

Certain transfers following the dissolution of a marriage. FA1997 s127(1) to (3) 97.—(1) Subject to subsection (2), stamp duty shall not be chargeable on an instrument by which property is transferred pursuant to an order to which this subsection applies by either or both of the spouses who were parties to the marriage concerned to either or both of them.

(2) (a) Subsection (1) applies—

(i) to a relief order, within the meaning of section 23 of the Family Law Act, 1995 , made following the dissolution of a marriage, or

(ii) to an order under Part III of the Family Law (Divorce) Act, 1996 .

(b) Subsection (1) does not apply in relation to an instrument referred to in that subsection by which any part of or beneficial interest in the property concerned is transferred to a person other than the spouses concerned.

(3) Section 30 (3) shall not apply to a transfer to which subsection (1) applies.