

## SCHEDULES

### SCHEDULE 13

Sections 152, 153, 212, 237, 305.

#### DEDUCTIONS FROM RENTS

- 1 An occupier of premises by whom any sum in relation to which this Schedule applies is paid under this Act shall be entitled to deduct from the rent payable by him in respect of the premises—
  - (a) if he holds the premises at a rent not less than the rack rent, an amount equal to three-quarters of the said sum, or
  - (b) if he holds the premises at a rent less than the rack rent, such proportion of an amount equal to three-quarters of the said sum as the rent at which he holds the premises bears to the rack rent.
- 2 Where a deduction from rent payable to a landlord is made under this Schedule, and the landlord himself holds the premises under a lease for a term of which less than 20 years is unexpired, the landlord is entitled to deduct from any rent payable by him under the lease such proportion of the amount deducted from the rent payable to him as the rent so payable by him bears to the rent payable to him, and so on in succession with respect to every landlord holding the premises for a term of which less than 20 years remains unexpired and who is both receiving and liable to pay rent in respect thereof.
- 3 Nothing in paragraph 2 above entitles a person to deduct from the rent payable by him more than the whole amount deducted from the rent payable to him.