

Transfers between spouses. FA1990 s114 96.—(1) Subject to subsection (2), stamp duty shall not be chargeable on any instrument, other than a conveyance or transfer referred to in subsection (1), (2), (3) or (4) of section 46 or subsection (1)(b) of section 73 whereby any property is transferred by a spouse or spouses of a marriage to either spouse or to both spouses of that marriage.

(2) Subsection (1) shall not apply to an instrument whereby any property or any part of, or beneficial interest in, any property is transferred to a person other than a spouse referred to in that subsection.

(3) Section 30 (3) shall not apply to an instrument to which subsection (1) applies.