

Meaning of “on a death”. CATA 1976 s3 3.—(1) In this Act, “on a death”, in relation to a person becoming beneficially entitled in possession, means—

- (a) on the death of a person or at a time ascertainable only by reference to the death of a person,
- (b) under a disposition where the date of the disposition is the date of the death of the disponent,
- (c) under a disposition where the date of the disposition is on or after 1 April 1975 and within 2 years prior to the death of the disponent, or
- (d) on the happening, after the cesser of an intervening life interest, of any such event as is referred to in subsection (2).

(2) The events referred to in subsection (1)(d) are any of the following—

- (a) the determination or failure of any charge, estate, interest or trust,
- (b) the exercise of a special power of appointment,
- (c) in the case where a benefit was given under a disposition in such terms that the amount or value of the benefit could only be ascertained from time to time by the actual payment or application of property for the purpose of giving effect to the benefit, the making of any payment or the application of the property, or
- (d) any other event which, under a disposition, affects the right to property, or to the enjoyment of that property.