



Practitioners have sought guidance as to the appropriate certificates to use in deeds of assurance between spouses consequent upon separation or divorce.

Separation

Spouses do not, of course, cease to be spouses as a result of a deed of separation or decree of judicial separation. Assurances between spouses in these circumstances are exempt from stamp duty.

The appropriate certificate is the following:-

"IT IS HEREBY CERTIFIED that Section 96 of the Stamp Duties Consolidation Act, 1999 applies to this Instrument".

No other Finance Act certificates are necessary.

Divorce

After divorce, spouses cease to be such, and therefore enjoy an exemption from stamp duty in only one circumstance, that is, if the provisions of Section 97 of the Stamp Duties Consolidation Act, 1999 apply. This section provides that stamp duty shall not be chargeable on an instrument by which property is transferred pursuant to an order under Part III of the Family Law (Divorce) Act, 1996 or pursuant to a relief Order within the meaning of Section 23 of the Family Law Act, 1995, made following the dissolution of a marriage by either or both of the spouses who were parties to the marriage concerned to either or both of them. This exemption does not apply in relation to an instrument by which any part of or beneficial interest in the property concerned is transferred to a person other than the spouses concerned.

The appropriate certificate is the following:-

"IT IS HEREBY CERTIFIED that Section 97 of the Stamp Duties Consolidation Act, 1999 applies to this instrument."

No other Finance Act certificates are necessary.

REVENUE CERTIFICATES IN ASSURANCES BETWEEN SPOUSES ON SEPARATION OR DIVORCE