

eSwatini

Minerals Concessions Commutation Act, 1912

Act 38 of 1912

Legislation as at 1 December 1998

FRBR URI: /akn/sz/act/1912/38/eng@1998-12-01

There may have been updates since this file was created.

PDF created on 21 February 2024 at 18:12.

Collection last checked for updates: 1 December 1998.

[Check for updates](#)



About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

www.laws.africa
info@laws.africa

There is no copyright on the legislative content of this document.
This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Minerals Concessions Commutation Act, 1912

Contents

- 1. Short title 1
- 2. Interpretation 1
- 3. Notice and taking effect of commutation 1
- 4. Royalty 1
- 5. Tax on unworked land 2

eSwatini

Minerals Concessions Commutation Act, 1912

Act 38 of 1912

Commenced on 1 September 1912

[This is the version of this document at 1 December 1998.]

An Act to enable the holders of certain mineral concessions to commute a contingent liability.

1. Short title

This Act may be cited as the Minerals Concessions Commutation Act, 1912.

2. Interpretation

In this Act, unless the context otherwise requires—

“**mineral concession**” means a concession made by or on behalf of the Ngwenyama of Swaziland and confirmed either by the late Chief Court of Swaziland^{*}, or by the High Commissioner under the Concessions Act [No. 3 of 1904](#), giving a right to precious or base metals, precious stones, minerals or mineral products on any area;

“**Minister**” means the Minister responsible for Mines;

“**holder**” in relation to a mineral concession means the registered holder of such concession or the executor or legal representative of such registered holder;

“**commuted mineral concession**” means a mineral concession the holder whereof has commuted his contingent liabilities thereunder as provided in [section 3](#).

3. Notice and taking effect of commutation

- (1) If under the terms of a mineral concession it is provided that the holder thereof shall become liable on the happening of a certain event to pay, over and above any rental or other sum theretofore payable by such holder, either a sum in the nature of a bonus or sums in the nature of rental or both, such holder may at any time within four years from the date of the taking effect of this Act notify to the Minister in such form as the Minister may prescribe his desire to commute such contingent liability for a liability to pay a royalty and tax under this Act and at the same time declare a *domicilium citandi et executandi* chosen by him in Swaziland.
- (2) The Minister shall upon receipt of such notification and declaration fix a date not being more than twelve months subsequent to the date of such receipt upon which such commutation shall take effect and such commutation shall take effect accordingly.

4. Royalty

- (1) There shall be payable to the Government a two and a half per cent royalty on the annual net produce obtained from mining under a commuted mineral concession.
- (2) Such net produce shall be taken to be the value of the precious or base metals, precious stones, minerals or mineral products produced after deduction therefrom of the cost of production.

^{*} see footnote to Concessions Act [No. 3 of 1904](#) under Land.

- (3) The royalty payable in respect of a commuted mineral concession under this Act shall be in addition to any sum in the nature of rental or royalty which may be payable under the terms of such concession.

5. Tax on unworked land

- (1) If the land held under any commuted mineral concession has not been adequately prospected or worked during any calendar year a tax of thirty cents for every 85,6532 hectares of land held under such concession shall be payable by the holder thereof to the Government in respect of such calendar year.
- (2) If it appears to the Minister that the tax mentioned in this section is payable in respect of any commuted mineral concession for a calendar year he shall give notice to the holder of such concession not later than the month of June in the succeeding calendar year that such tax is payable and such tax shall become due and payable on the expiry of three months from the date when such notice is given:

Provided that if aggrieved by such notice such holder may appeal to the Minister within a period of sixty days from such date.

- (3) If the decision of the Minister is confirmed by him on such appeal, the tax shall become due and payable on the expiry of one month from the date on which notice of the Minister's decision on appeal is given to the holder of the concession.
- (4) Any notice which is required by this section to be given to the holder of a mineral concession may be served personally or by registered letter addressed to such holder at the address declared by him or his predecessor in title under [section 3](#) or at such other *domicilium citandi et executandi* as he may have chosen in Swaziland and notified to the Minister.
- (5) If any tax payable under this section is not paid or before the date on which it becomes payable interest shall be charged thereon at the rate of one per cent for every month or part of a month during which it remains unpaid after such date.
- (6) No tax shall be payable under this section in respect of any commuted mineral concession for any calendar year prior to the first complete calendar year succeeding that in which commutation of the contingent liability under such concession took effect.