitioners do?

Follow this checklist of actions, should you or your office become the subject of a District Court order or warrant for a client's file under sections 908D and 908C of the Taxes Consolidation Act 1997, as amended.

- Read and check the order or warrant in full, checking the names, timelines and relevant statutory provisions.
- Take a copy of the order or warrant.
- Read sections [908D and 908C](#).
- Comply with the exact terms of the warrant and the corresponding legislation.
- Check whether legal privilege attaches to any of the material named in the order or warrant.
- Remember that legal privilege, essentially, covers legal advice given in the context of intended or contemplated legal proceedings. The leading case is *Smurfit Paribas*, [1990] I IR 473, [1990] SC ILRM 588. The matter was also considered by the High Court in the case of *Miley v. Flood* [2001] 2 IR.
- If files or documents are to be removed from your office and if time allows, take copies. Otherwise, obtain a receipt from the Revenue officer.
- The advices contained in the Society's guidance in relation to CAB queries is just as applicable to any order or warrant your firm receives from Revenue. [Download this guidance](#), familiarise yourself with it, print a copy and make sure it's easy to locate.
- In terms of advising your client that a warrant or order in relation to their file is in effect, the Society's guidance is that you should first inform the holder of the order or warrant of your intention to notify the client within a specified time-frame. Don't forget the offence of prejudicing the investigation contained in the Criminal Justice Act 1994, as amended, where warrants are produced by CAB officers.