
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Finance Act 2003

174. In Schedule 3 to the Finance Act 2003 (stamp duty land tax: transactions exempt from charge), after paragraph 3 insert —

“Transactions in connection with dissolution of civil partnership etc

3A. A transaction between one party to a civil partnership and the other 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 an order or decree for the dissolution or annulment of the civil partnership or their judicial separation;
- (b) in pursuance of an order of a court made in connection with the dissolution or annulment of the civil partnership, or the parties' judicial separation, at any time after the granting of such an order or decree for dissolution, annulment or judicial separation as mentioned in paragraph (a);
- (c) in pursuance of —
 - (i) an order of a court 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
 - (ii) an incidental order of a court made under any provision of the Civil Partnership Act 2004 that corresponds to section 8(2) of the Family Law (Scotland) Act 1985 by virtue of section 14(1) of that Act of 1985;
- (d) 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.”