SCHEDULE

Disregarded Persons

- 2.—(1) A person who—
 - (a) is receiving care from the person who has attained the age of 70 years; and
 - (b) fulfils the requirements set out in sub-paragraph (2).
- (2) The requirements referred to in sub-paragraph (1) are that the person is—
 - (a) entitled to a prescribed benefit;
 - (b) resident in the same dwelling-house as the person who has attained the age of 70 years who is providing him with care;
 - (c) receiving that care for at least 35 hours a week on average; and
 - (d) not a disqualified relative of that person.
- (3) Sub-paragraphs (3) and (4) of paragraph 1 shall apply for the purposes of this paragraph as they apply for the purposes of paragraph 1.