## SCHEDULE 10

## GENERAL INTERPRETATION

## Leases

7.—(1) "Long lease" means a lease in the case of which the portion of the term for which it was granted remaining unexpired at the end of the financial year is not less than 50 years.

- (2) "Short lease" means a lease which is not a long lease.
- (3) "Lease" includes an agreement for a lease.