

## SCHEDULES

### SCHEDULE 21

#### MINOR AND CONSEQUENTIAL AMENDMENTS

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

- 159 In section 749 (restrictions on particulars to be provided by solicitors)—
- (a) in the heading for “solicitors” substitute “relevant lawyers”,
  - (b) for “solicitor” (in each place) substitute “relevant lawyer”, and
  - (c) for subsection (7) substitute—

“(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;

“settlement” and “settlor” have the meanings given by section 620 of ITTOIA 2005.”