

SCHEDULE 2

PART III

PROVISIONS APPLICABLE TO PARTS I AND II

12. Liability item 13 in Part I and Liability item 14 in Part II of this Schedule shall include any income relating to a subsequent financial year, together with any charges which although relating to the financial year in question, will be payable only in the course of a subsequent financial year, except that they shall not include accrued interest in respect of Liability items 10 and 11 in Part I and Liability items 11 and 12 in Part II, which accrued interest shall be included under those items.