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*Changes to legislation: Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 4 is up to date with all changes known to be in force on or before 15 July 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## SCHEDULE 1 EXEMPT TRANSACTIONS

### *Transactions in connection with divorce etc.*

- 4 A transaction between one party to a marriage and the other is an exempt transaction 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,
  - (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.

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#### **Commencement Information**

**II** Sch. 1 para. 4 in force at 1.4.2015 by [S.S.I. 2015/108](#), [art. 2](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- Sch. 1 para. 4(a) words substituted by [2020 c. 11 Sch. para. 58\(a\)](#)
- Sch. 1 para. 4(b) words substituted by [2020 c. 11 Sch. para. 58\(b\)](#)