

## SCHEDULE

Regulation 4

An instrument which effects any one or more of the following transactions only is an instrument specified for the purposes of regulation 2—

- (A) The vesting of property subject to a trust in the trustees of the trust on the appointment of a new trustee, or in the continuing trustees on the retirement of a trustee.
- (B) The conveyance or transfer of property the subject of a specific devise or legacy to the beneficiary named in the will (or his nominee).
- (C) The conveyance or transfer of property which forms part of an intestate's estate to the person entitled on intestacy (or his nominee).
- (D) The appropriation of property within section 84(4) of the Finance Act 1985 (death: appropriation in satisfaction of a general legacy of money) or section 84(5) or (7) of that Act (death: appropriation in satisfaction of any interest of surviving spouse and in Scotland also of any interest of issue).
- (E) The conveyance or transfer of property which forms part of the residuary estate of a testator to a beneficiary (or his nominee) entitled solely by virtue of his entitlement under the will.
- (F) The conveyance or transfer of property out of a settlement in or towards satisfaction of a beneficiary's interest, not being an interest acquired for money or money's worth, being a conveyance or transfer constituting a distribution of property in accordance with the provisions of the settlement.
- (G) The conveyance or transfer of property on and in consideration only of marriage to a party to the marriage (or his nominee) or to trustees to be held on the terms of a settlement made in consideration only of the marriage.
- (H) The conveyance or transfer of property within section 83(1) of the Finance Act 1985 (transfers in connection with divorce etc.).
- (I) The conveyance or transfer by the liquidator of property which formed part of the assets of the company in liquidation to a shareholder of that company (or his nominee) in or towards satisfaction of the shareholder's rights on a winding-up.
- (J) The grant in fee simple of an easement in or over land for no consideration in money or money's worth.
- (K) The grant of a servitude for no consideration in money or money's worth.
- (L) The conveyance or transfer of property operating as a voluntary disposition inter vivos for no consideration in money or money's worth nor any consideration referred to in section 57 of the Stamp Act 1891 (conveyance in consideration of a debt etc.).
- (M) The conveyance or transfer of property by an instrument within section 84(1) of the Finance Act 1985 (death: varying disposition).