

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 a decree of divorce, nullity of marriage or 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 such a 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.