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STATUTORY INSTRUMENTS

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**2012 No. 2885**

**The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012**

**PART 2**

**Prescribed classes of persons**

**Pensioners**

**11.**—(1) Subject to paragraph (2), the classes of pensioners described in paragraph 1 of Schedule 1 are classes of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act<sup>(1)</sup> and which must be included in an authority's scheme.

(2) Pensioners whose capital exceeds £16,000 are a class of person prescribed for the purposes of that paragraph and which must not be included in an authority's scheme.

(3) Capital for the purposes of paragraph (2) is to be calculated in accordance with Part 6 of Schedule 1.

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(1) Schedule 1A was inserted by section 9 of, and Schedule 4 to, the [Local Government Finance Act 2012](#) (c. ).