

## SCHEDULE

### PART 2

#### Eligible Liabilities

Amounts to be deducted when calculating eligible liabilities

**18.**—(1) The value of the preference shares, bonds, notes and other similar debt instruments which are denominated and issued by a United Kingdom office of any other eligible institution on terms requiring redemption or repayment not later than five years from the date of issue which are held by United Kingdom offices of the eligible institution for its own account.

(2) Sub-paragraph (1) does not include certificates of deposit and commercial paper, but does include subordinated loan capital not represented by the issue of securities.