

## **Law Society summary of important provisions of the Taxes Consolidation Act 1997, as amended**

### **Power of Revenue officials to apply for court orders for solicitor files**

The Revenue can obtain court orders for solicitor files under the Taxes Consolidation Act 1997, as amended. The applicable legislation is contained in section 908D of the Taxes Consolidation Act 1997 ("[section 908D](#)"), as inserted by section 124(c) of the Finance Act 2007, and as amended by section 138(1)(c) of the Finance Act 2008. Section 908 of the Taxes Consolidation Act 1997, as originally enacted, provided the Revenue with powers in relation to the gathering of evidence relating to customers of financial institutions. The Finance Act 2007 considerably extended the ambit of section 908. The provision now comprises powers to apply for District Court orders for the production of evidential material, *inter alia*. Of most interest to practitioners will be the manner in which the Finance Act 2007 also extended the Taxes Consolidation Act 1997 beyond financial institutions to any person specified in the District Court order by the insertion of section 908D.

### **An order to produce evidential material**

The Revenue may apply to the District Court, by virtue of [section 908D](#), for an order to produce evidential material relating to an offence under the Taxes Consolidation Act 1997, as amended. Such orders name the person in control of the material, which can, on occasion, be a solicitor and require either production of the material, so that it can be taken away, or the provision of access, either immediately or within such period as the order may specify. Section 908D(4)(b) is of particular relevance to solicitors as it negates the effect of an order where the material is subject to legal privilege.

### **Search warrants**

Practitioners may also be interested in section 908C, also inserted by section 124(c) of the Finance Act 2007, and as amended by section 138(1)(b) of the Finance Act 2008, ("[section 908C](#)"). This allows the Revenue to apply to the District Court for a warrant for material or evidence "in any place", which relates to the investigation or commission of an offence under the Taxes Consolidation Act 1997, as amended. The entitlements conferred on the holder of such a warrant are fully detailed in section 908C.