



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and valuation—special cases

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 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—

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- (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.