

SCHEDULES

SCHEDULE 13

STAMP DUTY: INSTRUMENTS CHARGEABLE AND RATES OF DUTY

PART II

LEASE

Lease for fixed term and then until determined

- 15 (1) For the purposes of this Part a lease granted for a fixed term and thereafter until determined is treated as a lease for a definite term equal to the fixed term together with such further period as must elapse before the earliest date at which the lease can be determined.
- (2) Paragraph 14 (agreement for a lease charged as a lease) shall be construed accordingly.