



Lands Valuation (Scotland) Amendment Act 1902

1902 CHAPTER 25 2 Edw 7

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 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)

- C1 The text of S. 1 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991
- C2 17 & 18 Vict. c. 91 (The Lands Valuation (Scotland) Act, 1854, see 59 & 60 Vict. c. 14).

Changes to legislation:

There are currently no known outstanding effects for the Lands Valuation (Scotland) Amendment Act 1902, Section 1.