
Status: Point in time view as at 10/07/2003.

Changes to legislation: Finance Act 2003, Paragraph 36 is up to date with all changes known to be in force on or before 29 June 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 6

ORDER OF JUDICIAL AUTHORITY FOR THE DELIVERY OF DOCUMENTS

Resolution of disputes as to legal privilege

- 36 (1) The Inland Revenue may make provision by regulations for the purposes of this Part of this Schedule for the resolution of disputes as to whether a document, or part of a document, is an item subject to legal privilege.
- (2) The regulations may, in particular, make provision as to—
- (a) the custody of the document whilst its status is being decided,
 - (b) the appointment of an independent, legally qualified person to decide the matter,
 - (c) the procedures to be followed, and
 - (d) who is to meet the costs of the proceedings.

Status:

Point in time view as at 10/07/2003.

Changes to legislation:

Finance Act 2003, Paragraph 36 is up to date with all changes known to be in force on or before 29 June 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.