1967 No. 1061 (S. 83)

LAND COMMISSION

The Betterment Levy (Minerals) (Scotland) (No. 2) Regulations 1967

Made - - - -	22*nd June* 1967
Laid before the House of Commons - -	28*th June* 1967
Coming into Operation	1*st August* 1967

In exercise of the powers conferred on me by sections 74 and 98 of the Land Commission Act 1967(**a**), and of all other powers enabling me in that behalf, I, being for the purposes of these regulations the appropriate Minister in relation to Scotland, hereby make the following regulations:—

Citation, extent, commencement and interpretation

1.—(1) These regulations, which may be cited as the Betterment Levy (Minerals) (Scotland) (No. 2) Regulations 1967, apply to Scotland and shall come into operation on 1st August 1967.

(2) These regulations shall be construed as one with the Betterment Levy (Minerals) (Scotland) Regulations 1967(**b**) (in these regulations referred to as "the principal regulations").

Enlargement of exemption for mineral development

2.—(1) Where under section 38 an established mineral company serves notice of intention to carry out a project of material development to which regulation 11 of the principal regulations applies, and that company—

(*a*) is the developing owner in relation to the project, and

(*b*) satisfies the provisions of this regulation,

no levy in Case C shall be charged in connection with the project in respect of any assessable interest by virtue of which that company is the developing owner in relation to the project.

(2) The established mineral company shall satisfy the provisions of this regulation if, in respect of every part of the land comprised in the project, it fulfils one or other of the following conditions, that is to say—

(*a*) that on the date on which the carrying out of the project is begun it is entitled to an interest fulfilling the conditions specified in section 32(1) and has become so entitled by virtue of a disposition made to that company by an associated company which had acquired that interest, or (as the case may be) the interest in the land comprised in the project

(**a**) 1967 c. 1. (**b**) S.I. 1967/493 (1967 I, p. 1644).

out of which that interest was granted, by virtue of a qualifying acquisition, or

(*b*) that on that date it is under an enforceable contract to purchase an interest fulfilling the conditions specified in section 32(1) from an associated company which has become entitled to that interest by virtue of a qualifying acquisition, or

(*c*) that on that date it is under a contract, fulfilling the conditions specified in section 32(3), to take a mining lease from an associated company which has become entitled to the interest in the land comprised in the project out of which the mining lease is to be granted by virtue of a qualifying acquisition.

(3) In this regulation a disposition of an interest shall be treated as a qualifying acquisition if it was a disposition for valuable consideration (not made between connected persons) under which the associated company became entitled to that interest, and either—

(*a*) it was made on or after 23rd September 1965 and before the first appointed day, or

(*b*) it was made on or after the first appointed day and constituted a chargeable act or event which was notified in accordance with the provisions as to notification contained in Part III of the Act.

(4) Paragraphs (6) and (7) of regulation 11 of the principal regulations shall apply for the purpose of this regulation as they apply for the purpose of the said regulation 11.

(5) Nothing in this regulation shall affect any exemption which the established mineral company has by virtue of the said regulation 11.

(6) In this regulation—

"established mineral company" means a company which was a mineral undertaker immediately before 23rd September 1965;

"associated company," in relation to an established mineral company, means a company which was a member of the same group of companies as the established mineral company immediately before 23rd September 1965; and

"group of companies" has the same meaning as in paragraph 1 of Schedule 13.

William Ross,
One of Her Majesty's
Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
22nd June 1967.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These regulations extend the exemption for mineral development granted by regulation 11 of the Betterment Levy (Minerals) (Scotland) Regulations 1967 to cases where a company which was a mineral undertaker on 23rd September 1965 acquires its interest, or contracts to acquire it, from a company which was, at that date, a member of the same group and which had acquired its interest under a disposition which, if made on or after 6th April 1967 (the first appointed day), was duly notified under the Act.