

SCHEDULES

SCHEDULE 21

MINOR AND CONSEQUENTIAL AMENDMENTS

Finance Act 1993 (c. 34)

- 108 In Schedule 21 of the Finance Act 1993 (oil taxation)—
- (a) the existing paragraph 7 becomes sub-paragraph (1) of that paragraph,
 - (b) in that sub-paragraph for “barrister, advocate or a solicitor” substitute “relevant lawyer”, and
 - (c) after that sub-paragraph insert—
 - “(2) “Relevant lawyer” means a barrister, advocate, solicitor or other legal representative communications with whom may be the subject of a claim to professional privilege.”