

Provisions to apply where section 98 of Succession Act 1965 has effect. CATA 1976 s33 42.—(1) If, on the death of a testator and by virtue of section 98 of the Succession Act 1965 , or otherwise, a disposition takes effect as if a person, who had predeceased the testator, had survived the testator, the benefit taken by the estate of that person is not deemed to be an inheritance.

(2) Where a person survives a testator, and—

(a) such person becomes beneficially entitled, under a disposition made by a person who predeceased the testator, to any benefit in relation to any property devised or bequeathed by the testator, and

(b) section 33 of the Wills Act 1837, or section 98 of the Succession Act 1965 , or any analogous provision of the law of another territory has effect in relation to the devise or bequest,

such person is deemed for the purposes of inheritance tax to derive the benefit from the testator, as disponent.