

---

WELSH STATUTORY INSTRUMENTS

---

**2017 No. 327**

**The Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017**

**Valuation of mines and quarries**

- 3.—(1) This regulation applies to any hereditament—
- (a) which consists of or includes a mine or quarry; or
  - (b) the whole or part of which is occupied together with a mine or quarry in connection with the storage or removal of its minerals or its refuse.
- (2) In arriving at an amount of estimated rent under paragraph 2 of Schedule 6 to the Act in relation to a hereditament to which this regulation applies—
- (a) no account is to be taken of sums which are—
    - (i) payable in respect of the extraction of minerals from any part of the hereditament which consists of land occupied for the purpose of the winning and working, grading, washing, grinding and crushing of minerals; and
    - (ii) attributable to the capital value of minerals extracted; and
  - (b) it must be assumed that the proportion of the sums payable for the extraction of minerals which are attributable to the capital value of the minerals is 50 per cent.
- (3) In this regulation—
- “land” does not include buildings, structures, roads, shafts, adits or other works;
- any reference to a mine or quarry includes a reference to a well or bore-hole, or to a well and bore-hole combined; and
- unless the context otherwise requires, expressions which are also used in the Mines and Quarries Act 1954<sup>(1)</sup> have the same meanings as in that Act.