

SCHEDULE 19
LEASES

PART 6

OTHER PROVISION ABOUT LEASES

Meaning of lease for a fixed term

- 19 In the application of this schedule to a lease for a fixed term, no account is to be taken of—
- (a) any contingency as a result of which the lease may terminate before the end of the fixed term, or
 - (b) any right of either party to terminate the lease or renew it.