
Changes to legislation: There are currently no known outstanding effects for the Legal Services Act 2007, Paragraph 159. (See end of Document for details)

SCHEDULES

SCHEDULE 21

MINOR AND CONSEQUENTIAL AMENDMENTS

Income Tax Act 2007 (c. 3)

- 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.”

Changes to legislation:

There are currently no known outstanding effects for the Legal Services Act 2007, Paragraph 159.