

SCHEDULE

Section 14.

PROVISIONS OF THE FINANCE (1909-10) ACT, 1910 APPLIED

- “**20** (3) Every proprietor of any coal and every person to whom any rent is paid in respect of any right to work coal or of any mineral wayleave in connection with coal shall, upon notice being given to him by the Commissioners of Inland Revenue requiring him to give particulars as to the amount received by him in respect of the right or wayleave, as the case may be, and where the proprietor is working the coal, particulars as to the coal worked, make a return in the form required by the notice, and within the time, not being less than thirty days, specified in the notice, and in default shall be liable to a penalty not exceeding fifty pounds to be recovered in the High Court.
- (4) Royalties welfare levy shall be assessed by the Commissioners of Inland Revenue and shall be payable at any time after the first day of January in the year for which the levy is charged, and any such levy for the time being unpaid shall be recoverable as a debt due to His Majesty from the proprietor of the coal where the proprietor is working the coal, and in any other case from the immediate lessor of the working lessee. As between the immediate lessor and the working lessee, the levy shall be borne by the immediate lessor, notwithstanding any contract to the contrary, whether made before or after the passing of this Act.”
- “**21** (1) Any immediate lessor who under this Act pays any royalties welfare levy, and is himself a lessee of the right to work the coal or of the wayleave in respect of which the levy is paid, shall be entitled to deduct from the rent paid by him in respect of the right to work the coal or the wayleave, as the case may be, to his lessor a sum equal to the royalties welfare levy on a rental value of the same amount as the rent payable ; and any person from whose rent any such deduction is made may make a similar deduction from any rent paid by him in respect of the right to work the coal or in respect of the wayleave, as the case may be.
- (2) Any person in receipt of rent from which a deduction may be made under this paragraph shall allow the deduction, and the person making the deduction shall be discharged from the payment of an amount of rent equal to the amount deducted, and any contract for the payment of rent without allowing such a deduction shall be void.
- (3) If any person refuses to allow a deduction which he is required to allow under this section, he shall be liable to a penalty not exceeding fifty pounds to be recovered in the High Court.
- (4) Where in any special case royalties welfare levy has been charged on a rental value based on a rent which has been substituted under the provisions for determining rental value applied by this Act for the rent actually payable by the working lessee, the Commissioners of Inland Revenue shall, on the application of any lessor from whose rent a deduction may be made in respect of royalties welfare levy, make a corresponding substitution or reduction as regards that rent, if they consider that the grounds for the substitution or reduction, as the case may be, are applicable in the case of the rent with respect to which the application is made.”