



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and valuation—special cases

26 **Agricultural premises.**

- (1) No agricultural land or agricultural buildings shall be liable to be rated or be included in any valuation list or in any rate.
- (2) The gross value for the purposes of section 19(2) of this Act of a house occupied in connection with agricultural land and used as the dwelling of a person who—
 - (a) is primarily engaged in carrying on or directing agricultural operations on that land ; or
 - (b) is employed in agricultural operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed,shall, so long as the house is so occupied and used, be estimated by reference to the rent at which the house might reasonably be expected to let from year to year if it could not be occupied and used otherwise than as aforesaid.
- (3) In this section the expression " agricultural land "—
 - (a) means any land used as arable meadow or pasture ground only, land used for a plantation or a wood or for the growth of saleable underwood, land exceeding one quarter of an acre used for the purposes of poultry farming, cottage gardens exceeding one quarter of an acre, market gardens, nursery grounds, orchards or allotments, including allotment gardens within the meaning of the Allotments Act 1922, but does not include land occupied together with a house as a park, gardens (other than as aforesaid), pleasure grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a racecourse ; and for the purposes of this paragraph the expression "

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

cottage garden " means a garden attached to a house occupied as a dwelling by a person of the labouring classes; and

- (b) includes land occupied with, and used solely in connection with the use of, such a building as is mentioned in subsection (4) (b) of this section.

(4) In this section, the expression " agricultural buildings "—

- (a) means buildings (other than dwellings) occupied together with agricultural land or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon; and

- (b) includes a building which is used solely in connection with agricultural operations carried on on agricultural land and which is occupied either—

(i) by the occupiers of all that land ; or

(ii) by individuals who are appointed by the said occupiers for the time being to manage the use of the building and of whom each is an occupier of some of the land or a member of the board of directors or other governing body of such an occupier who is a body corporate,

where the number of occupiers of all the said land does not exceed twenty-four (two or more persons occupying jointly being counted as one, but as a separate person from any of them who are occupying any of the land severally).

27 Land used as plantation, etc.

- (1) Where any land, not being agricultural land, and not being subject to any right of common, is used for a plantation or a wood or for the growth of saleable underwood, the rateable value of the land shall be estimated in accordance with subsections (2) to (4) of this section.
- (2) If the land is used only for a plantation or a wood, the rateable value shall be estimated as if the land, instead of being a plantation or a wood, were let and occupied in its natural and unimproved state.
- (3) If the land is used for the growth of saleable underwood, the rateable value shall be estimated as if the land were let for that purpose.
- (4) If the land is used both for a plantation or a wood and for the growth of saleable underwood, the rateable value shall be estimated either as if the land were used only for a plantation or a wood, or as if the land were used only for the growth of the saleable underwood growing thereon, as the valuation officer may determine.

28 Advertising stations.

- (1) Subject to subsection (6) of this section, where the right to use any land (including any structure or sign erected or to be erected on the land, and including also any wall or other part of a building) for the purpose of exhibiting advertisements is let out or reserved to any person other than the occupier of the land, or, where the land is not occupied for any other purpose, to any person other than the owner of the land, then, subject to subsection (2) of this section, that right shall be deemed for rating purposes to be a separate hereditament in the occupation of the person for the time being entitled to the right, and shall be included in the valuation list accordingly; and for the purposes of section 19(3) of this Act—
- (a) in valuing that separate hereditament for rating purposes, the rent at which it might be expected to be let shall be estimated on the footing that the rent would include a proper amount in respect of any structure or sign for the time

