***Status:*** *This is the original version (as it was originally enacted).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

# SCHEDULES

## SCHEDULE 6

## TAXATION OF CAPITAL ELEMENT IN MINERAL ROYALTIES

### PART I

### CALCULATION OF CAPITAL ELEMENT

2 Expressions used in paragraph 1 above have the same meanings in that paragraph as they have for the purposes of assessing betterment levy under Case B within the meaning of Part III of the Land Commission Act 1967.