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## SCHEDULES

### SCHEDULE 13

#### STAMP DUTY LAND TAX: INFORMATION POWERS

#### PART 4

#### RESTRICTIONS ON POWERS UNDER PARTS 1 TO 3

##### *Introduction*

- 19 The provisions of [<sup>F1</sup>Part] 3 of this Schedule have effect subject to the following restrictions.

##### **Textual Amendments**

- F1** Word in Sch. 13 para. 19 substituted (1.4.2010) by [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(b\)](#)

##### *Personal records or journalistic material*

- 20 (1) [<sup>F2</sup>Part 3 of this Schedule does] not apply—
- (a) to documents that are personal records or journalistic material, or
  - (b) to information contained in any personal records or journalistic material.
- (2) In sub-paragraph (1)—
- “personal records” means personal records as defined in section 12 of the Police and Criminal Evidence Act 1984 (c. 60) or, in Northern Ireland, in Article 14 of the Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12)); and
- “journalistic material” means journalistic material as defined in section 13 of that Act or, in Northern Ireland, in Article 15 of that Order.

##### **Textual Amendments**

- F2** Words in Sch. 13 para. 20(1) substituted (1.4.2010) by [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(c\)](#)

##### *Documents or information relating to pending appeal*

- 21 <sup>F3</sup>(1) .....

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- <sup>F3</sup>(2) .....
- (3) A notice under Part 3 of this Schedule does not oblige a person to deliver documents relating to the conduct of a pending appeal by the client.
- (4) An “appeal” here means an appeal relating to tax.

**Textual Amendments**

- F3** Sch. 13 para. 21(1)(2) omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(d\)](#)

*Barristers, advocates and solicitors*

- 22 (1) A notice under Part <sup>F4</sup>... 3 of this Schedule may not be given to a [<sup>F5</sup>relevant lawyer] by an authorised officer of the Board but only by the Board.
- (2) Accordingly, in relation to a [<sup>F5</sup>relevant lawyer], the references in [<sup>F6</sup>that Part] to an authorised officer of the Board shall be read as references to the Board.
- [<sup>F7</sup>(3) “Relevant lawyer” means a barrister, advocate, solicitor or other professional legal adviser communications with whom may be the subject of a claim to legal privilege.
- (4) “Legal privilege” here has the same meaning as in paragraph 35 of this Schedule.]

**Textual Amendments**

- F4** Words in Sch. 13 para. 22(1) omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(e\)](#)
- F5** Words in Sch. 13 para. 22(1)(2) substituted (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), s. 211(2), [Sch. 21 para. 138\(a\)](#) (with ss. 29, 192, 193); S.I. 2009/3250, art. 2(h)
- F6** Words in Sch. 13 para. 22(2) substituted (1.4.2010) by [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(f\)](#)
- F7** Sch. 13 para. 22(3)(4) inserted (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), s. 211(2), [Sch. 21 para. 138\(b\)](#) (with ss. 29, 192, 193); S.I. 2009/3250, art. 2(h)

*Provision of copies instead of original documents*

- 23 (1) To comply with a notice under Part <sup>F8</sup>... 3 of this Schedule <sup>F9</sup>... copies of documents may be delivered instead of originals.
- (2) The copies must be photographic or otherwise by way of facsimile.
- (3) If so required by the officer (or, as the case may be, the Board) in the case of any documents specified in the requirement, the originals must be made available for inspection by a named officer of the Board.
- (4) Failure to comply with such a requirement counts as failure to comply with the notice.

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**Textual Amendments**

- F8** Words in Sch. 13 para. 23(1) omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(g\)\(i\)](#)
- F9** Words in Sch. 13 para. 23(1) omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(g\)\(ii\)](#)

*Documents originating more than six years before date of notice*

<sup>F10</sup>24 .....

**Textual Amendments**

- F10** Sch. 13 para. 24 omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(a\)](#)

*Documents subject to legal privilege*

- 25 (1) A notice under Part <sup>F11</sup>... 3 of this Schedule does not oblige a [<sup>F12</sup>relevant lawyer (within the meaning of paragraph 22(3))] to deliver or make available, without his client’s consent, any document with respect to which a claim to legal privilege could be maintained.
- (2) “Legal privilege” here has the same meaning as in paragraph 35 of this Schedule.

**Textual Amendments**

- F11** Words in Sch. 13 para. 25(1) omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(h\)](#)
- F12** Words in Sch. 13 para. 25 substituted (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), s. 211(2), [Sch. 21 para. 138\(c\)](#) (with ss. 29, 192, 193); S.I. 2009/3250, art. 2(h)

*Documents belonging to auditor or tax adviser*

<sup>F13</sup>26 .....

**Textual Amendments**

- F13** Sch. 13 paras. 26-31 omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(a\)](#)

*Documents belonging to auditor or tax adviser: information to be disclosed*

<sup>F13</sup>27 .....

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**Textual Amendments**

- F13** Sch. 13 paras. 26-31 omitted (1.4.2010) by virtue of [The Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 11\(6\)\(a\)](#)

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