



Finance Act 1985

1985 CHAPTER 54

PART III

STAMP DUTY

83 Part III Transfers in connection with divorce^[F1], dissolution of civil partnership,^[F2] etc.

- (1) Stamp duty under ^[F2]Part I of Schedule 13 to the Finance Act 1999 (conveyance or transfer on sale) shall not be chargeable on an instrument by which property is conveyed or transferred from one party to a marriage to the other if the instrument—
- (a) is executed in pursuance of an order of a court made on granting in respect of the parties of ^[F3]an order or decree for their divorce, the annulment of the marriage or their judicial separation,] or
 - (b) is executed in pursuance of an order of a court which is made in connection with the dissolution or annulment of the marriage or the parties' judicial separation and which is made at any time after the granting of such ^[F4]an order or decree for divorce, annulment or judicial separation as is mentioned in paragraph (a),] or
 - (c) is executed at any time in pursuance of an agreement of the parties made in contemplation of or otherwise in connection with the dissolution or annulment of the marriage or their judicial separation..

^[F5](1A) Stamp duty under Part 1 of Schedule 13 to the Finance Act 1999 shall not be chargeable on an instrument by which property is conveyed or transferred from one party to a civil partnership to the other if the instrument —

- (a) is executed in pursuance of an order of a court made on granting in respect of the parties an order or decree for the dissolution or annulment of the civil partnership or their judicial separation;
- (b) is executed in pursuance of an order of a court which is made in connection with the dissolution or annulment of the civil partnership or the parties' judicial separation and which is made at any time after the granting of such an order or decree for dissolution, annulment or judicial separation as mentioned in paragraph (a);

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Section 83. (See end of Document for details)

- (c) is executed in pursuance of an order of a court which is made at any time under any provision of Schedule 5 to the Civil Partnership Act 2004 that corresponds to section 22A, 23A or 24A of the Matrimonial Causes Act 1973; or
- (d) is executed at any time in pursuance of an agreement of the parties made in contemplation of or otherwise in connection with the dissolution or annulment of the civil partnership, their judicial separation or the making of a separation order in respect of them.]

^{F6}(2)

(3) This section applies to instruments executed on or after 26th March 1985 and shall be deemed to have come into operation on that date.

Textual Amendments

- F1** Words in s. 83 heading inserted (5.12.2005) by [Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **41(4)**
- F2** Words in s. 83(1) substituted (27.7.1999 with effect in relation to instruments executed on or after 1.10.1999) by [1999 c. 16, s. 112\(4\)\(6\)](#), **Sch. 14 para. 10(a)**
- F3** Words in s. 83(1)(a) substituted (6.4.2022) by [Divorce, Dissolution and Separation Act 2020 \(c. 11\)](#), s. 8(1)(8), **Sch. para. 49(a)**; S.I. 2022/283, reg. 2
- F4** Words in s. 83(1)(b) substituted (6.4.2022) by [Divorce, Dissolution and Separation Act 2020 \(c. 11\)](#), s. 8(1)(8), **Sch. para. 49(b)**; S.I. 2022/283, reg. 2
- F5** S. 83(1A) inserted (5.12.2005) by [Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **41(2)**
- F6** S. 83(2) omitted (with effect in accordance with s. 99(2) of the commencing Act) by virtue of [Finance Act 2008 \(c. 9\)](#), **Sch. 32 para. 2** (with Sch. 32 para. 22(1)(a))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1985, Section 83.