

## 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.”