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**Changes to legislation:** There are currently no known outstanding effects for the Legal Services Act 2007, Paragraph 160. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 21

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Income Tax Act 2007 (c. 3)*

- 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.”

**Changes to legislation:**

There are currently no known outstanding effects for the Legal Services Act 2007, Paragraph 160.