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- being available for use, for the purpose of exhibiting advertisements, by the occupier of the separate hereditament, notwithstanding that the structure or sign was provided by him or was provided after the said right was let out or reserved;
- (b) in valuing the land for rating purposes, no account shall be taken of any value or, as the case may be, increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with the said right.
- (2) The separate hereditament aforesaid shall be treated as coming into existence at the earliest time at which either—
- (a) any structure or sign is erected, after the right constituting the hereditament has been let out or reserved, for enabling the right to be exercised ; or
- (b) any advertisement is exhibited in pursuance of the right,
- and not before; and for the purposes of section 79(2) of this Act—
- (i) the hereditament shall be treated as a newly erected or newly constructed hereditament coming into occupation at the said earliest time; and
- (ii) the erection, dismantling or alteration, after that time, of any structure or sign for enabling the right to be exercised shall, in relation to the hereditament, be treated as the making of structural alterations.
- (3) Where any land is used temporarily or permanently for, or for the erection of any structure used for, the exhibition of advertisements but is not otherwise occupied, and subsection (1) of this section does not apply, the person permitting that land to be so used or, if that person cannot be ascertained, the owner of that land shall be deemed to be in beneficial occupation of the land so used and be rateable in respect thereof according to the value of that use of the land.
- (4) Where any hereditament rateable in respect of its occupation for other purposes is used temporarily or permanently for, or for the erection thereon or attachment thereto of any structure used for, the exhibition of advertisements, and subsection (1) of this section does not apply, any estimate of the gross or rateable value of that hereditament for the purposes of section 19 of this Act shall be so made as to include the increased value from that use of the land.
- (5) In this section, the expression " structure " includes a hoarding, frame, post or wall.
- (6) Subsection (1) of this section shall not apply to any right to use for the purpose of exhibiting advertisements any land forming part of railway or canal premises within the meaning of section 32 of this Act.

29 Rights of sporting.

- (1) Where, in the case of a right of sporting exercisable on land which is not agricultural land, the right is severed from the occupation of the land and is not let, and the owner of the right receives rent for the land, the right shall not be separately valued or rated but the rateable value of the land shall be estimated as if the right were not severed.
- (2) Where any right of sporting, when severed from the occupation of the land on which it is exercisable, is let, either the owner or the lessee of the right, according as the rating authority determine, may be rated as the occupier thereof.
- (3) Subject to subsections (1) and (2) of this section, the owner of any right of sporting which is severed from the occupation of the land on which the right is exercisable may be rated as the occupier thereof.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (4) For the purposes of this section, the person who, if the right of sporting is not let, is entitled to exercise the right, or who, if the right is let, is entitled to receive the rent therefrom, shall be deemed to be the owner of the right.
- (5) In this section, the expression " right of sporting " has the meaning assigned by section 16(e) of this Act.

30 County and voluntary school premises.

- (1) For the purpose of the application of section 19(2) of this Act to county and voluntary schools, the Minister and the Secretary of State for Education and Science (hereafter in this section together referred to as " the Ministers ") may make regulations providing that the gross value of such schools of any prescribed class shall be ascertained in accordance with provisions of the regulations—
 - (a) requiring the Secretary of State to certify the amount estimated by him, by reference to such factors as appear to him to be relevant, to be the average cost of providing a place for one pupil in a school of that class completed not less than one year before the coming into force of the valuation lists to which the regulations apply;
 - (b) providing for the determination for any school of that class of an amount equal to the product of—
 - (i) a standard gross value for each such place, being a prescribed percentage of the amount certified under paragraph (a) of this subsection ; and
 - (ii) the number of places determined in accordance with the regulations to be available for pupils in that school; and
 - (c) providing for taking as the gross value for any such school the amount arrived at under paragraph (b) of this subsection as adjusted in the prescribed manner by reference to the age, lay-out and construction of the buildings, the facilities and amenities provided at the school, and such other factors of any description as may be prescribed.
- (2) The Ministers may by regulations provide that land of any prescribed description forming part of, or occupied with, a county or voluntary school shall in such cases as may be prescribed be treated for rating purposes as a separate hereditament and not as forming part of the school or its appurtenances.
- (3) Before making any regulations under this section the Ministers shall consult with such associations of local authorities as appear to them to be concerned and with any local authority with whom consultation appears to them to be desirable.
- (4) In this section " county school " and " voluntary school " have the same meanings respectively as in the Education Act 1944, and " prescribed " means prescribed by regulations under this section.

