

Partitions or divisions. SA1891 s73 38.—(1) Where on the partition or division of any real or heritable property any consideration exceeding in amount or value £100 is paid or given, or agreed to be paid or given, for equality, the principal or only instrument whereby the partition or division is effected shall be charged with the same ad valorem duty as a conveyance on sale for the consideration, and with that duty only.

(2) Where, in a case to which subsection (1) applies, there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments are to be charged with duty in the manner provided for in this Act in the case of several instruments of conveyance.