

SCHEDULE 5

HIGHER RATES RESIDENTIAL PROPERTY TRANSACTIONS

PART 5

SUPPLEMENTARY PROVISIONS

Property adjustment on divorce, dissolution of civil partnership etc.

- 26 (1) For the purpose of determining whether paragraph 5 or 15 applies to a chargeable transaction, the buyer is not to be treated as having a major interest in another dwelling to which sub-paragraphs (2) and (3) apply.
- (2) This sub-paragraph applies to a dwelling the interest in which is held by the buyer as a tenant in common in consequence of—
- (a) an order under section 24(1)(b) of the [Matrimonial Causes Act 1973 \(c. 18\)](#) (property adjustments orders in connection with matrimonial proceedings),
 - (b) an order under section 17(1)(a)(ii) of the [Matrimonial and Family Proceedings Act 1984 \(c. 42\)](#) (property adjustment orders after overseas divorce) corresponding to such an order as is mentioned in paragraph (a),
 - (c) an order under paragraph 7(1)(b) of Schedule 5 to the [Civil Partnership Act 2004 \(c. 33\)](#) (property adjustment orders in connection with dissolution etc. of civil partnership), or
 - (d) an order under paragraph 9 of Schedule 7 to the [Civil Partnership Act 2004 \(c. 33\)](#) (property adjustment orders in connection with overseas dissolution etc. of civil partnership) corresponding to such an order as is mentioned in paragraph (c).
- (3) This sub-paragraph applies to a dwelling that is the only or main residence of a person for the benefit of whom an order referred to in sub-paragraph (2) is made.