31 Statutory water undertakings.

- (1) The rateable values of the hereditaments in any rating district which are occupied for the purposes of a statutory water undertaking otherwise than as dwellings (hereafter in this section and in Schedule 4 to this Act referred to as " water hereditaments " of the undertaking) shall be ascertained in accordance with the provisions of the said Schedule 4.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (2) In the year following that in which new valuation lists first come into force after the commencement of this Act, the Minister shall, in consultation with such associations of local authorities as appear to him to be concerned, with any local authority with whom consultation appears to him to be desirable, and with any association of statutory water undertakers, cause investigations to be made into the effect of the operation of, and of the enactments re-enacted by, this section and the said Schedule 4; and the Minister shall cause to be laid before Parliament a report on the investigations made under this subsection and their result.
- (3) In this section and the said Schedule 4, the expression " statutory water undertakers " has the same meaning as in the provisions of the Water Act 1945 other than Part II thereof, and references to statutory water undertakings shall be construed accordingly.

32 Railway or canal premises.

- (1) Subject to subsection (2) of this section, the provisions of this section shall have effect with respect to premises (hereafter in this section and in Schedule 5 to this Act referred to as railway or canal premises ") which are occupied wholly or partly for non-rateable purposes of any of the following Boards (hereafter in this section and the said Schedule 5 referred to as a " transport Board "), namely, the British Railways Board, the London Transport Board and the British Waterways Board.
- (2) There shall not be treated for the purposes of this section as railway or canal premises any premises of any of the following descriptions, namely—
 - (a) premises occupied as a dwelling, hotel or place of public refreshment;
 - (b) subject and without prejudice to the provisions of paragraph 8 of Schedule 5 to this Act, office premises occupied by a transport Board which are not situated on operational land of that Board ;
 - (c) premises so let out as to be capable of separate assessment.
- (3) No railway or canal premises which are or form part of premises occupied wholly for non-rateable purposes shall be liable to be rated or be included in any valuation list or in any rate.
- (4) In the case of a hereditament consisting of railway or canal premises occupied partly for non-rateable purposes and partly for other purposes of any of the following descriptions, that is to say—
 - (a) purposes of any parts of the undertaking of a transport Board which are—
 - (i) concerned with the carriage of goods or passengers by road transport or sea transport or with harbours; or
 - (ii) subsidiary or incidental to any such part of an undertaking so concerned;
 - (b) purposes of the supply of electricity to an Electricity Board within the meaning of section 34 of this Act, including the generation of electricity so supplied, there shall be ascribed to the hereditament under section 19 of this Act such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and if under any scheme for the time being in force such as is mentioned in section 117(7) of this Act any deduction falls to be made from the net annual value of the hereditament in arriving at its rateable value, that deduction shall be calculated with regard only to those other purposes.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (5) In each year, each of the transport Boards shall make for the benefit of rating authorities in England and Wales, in lieu of the rates which would, apart from the provisions of subsections (3) and (4) of this section, be payable in respect of railway or canal premises, a payment of an amount determined in accordance with the provisions of Part I of Schedule 5 to this Act.
- (6) In this section, the expression " non-rateable purposes " means, subject to subsection (7) of this section, any of the following purposes of a transport Board, that is to say—
- (a) all purposes of the parts of the Board's undertaking which are concerned with the carriage of goods or passengers by rail or inland waterway or the provision of facilities for traffic by inland waterway ;
 - (b) all purposes of any parts of the Board's undertaking which, not being such parts as are mentioned in subsection (4) (a) of this section, are subsidiary or incidental to any such part of the undertaking as is mentioned in paragraph (a) of this subsection.
- (7) For the purposes of this section—
- (a) services performed by a transport Board in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail or inland waterway shall be deemed to be performed in carrying on a part of the Board's undertaking concerned with the carriage of goods by rail or inland waterway and not in carrying on a part of the Board's undertaking concerned with road transport;
 - (b) where railway or canal premises are occupied mainly for non-rateable purposes and partly for the purposes of the central direction and control of the affairs of a transport Board, the last-mentioned purposes shall be deemed to be non-rateable purposes ;
 - (c) where railway or canal premises are occupied by a transport Board partly for non-rateable purposes and partly for the purpose of the use of those premises by a transport Board for exhibiting advertisements thereon, the last-mentioned purpose shall be deemed to be a non-rateable purpose.
- (8) In this section, the following expressions have the following meanings respectively, that is to say—
- " harbour " means any harbour, whether natural or artificial, and any port, haven, estuary, tidal or other river or inland waterway navigated by sea-going ships, and any dock, including any pier, jetty or other place at which ships can ship or unship goods or passengers ;
 - " inland waterway " includes any such waterway, whether natural or artificial;
 - " office premises " means any hereditament used wholly or mainly as an office or for office purposes;
 - " office purposes " includes the purposes of administration, clerical work and handling money; and " clerical work " includes writing, book-keeping, sorting papers, filing, typing, duplicating, punching cards or tapes, machine calculating, drawing and the editorial preparation of matter for publication ;
 - " operational land ", in relation to any body, means land which is used for the purpose of the carrying on of the body's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

