



Corporation Tax Act 2010

2010 CHAPTER 4

PART 24

CORPORATION TAX ACTS DEFINITIONS ETC

CHAPTER 5

OTHER CORPORATION TAX ACTS PROVISIONS

1166 Scotland

- (1) In the application of the Corporation Tax Acts to Scotland—
 - “assignment” means assignation,
 - “estate in land” includes the land,
 - “mortgage” means—
 - (a) a standard security, or
 - (b) a heritable security, as defined in the Conveyancing (Scotland) Act 1924, but including a security constituted by *ex facie* absolute disposition or assignation, and
 - “surrender” includes renunciation.
- (2) In the application of the Corporation Tax Acts to Scotland, any reference to property or rights being held on trust or on trusts is a reference to the property or rights being held in trust.