
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Finance Act 1985

41.—(1) Section 83 (stamp duty: transfers in connection with divorce etc) is amended as follows.

(2) After subsection (1) insert —

“(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);
- (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.”.

(3) In subsection (2), after “(1)” insert “or (1A)”.

(4) In the heading, after “divorce” insert “, dissolution of civil partnership”.