
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 34

STAMP DUTY: WITHDRAWAL OF GROUP RELIEF: SUPPLEMENTARY PROVISIONS

Power to require information

- 10 (1) The Commissioners may by notice require any person to furnish them within such time, not being less than 30 days, as may be specified in the notice with such information (including documents or records) as the Commissioners may reasonably require for the purposes of section 111 or this Schedule.
- (2) [^{F1}A relevant lawyer] shall not be obliged in pursuance of a notice under this paragraph to disclose, without his client's consent, any information with respect to which a claim to professional privilege could be maintained.
- [^{F2}(2A) "Relevant lawyer" means a barrister, advocate, solicitor or other legal representative communications with whom may be the subject of a claim to professional privilege.]
- (3) In section 98(5) of the Taxes Management Act 1970 (c. 9) (penalty for failure to comply with notice to provide information), in the first column of the Table, at the appropriate place insert "paragraph 10 of Schedule 34 to the Finance Act 2002".

Textual Amendments

- F1** Words in Sch. 34 para. 10(2) substituted (1.1.2010) by Legal Services Act 2007 (c. 29), s. 211(2), Sch. 21 para. 135(a) (with ss. 29, 192, 193); S.I. 2009/3250, art. 2(h)
- F2** Sch. 34 para. 10(2A) inserted (1.1.2010) by Legal Services Act 2007 (c. 29), s. 211(2), Sch. 21 para. 135(b) (with ss. 29, 192, 193); S.I. 2009/3250, art. 2(h)

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