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*Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Cross Heading: Transactions in connection with divorce etc.. (See end of Document for details)*

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## SCHEDULE 3

### TRANSACTIONS EXEMPT FROM CHARGE

#### *Transactions in connection with divorce etc.*

- 3 A transaction between one party to a marriage and the other (whether or not the marriage is subsisting at the time of the transaction) is exempt from charge if it is effected —
- (a) in pursuance of an order of a court made on granting in respect of the parties [<sup>F1</sup>an order or decree for the dissolution or annulment of the marriage or their] judicial separation;
  - (b) in pursuance of an order of a court made in connection with the dissolution or annulment of the marriage, or the parties' judicial separation, at any time after the granting of [<sup>F2</sup>such an order or] decree as mentioned in paragraph (a);
  - (c) in pursuance of—
    - (i) an order of a court made at any time under section 22A, 23A or 24A of the Matrimonial Causes Act 1973 (c. 18), or
    - (ii) an incidental order of a court made under section 8(2) of the Family Law (Scotland) Act 1985 (c. 37) by virtue of section 14(1) of that Act;
  - (d) at any time in pursuance of an agreement of the parties made in contemplation or otherwise in connection with the dissolution or annulment of the marriage, their judicial separation or the making of a separation order in respect of them.

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#### Textual Amendments

- F1** Words in Sch. 3 para. 3(a) substituted (6.4.2022) by [Divorce, Dissolution and Separation Act 2020 \(c. 11\)](#), s. 8(1)(8), [Sch. para. 59\(2\)\(a\)](#); S.I. 2022/283, reg. 2
- F2** Words in Sch. 3 para. 3(b) substituted (6.4.2022) by [Divorce, Dissolution and Separation Act 2020 \(c. 11\)](#), s. 8(1)(8), [Sch. para. 59\(3\)\(a\)](#); S.I. 2022/283, reg. 2
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#### Commencement Information

- I1** [Sch. 3 para. 3](#) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)

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