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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES

### SCHEDULE 4

#### DEDUCTIONS FROM RENTS AND OTHER RECEIPTS FROM LAND

##### *Supplemental*

19 In this Schedule references to a lease extend only to a lease conferring a right, as against the person whose interest is subject to the lease, to the possession of premises;

" premises " includes any land ;

" rent " includes a payment made by the tenant to defray the cost of work of maintenance of or repairs to the demised premises, not being work required by the lease to be carried out by the tenant; and

" tenant's repairing lease " means a lease where the lessee is under an obligation to maintain and repair the whole, or substantially the whole, of the premises comprised in the lease,

and for the purposes of this Schedule a lease shall be taken to be at a full rent if the rent reserved under the lease (including an appropriate sum in respect of any premium under the lease) is sufficient, taking one year with another, to defray the cost to the lessor of fulfilling his obligations under the lease and of meeting any expenses of maintenance, repairs, insurance and management of the premises subject to the lease which fall to be borne by him.