

Status: Point in time view as at 01/01/2010.

Changes to legislation: Finance Act 2003, Cross Heading: Barristers, advocates and solicitors is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 13

STAMP DUTY LAND TAX: INFORMATION POWERS

PART 4

RESTRICTIONS ON POWERS UNDER PARTS 1 TO 3

Barristers, advocates and solicitors

- 22 (1) A notice under Part 2 or 3 of this Schedule may not be given to a [^{F1}relevant lawyer] by an authorised officer of the Board but only by the Board.
- (2) Accordingly, in relation to a [^{F1}relevant lawyer], the references in those Parts to an authorised officer of the Board shall be read as references to the Board.
- [^{F2}(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

- F1** 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)
- F2** 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)

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