than with land which is used for the purpose of the carrying on of statutory undertakings within the meaning of the Town and Country Planning Act 1962; " road transport " includes transport by light railway or tramway, if the light railway or tramway is laid wholly or mainly along a public highway and is used wholly or mainly for the carriage of passengers.

- (9) There shall have effect for the purposes of this section and Part I of Schedule 5 to this Act the supplementary provisions contained in Part II of that Schedule.

33 Gas authorities.

- (1) Subject to subsection (2) and without prejudice to subsections (3) and (5) of this section, no premises—

- (a) occupied by a Gas Board ; or
- (b) occupied by the Gas Council exclusively for purposes connected with the powers conferred on that Council by the Gas Act 1965,

shall be liable to be rated or be included in any valuation list or in any rate.

- (2) The foregoing subsection shall not apply—

- (a) to premises used as a dwelling ; or
- (b) to premises occupied by a Gas Board wholly or mainly for the purposes of an undertaking for the supply of water; or
- (c) to a shop, room or other place occupied and used by a Gas Board or the Gas Council wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas (any use for the receipt of payments for gas consumed being disregarded) ; or
- (d) subject and without prejudice to the provisions of paragraph 13 of Schedule 6 to this Act, to office premises occupied by a Gas Board or the Gas Council which are not situated on operational land of that Board or Council.

- (3) For the purpose of the making and levying of a rate for any rating area for any rate period, if, in the case of any Gas Board, any gas was in the penultimate year—

- (a) either—
 - (i) supplied to consumers in that rating area ; or
 - (ii) manufactured in that rating area,by that Board or, in that Board's area, by the Gas Council; or
- (b) produced in that rating area by that Board or, in that Board's area, by the Gas Council by the application, to gas purchased by that Board or, as the case may be, Council, of any process not consisting only of purification, or of blending with other gases, or of both purification and such blending.

that Board shall be treated as occupying in that rating area during that rate period a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 6 to this Act.

- (4) The hereditament which a Gas Board are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be situated in any part of that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.

- (5) If the Minister is of opinion that payments by way of rates should be made by Gas Boards by virtue of this subsection by reference to any premises occupied and used by the Gas Council or a Gas Board for the reception or liquefaction of gas or the

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

evaporation of gas in a liquid state, being in any case gas purchased by the Council or the Board, he may, subject to paragraph 14 of Schedule 6 to this Act, make an order designating the premises for the purposes of this subsection and providing for the determination, by such method as may be specified by the order, of a value for the premises for those purposes ; and where such an order is in force the Minister may direct—

- (a) that the value determined as aforesaid shall be apportioned among such Gas Boards as may be specified by the direction in such proportions as may be so specified; and
- (b) that each Board specified by the direction shall, during such period as may be so specified, be treated for rating purposes as occupying within the rating area in which the premises designated by the order are situated (and whether or not that Board occupy or are treated as occupying any other hereditament in that area) a hereditament of a rateable value equal to the proportion of the value aforesaid allocated by the direction to that Board; and
- (c) that paragraph 5 of Schedule 6 to this Act shall have effect during the period aforesaid in relation to each Board specified by the direction as if the Board's adjusted basic total of rateable values mentioned in that paragraph were reduced by an amount equal to the said proportion;

and any direction under this subsection may be revoked or varied by a subsequent direction thereunder.

