



# Legal professional privilege form 1 (LPP 1)

## Reference

Please complete this form to support your claim for legal professional privilege (LPP) for each communication that you assert is privileged.

The courts have long held that a 'bare' claim for privilege cannot stand without support, so the burden of establishing the existence of a privilege claim rests with you. Completing this form will assist the Australian Taxation Office (ATO) to determine whether to accept or challenge your claim.

The purpose of this process is to cooperatively reach common ground about the existence or otherwise of LPP, and thereby avoid as far as possible the need for an adversarial process.

If you do not provide details supporting your claim, the ATO may seek further information or evidence about your claim (including through our information-gathering powers, where appropriate) or commence legal proceedings to determine your claim.

You only need to answer the questions below to the extent that they are relevant to your claim.

The ATO will not argue that your responses to the questions posed in this document amount, by themselves, to a waiver of your LPP.

! Provide a reference number for the documents that you claim are subject to legal professional privilege. It is not necessary to provide the answers to the questions set out in this form on the form itself – instead, you may choose to answer the questions in a schedule, particularly if you have a large number of claims to make.

## Nature of the communication

**1 What is the nature of the communication? For example, is it advice, a contract, an invoice, or minutes of a meeting?**


**2 Is the communication an original or a copy?**

For these purposes, an email addressed to you constitutes an original communication, while an email which includes you in the "cc" list is a copy.

Original

Copy  Go to question 6.

**Purposes of communication** (if original communication)

**!** You only need to answer questions 3 to 5 if the communication is an original.

**3 State all the purposes of the communication.**


**4 What is the dominant purpose of the communication?**


**5 How and by whom was the dominant purpose determined?**


**Copy of a communication**

**!** You only need to answer questions 6 to 7 if the communication is a copy of an original.

**6 If the communication is a copy of an original communication, what was the dominant purpose for which the copy was created?**


**7 How and by whom was the dominant purpose of the copy of the communication determined?**


### Author or maker of communication

8 State the name, position and the organisation of the person(s) who:

(i) made the communication (written or otherwise)


(ii) signed the written communication (if applicable)


### Recipient of the communication

9 State the name, position and the organisation of all the persons to whom the communication was:

(i) directed (for example, the person(s) included in the 'To' list of an email)


(ii) distributed (for example, the person(s) included in the 'cc' list of an email)


### Client-related details

10 State the name of the client (the privilege owner) who prepared or signed or otherwise took responsibility for, or received, the communication.


11 Has the client given consent to this claim for legal professional privilege being made?

Yes

No  Provide an explanation


### Lawyer-related details

12 Were any in-house advisers involved in the creation of the communication?

(acting in their capacity as independent legal advisers)

Yes  An additional claim form (LPP 2) must be completed in relation to each claim involving an in-house legal adviser.

No

## Other details

13 State the name or reference of the file, the page reference and/or folio number of the communication.

  


14 State the date on which the communication was prepared or signed.

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

15 State the number of pages in the communication.

## Attachments

16 Are there any attachments to the document?

Yes  Provide details below.

No  Go to question 17.

(i) What is the nature of each attachment?

For example, is it advice, a contract, an invoice, or minutes of a meeting?

  


(ii) For each attachment, what is the dominant purpose for which it was created?

  


(iii) How and by whom was the dominant purpose of the attachment determined?

  


## Identity of person filling out this form

17 State the name, position and organisation of the person who is filling out this form.

  


### Privacy

We are requesting the information on this form to assist in making an assessment of your claim. This includes the personal information of the individual signing this form or as the authorised representative. We may share this information with other government agencies. If you do not provide details supporting your claim, the ATO may seek further information or evidence about your claim (including through our information-gathering powers, where appropriate) or commence legal proceedings to determine your claim. For further information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**Signature** (or electronic signature when submitting a claim electronically)

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**!** A person who makes a statement to a taxation officer that is false or misleading or omits from a statement any matter or thing without which the statement is misleading in a material particular may be guilty of an offence under sections 8K or 8N of the *Taxation Administration Act 1953*.