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In general this should not be regarded as giving rise to a new settlement. It is to be expected that a discretionary settlement will include a power to enable the trustees to confer distinct interests in the trust fund on particular beneficiaries. The main function of a family discretionary trust, leaving aside taxation matters, is to give trustees a flexible facility to confer benefits on members of the family according to their current needs or general circumstances. The principal power of the trustees is to delimit or mark out the benefits which are to be taken by the beneficiaries under the settlement.

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