- (6) Subject to paragraph 14 of Schedule 6 to this Act, the Minister may by order provide that, in such of the provisions of this section, the said Schedule 6 or any other enactment relating to rating as may be specified in the order, any reference to the manufacture of gas shall include a reference to such dealings with gas as may be specified by the order.
- (7) There shall have effect for the purposes of this section and Part I of Schedule 6 to this Act the supplementary provisions contained in Part II of that Schedule; and for the purposes of this section and the said Schedule 6—
 - (a) the expression " Gas Board " means an Area Board within the meaning of the Gas Act 1948 ;
 - (b) the expression " gas " includes gas in a liquid state ; and, without prejudice to the provisions of any order under subsection (6) of this section, the following operations, that is to say—
 - (i) the liquefaction of gas ; and
 - (ii) the evaporation of gas in a liquid state,
 shall not of themselves be taken to constitute the manufacture of gas or the application of a process to gas;
 - (c) the expression " penultimate year ", in relation to a rate period or to a year, means the last but one year before that rate period or year ;
 - (d) the expressions " office premises " and " operational land " have the meanings respectively assigned by section 32(8) of this Act.

34 Electricity boards.

- (1) Subject to subsection (2) and without prejudice to subsection (3) of this section, no premises which are, or form part of, premises occupied by an Electricity Board shall be liable to be rated or be included in any valuation list or in any rate.
- (2) The foregoing subsection shall not apply—

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (a) to premises used as a dwelling; or
 - (b) to a shop, room or other place occupied and used by an Electricity Board wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity (any use for the receipt of payments for electricity consumed being disregarded); or
 - (c) subject and without prejudice to the provisions of paragraph 15 of Schedule 7 to this Act, to office premises occupied by an Electricity Board which are not situated on operational land of that Board.
- (3) For the purposes of the making and levying of any rate—
- (a) the Generating Board shall be treated as occupying in each rating area, and
 - (b) each Area Board shall be treated as occupying in each rating area which is wholly or partly within the area of that Board,
- a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 7 to this Act.
- (4) The hereditament which an Electricity Board are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be situated in any part of that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.
- (5) There shall have effect for the purposes of this section and Part I of Schedule 7 to this Act the supplementary provisions contained in Part II of that Schedule ; and in this section and the said Schedule 7—
- (a) the expression " Area Board " means a Board constituted under the Electricity Act 1947 :
 - (b) the expression " Electricity Board " means an Area Board or the Generating Board and, in subsections (1) and (2) of this section, includes the South of Scotland Electricity Board;
 - (c) the expression " the Generating Board " means the Central Electricity Generating Board ;
 - (d) the expressions " office premises " and " operational land " have the meanings respectively assigned by section 32(8) of this Act.

35 Mining, quarrying, dock, rediffusion, etc., undertakings.

- (1) The Minister may by order make provision for determining the rateable value of hereditaments to which this section applies, or any class or description of such hereditaments specified in the order, by such method as may be so specified.
- (2) This section applies to—
- (a) any hereditament occupied by the National Coal Board ;
 - (b) any other hereditament which consists of or includes a mine or quarry or the whole or part of which is occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse ;
 - (c) any hereditament occupied by the persons carrying on, under authority conferred by or under any enactment, a dock or harbour undertaking; and
 - (d) any hereditament occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes;

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

and any reference in paragraph (b) of this subsection to a mine or quarry includes a reference to a well or bore-hole or a well and bore-hole combined, but except as aforesaid expressions used in that paragraph and the Mines and Quarries Act 1954 have the same meanings in that paragraph as in that Act.

