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## SCHEDULE

### **Council Tax Reduction Schemes (Default Scheme) (Wales)**

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## SCHEDULE 8

Capital disregards: pensioners

### PART 2

Capital disregarded only for the purposes of determining deemed income

**32.** Where property is held under a trust, other than—

- (a) a charitable trust within the meaning of the Charities Act 2011<sup>(1)</sup>; or
- (b) a trust set up with any payment to which paragraph 16 of this Schedule applies,

and under the terms of the trust, payments fall to be made, or the trustees have a discretion to make payments, to or for the benefit of the applicant or the applicant's partner, or both, that property.

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<sup>(1)</sup> 2011 c. 25.