

Disposer in certain connected dispositions. CATA 1976 s8 8.—(1) Where a donee takes a gift under a disposition made by a disposer (in this section referred to as the original disposer) and, within the period commencing 3 years before and ending 3 years after the date of that gift, the donee makes a disposition under which a second donee takes a gift and whether or not the second donee makes a disposition within the same period under which a third donee takes a gift, and so on, each donee is deemed to take a gift from the original disposer (and not from the immediate disposer under whose disposition the gift was taken); and a gift so deemed to be taken is deemed to be an inheritance (and not a gift) taken by the donee, as successor, from the original disposer if—

(a) the original disposer dies within 2 years after the date of the disposition made by that original disposer, and

(b) the date of the disposition was on or after 1 April 1975.

(2) This section shall not apply in the case of any disposition (in this subsection referred to as the first-mentioned disposition) in so far as no other disposition, which was connected in the manner described in subsection (1) with such first-mentioned disposition, was made with a view to enabling or facilitating the making of the first-mentioned disposition or the recoupment in any manner of the cost of such first-mentioned disposition.