
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES :

SCHEDULE 4

ADMINISTRATION AND COLLECTION OF CAPITAL TRANSFER TAX

Power to require information

- 5 (1) The Board may by notice in writing require any person to furnish them within such time, not being less than thirty days, as may be specified in the notice with such information as the Board may require for the purposes of this Part of this Act.
- (2) A notice under this paragraph may be combined with one relating to income tax.
- (3) A barrister or solicitor shall not be obliged in pursuance of a notice under this paragraph to disclose, without his client's consent, any information with respect to which a claim to professional privilege could be maintained ; except that—
- (a) a solicitor may be so obliged to disclose the name and address of his client; and
 - (b) if his client is resident outside the United Kingdom and carries on outside the United Kingdom a business which includes the provision for persons in the United Kingdom of services or facilities relating to the formation of companies outside the United Kingdom, the making of settlements outside the United Kingdom, or the securing of control over, or the management or administration of, such companies or settlements, a solicitor may also be so obliged to disclose the names and addresses of persons in the United Kingdom for whom such services or facilities have been provided in the course of that business.