
Changes to legislation: There are currently no known outstanding effects for the Legal Services Act 2007, Cross Heading: Inheritance Tax Act 1984 (c. 51). (See end of Document for details)

SCHEDULES

SCHEDULE 21

MINOR AND CONSEQUENTIAL AMENDMENTS

Inheritance Tax Act 1984 (c. 51)

- 62 In section 219 of the Inheritance Tax Act 1984 (power to require information)—
- (a) in subsection (3) for “barrister or solicitor” substitute “relevant lawyer”,
 - (b) in subsection (4) for “solicitor” (in both places) substitute “relevant lawyer”, and
 - (c) after that subsection insert—
- “(5) 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.”

Changes to legislation:

There are currently no known outstanding effects for the Legal Services Act 2007, Cross
Heading: Inheritance Tax Act 1984 (c. 51).