

## SCHEDULES

### SCHEDULE 21

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Inheritance Tax Act 1984 (c. 51)*

- 62 In section 219 of the Inheritance Tax Act 1984 (power to require information)—
- (a) in subsection (3) for “barrister or solicitor” substitute “relevant lawyer”,
  - (b) in subsection (4) for “solicitor” (in both places) substitute “relevant lawyer”, and
  - (c) after that subsection insert—
    - “(5) 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.”