



# Finance Act 1985

## 1985 CHAPTER 54

### PART III

#### STAMP DUTY

#### **83 Transfers in connection with divorce etc.**

- (1) Stamp duty under the heading "Conveyance or Transfer on Sale " in Schedule 1 to the Stamp Act 1891 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 a decree of divorce, nullity of marriage or 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 a decree, 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.
- (2) An instrument in respect of which stamp duty is not chargeable under the heading mentioned in subsection (1) above by virtue only of that subsection shall be chargeable under this subsection with stamp duty of 50p.
- (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.