- (3) Any order under this section applying to any hereditament falling within any paragraph of subsection (2) of this section, or any class or description of such hereditaments, may provide for determining rateable value by the application of different methods of valuation to different parts of the hereditament.
- (4) Before making any order under this section the Minister shall consult with such associations of local authorities or of persons carrying on undertakings as appear to him to be concerned and with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.
- (5) In the year following the coming into force of the second valuation lists for the purposes of which any order under this section has or has had effect the Minister shall, in consultation with such associations, local authorities and persons as aforesaid, cause investigations to be made into the effect of the operation of the order; and the Minister shall cause to be laid before Parliament a report on any investigations made under this subsection and their result. ;
- (6) An order under this section may repeal or amend any enactment so far as that enactment relates to the valuation of hereditaments to which the order relates, may as regards such hereditaments apply, restrict or modify the provisions of this Act relating to proposals for alterations of valuation lists and to appeals in connection with such lists and to the withholding of rates where proposals are pending, and shall have effect notwithstanding anything in any of those provisions.
- (7) No order under this section shall have effect unless approved by a resolution of each House of Parliament.

36 Tin, lead and copper mines.

- (1) Unless and until other provision has been made by an order under section 35 of this Act, the provisions of this section shall have effect with respect to the rating of any tin, lead or copper mine.
- (2) Where the mine is occupied under a lease or leases granted without fine on a reservation wholly or partly of dues or rent, the rateable value of the mine for the purposes of any rate period shall, subject to subsection (3) of this section, be taken to be the aggregate of—
 - (a) the annual amount of the whole of the dues payable in respect of the mine during the year ending with 31st December falling between three and fifteen months before the beginning of that rate period ; and
 - (b) the annual amount of any fixed rent reserved for the mine which may not be paid or satisfied by such dues;
 and the valuation officer may estimate the annual amount referred to in paragraph (a) of this subsection for the purposes of the preparation of a new valuation list falling to be signed before the end of the year referred to in that paragraph.
- (3) Where, in the case of a mine falling within subsection (2) of this section, the person receiving the dues or rent is liable for repairs, insurance, or other expenses necessary to maintain the mine in a state to command the annual amount of dues or rent, the

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

rateable value of the mine shall be the aggregate referred to in the said subsection (2) less the average annual cost of the repairs, insurance, and other expenses for which that person is so liable.

(4) In the case of—

- (a) a mine occupied under a lease granted wholly or partly on a fine; or
- (b) a mine occupied and worked by the owner ; or
- (c) a mine which does not fall within subsection (2) of this section or within paragraph (a) or (b) of this subsection but which, by virtue of section 16 (a) of this Act, is rateable,

the rateable value of the mine shall be taken to be the annual amount of the dues or dues and rent at which the mine might be reasonably expected to let without fine on a lease of the ordinary duration, according to the usage of the country, if the tenant undertook to pay all tenant's rates and taxes and also the repairs, insurance, and other expenses necessary to maintain the mine in a state to command that annual amount of dues or dues and rent.

(5) The purser, secretary, and chief managing agent for the time being of the mine, or any of them, may, if the rating authority think fit, be rated as the occupier of the mine.

(6) In this section, the following expressions have the following meanings respectively, that is to say—

" dues " means dues, royalty, or toll, either in money or partly in money and partly in kind; and the amount of dues which are reserved in kind means the value of those dues;

" fine " means fine, premium, or foregift, or other payment or consideration in the nature thereof;

" lease " means lease or sett, or licence to work, or agreement for a lease or sett or licence to work;

" mine ", in the case of a mine occupied under a lease, includes the underground workings, and the engines, machinery, workshops, tramways, and other plant, buildings (other than dwellings), and works and surface of land occupied in connection with and for the purposes of the mine, and situate within the boundaries of the land comprised in the lease or leases under which the dues or dues and rent are payable or reserved.