

# the Public Domain as the Objective Presupposition for the Imposition of Taxes and Other Burdens on Mining Activity

Pirela, M.A.

## Abstract

In the area of special regimes applied to the exploitation of mineral resources at the international level, it is common to use the terms “canon”, “regalia” and “royalty”, which, mixed with obligations of a tax and nontax nature, are sometimes used to refer to a series of amounts of money that must be paid to the State, in exchange for permits to exercise the mining activities. One of the greatest difficulties posed by its inclusion in legal systems is that of its legal nature: Are they public prices? Are they rights? Are they tributes? Are they anomalous categories other than public prices and taxes? And the use of terms not integrated into the tripartite notion of taxation, that classifies them in taxes, rates and contributions, makes it difficult to determine their true legal nature, which could lead to unfair situations. In any case, in many of these figures there is a common factor for its demand: the public domain, that link that exists between the State and the mines; although it is not the only criterion used for the imposition of taxes on mining, it is considered intrinsic

## Author keywords

mining canon  
mining patent  
mining royalty  
Public domain  
right of validity