

SCHEDULE 1

AND CONTENT OF ACCOUNTS OF BANKING COMPANIES AND GROUPS

PART I

INDIVIDUAL ACCOUNTS

CHAPTER IV

INTERPRETATION OF PART I

Scots land tenure

86. In the application of this Part of this Schedule to Scotland, “land of freehold tenure” means land in respect of which the company is the proprietor of the dominium utile or, in the case of land not held on feudal tenure, is the owner; “land of leasehold tenure” means land of which the company is the tenant under a lease; and the reference to ground-rents, rates and other outgoings includes feu-duty and ground annual.