



Income Tax Act 2007

2007 CHAPTER 3

PART 13

TAX AVOIDANCE

CHAPTER 3

TRANSACTIONS IN LAND

Clearances and power to obtain information

771 Power to obtain information

- (1) An officer of Revenue and Customs may by notice require any person to provide the officer within such period as the officer may direct with such particulars as the officer may reasonably require for the purposes of this Chapter.
- (2) That period must be at least 30 days.
- (3) The particulars which a person must provide under this section, if required to do so by such a notice, include particulars about—
 - (a) transactions or arrangements with respect to which the person is or was acting on behalf of others,
 - (b) transactions or arrangements which in the opinion of the officer should properly be investigated for the purposes of this Chapter, although in the person's opinion no liability to tax arises under this Chapter, and
 - (c) whether the person has taken or is taking any part and, if so, what part in transactions or arrangements of a description specified in the notice.
- (4) Subsection (3) is subject to subsection (5).
- (5) In relation to anything done by a [^{F1}relevant lawyer] on behalf of a client who does not consent to the provision of information required to be provided by a notice under

Status: Point in time view as at 19/07/2012. This version of this provision has been superseded.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 771. (See end of Document for details)

subsection (1), the [^{F1}relevant lawyer] may not be compelled under this section to do more than—

- (a) state that the [^{F1}relevant lawyer] was acting on behalf of a client, and
- (b) give the name and address of the client.

(6) A [^{F1}relevant lawyer] is not treated as having taken part in a transaction or arrangement for the purposes of subsection (3)(c) merely because of giving professional advice to a client about it.

[^{F2}(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.]

Textual Amendments

- F1** Words in s. 771(5)(6) substituted (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), s. 211(2), **Sch. 21 para. 160(a)** (with ss. 29, 192, 193); S.I. 2009/3250, art. 2(h)
- F2** S. 771(7) inserted (1.1.2010) by [Legal Services Act 2007 \(c. 29\)](#), s. 211(2), **Sch. 21 para. 160(b)** (with ss. 29, 192, 193); S.I. 2009/3250, art. 2(h)

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