

SCHEDULE 1

AMENDMENTS OF THE TERRORISM ACT 2000

- 3.**—(1) Section 21A (failure to disclose: regulated sector)(1) is amended as follows.
- (2) In subsection (2), after “committed” insert “or attempted to commit”.
- (3) In subsection (5)—
- (a) in paragraph (b), after “a professional legal adviser” insert “or relevant professional adviser”, and
- (b) at the end of that paragraph insert—
- “; or
- (c) subsection (5A) applies to him.”
- (4) After that subsection insert—
- “(5A) This subsection applies to a person if—
- (a) the person is employed by, or is in partnership with, a professional legal adviser or relevant professional adviser to provide the adviser with assistance or support,
- (b) the information or other matter comes to the person in connection with the provision of such assistance or support, and
- (c) the information or other matter came to the adviser in privileged circumstances.”
- (5) In subsection (8), after “a professional legal adviser” insert “or relevant professional adviser”.
- (6) After subsection (14) insert—
- “(15) In this section “relevant professional adviser” means an accountant, auditor or tax adviser who is a member of a professional body which is established for accountants, auditors or tax advisers (as the case may be) and which makes provision for—
- (a) testing the competence of those seeking admission to membership of such a body as a condition for such admission; and
- (b) imposing and maintaining professional and ethical standards for its members, as well as imposing sanctions for non-compliance with those standards.”

Commencement Information

- II** Sch. 1 para. 3 in force at 26.12.2007, see [reg. 1\(2\)](#)

(1) Section 21A was inserted by Schedule 2 to the Anti-terrorism, Crime and Security Act 2001 (c.24).

Changes to legislation:

There are currently no known outstanding effects for the The Terrorism Act 2000 and Proceeds of Crime Act 2002 (Amendment) Regulations 2007, Paragraph 3.