



Lands Valuation (Scotland) Amendment Act 1902

1902 CHAPTER 25 2 Edw 7

An Act to amend the Lands Valuation (Scotland) Acts in regard to the Law relating to the Rating of Machinery. [8th August 1902]

Modifications etc. (not altering text)

- C1 Act applied by [Electricity Act 1947 \(c. 54\), s. 68 \(8\)](#)
- C2 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)
- C3 Act explained by [National Heritage \(Scotland\) Act 1985 \(c. 16, SIF 78\), s. 20](#)
- C4 Act modified by [Legal Aid \(Scotland\) Act 1986 \(c. 47, SIF 77:2\), ss. 1 \(6\), 43, 45 \(2\), Sch. 1 para. 2 \(4\), Sch. 4 para. 3 \(1\)](#)
- C5 Act modified by [Dockyard Services Act 1986 \(c. 52, SIF 58\), s. 3 \(1\) \(c\)](#)
- C6 Act modified by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), ss. 4 \(1\), 26 \(1\)](#)
- C7 Act applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), ss. 5 \(7\), 26 \(1\)](#)
- C8 Act applied (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\), ss. 111\(9\), 119\(2\) \(with s. 118\(1\)\(2\)\(4\)\)](#)
- C9 Act applied (1.4.1992) by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\), s. 22\(3\) \(as substituted by Local Government Finance Act 1992 \(c. 14\), s. 117\(1\), Sch. 13, para. 10 \(with s. 118\(1\)\(2\)\(4\)\)](#)); S.I. 1992/818, [art. 2\(a\)](#)

Commencement Information

- II Act wholly in force at Royal Assent

1 Provision as to what is “machinery fixed or attached”.

Section forty-two of the Valuation Act, 1854, shall be read and construed as if the following proviso were inserted after the words “and all machinery fixed or attached to any lands or heritages,” that is to say :
Provided that, in any building occupied for any trade, business or manufacturing process, the expression “machinery fixed or attached” shall be construed as including

Changes to legislation: There are currently no known outstanding effects for the Lands Valuation (Scotland) Amendment Act 1902. (See end of Document for details)

all machinery, machines or plant in or on the lands or heritages for producing or transmitting first motive power, or for heating or lighting such building, but, save as herein provided, shall not include machines, tools or appliances which are only so fixed that they can be removed from their place without necessitating the removal of any part of the building.

Modifications etc. (not altering text)

- C10** The text of S. 1 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991
- C11** 17 & 18 Vict. c. 91 (The Lands Valuation (Scotland) Act, 1854, see 59 & 60 Vict. c. 14).

2 Construction, short title and extent.

This Act shall be read and construed as one with the ^{M1}Lands Valuation (Scotland) Act, 1854, and any Act amending the same, and may be cited separately as the Lands Valuation (Scotland) Amendment Act, 1902, and shall apply to Scotland only.

Marginal Citations

- M1** 1854 c. 91.

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