



Income Tax Act 2007

2007 CHAPTER 3

PART 13

TAX AVOIDANCE

CHAPTER 2

TRANSFER OF ASSETS ABROAD

Supplementary

749 Restrictions on particulars to be provided by [^{F1}relevant lawyers]

- (1) In relation to anything done by a [^{F2}relevant lawyer] on behalf of a client who does not consent to the information otherwise required from the [^{F2}relevant lawyer] under section 748 being provided, the [^{F2}relevant lawyer] may not be compelled under that section to do more than—
 - (a) state that the [^{F2}relevant lawyer] is or was acting on behalf of a client, and
 - (b) give the name and address of the client and any relevant person.
- (2) In the case of anything done by the [^{F2}relevant lawyer] in connection with the transfer of any asset by or to an individual who is ordinarily UK resident to or by a body corporate to which subsection (6) applies, the transferor and the transferee are relevant persons.
- (3) In the case of anything done by the [^{F2}relevant lawyer] in connection with any associated operation in relation to any such transfer, the persons concerned in the associated operations are relevant persons.
- (4) In the case of anything done by the [^{F2}relevant lawyer] in connection with the formation or management of a body corporate to which subsection (6) applies, the body corporate is a relevant person.
- (5) In the case of anything done by the [^{F2}relevant lawyer] in connection with—

Status: Point in time view as at 01/01/2010. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Section 749. (See end of Document for details)

- (a) the creation of any settlement as a result of which income becomes payable to a person abroad, or
 - (b) the execution of the trusts of any such settlement,
- the settlor and that person are relevant persons.
- (6) This subsection applies to bodies corporate resident or incorporated outside the United Kingdom which—
- (a) are, or if UK resident would be, close companies, and
 - (b) are not companies whose business consists wholly or mainly of the carrying on of a trade or trades.
- [^{F3}(7) 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 or, in Scotland, protected from disclosure in legal proceedings on grounds of confidentiality of communication;
- “settlement” and “settlor” have the meanings given by section 620 of ITTOIA 2005.]
- (8) In the application of this section to Scotland, any reference to the trusts of a settlement is a reference to the purposes of the settlement.

Textual Amendments

- F1** Words in s. 749 heading substituted (1.1.2010) by [Legal Services Act 2007 \(c. 29\), s. 211\(2\), Sch. 21 para. 159\(a\)](#) (with [ss. 29, 192, 193](#)); [S.I. 2009/3250, art. 2\(h\)](#)
- F2** Words in s. 749 substituted (1.1.2010) by [Legal Services Act 2007 \(c. 29\), s. 211\(2\), Sch. 21 para. 159\(b\)](#) (with [ss. 29, 192, 193](#)); [S.I. 2009/3250, art. 2\(h\)](#)
- F3** S. 749(7) substituted (1.1.2010) by [Legal Services Act 2007 \(c. 29\), s. 211\(2\), Sch. 21 para. 159\(c\)](#) (with [ss. 29, 192, 193](#)); [S.I. 2009/3250, art. 2\(h\)](#)

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