
Status: This version of this cross heading contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Legal Services Act 2007, Cross Heading: Income Tax Act 2007 (c. 3). (See end of Document for details)

SCHEDULES

SCHEDULE 21

MINOR AND CONSEQUENTIAL AMENDMENTS

Income Tax Act 2007 (c. 3)

- 157 The Income Tax Act 2007 is amended in accordance with paragraphs 158 to 161.
- 158 In section 748 (power to obtain information)—
- (a) in subsection (4) for “solicitor” substitute “ relevant lawyer ”,
 - (b) after that subsection insert—

“(4A) In this section “relevant lawyer” means a barrister, advocate, solicitor or other legal representative communications with whom may be the subject of a claim to professional privilege or, in Scotland, protected from disclosure in legal proceedings on grounds of confidentiality of communication.”, and
 - (c) in subsection (5) for “solicitors” substitute “ relevant lawyers ”.
- 159 In section 749 (restrictions on particulars to be provided by solicitors)—
- (a) in the heading for “solicitors” substitute “ relevant lawyers ”,
 - (b) for “solicitor” (in each place) substitute “ relevant lawyer ”, and
 - (c) for subsection (7) substitute—

“(7) In this section—
“relevant lawyer” means a barrister, advocate, solicitor or other legal representative communications with whom may be the subject of a claim to professional privilege or, in Scotland, protected from disclosure in legal proceedings on grounds of confidentiality of communication;
“settlement” and “settlor” have the meanings given by section 620 of ITTOIA 2005.”
- 160 In section 771 (power to obtain information)—
- (a) in subsections (5) and (6) for “solicitor” (in each place) substitute “ relevant lawyer ”, and
 - (b) after subsection (6) insert—

“(7) In this section “relevant lawyer” means a barrister, advocate, solicitor or other legal representative communications with whom may be the subject of a claim to professional privilege or, in Scotland, protected from disclosure in legal proceedings on grounds of confidentiality of communication.”

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PROSPECTIVE

161 F1

Textual Amendments

F1 [Sch. 21 para. 161](#) omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 2, {Sch. para. 60(o)}

Status:

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Changes to legislation:

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