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**Changes to legislation:** There are currently no known outstanding effects for the Legal Services Act 2007, Paragraph 25. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 21

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Taxes Management Act 1970 (c. 9)*

- 25 In section 20B of the Taxes Management Act 1970 (restrictions on power to require documents)—
- (a) in subsection (3), for “barrister, advocate or solicitor” (in both places) substitute “relevant lawyer”,
  - (b) in subsection (8), for “barrister, advocate or a solicitor” substitute “relevant lawyer”, and
  - (c) after subsection (14) insert—
    - “(15) 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.”

**Changes to legislation:**

There are currently no known outstanding effects for the Legal Services Act 2007, Paragraph 25.